



## PRACTICE NOTE NO. 5

### Maximum amounts for Informal Procedure

These notes are issued for the assistance of litigants in appeals to which the Tax Court of Canada Rules (Informal Procedure) apply.

Maximum amounts for Informal Procedure Regulations:

"Under the *Maximum Amounts for Informal Procedure Regulations* made by Order in Council PC 1993-1205, dated June 8, 1993 (*Canada Gazette Part II*, vol. 127, No. 13), the amount of \$7,000 referred to in [paragraph 18\(1\)\(a\)](#), section [18.1](#), [subsections 18.11\(2\)](#) and [\(3\)](#) and [sections 18.12](#) and [18.13](#) of the *Tax Court of Canada Act* is increased to \$12,000; the amount of \$14,000 referred to in paragraph [18\(1\)\(b\)](#) and sections [18.1](#), [18.12](#) and [18.13](#) of that Act is increased to \$24,000.

These new amounts will apply to appeals instituted under the *Income Tax Act* on or after September 1, 1993."

August 17, 1993

Raymond P. Guenette  
*The Registrar of the Court*