



PRACTICE NOTE NO. 7 (amended)

This note amends Practice Note No. 7, which was originally issued on January 18, 1994, amended on March 7, 2003 and again on September 23, 2005.

This note is issued for the assistance of litigants in appeals to which the *Tax Court of Canada Rules (General Procedure)* (“Rules”) apply.

Where an appeal has not been set down for hearing or terminated within 60 days after the reply has been filed or after the last day for filing the reply, whichever is later, the Registry will send a letter to the parties requesting that they establish a schedule for the completion of the remaining steps in the appeal. The parties are expected to cooperate in establishing this schedule and to submit this schedule within the time frame set out in the letter from the Registry.

If the schedule established by the parties is acceptable to the Court, an Order confirming those dates will be issued and no status hearing will be required.

If the parties do not establish a schedule within the required time frame, a notice for a status hearing may be sent to the Deputy Attorney General of Canada and to the counsel of record for the appellant or, where the appellant acts in person, to the appellant.

A status hearing will normally be held in person unless otherwise directed by the Court. Where the parties have been served with a notice of status hearing, the Court will consider an application by any party to have the status hearing conducted by conference call or by videoconference.

The parties must be prepared at the status hearing to discuss any matter pertaining to the appeal including steps remaining to be completed prior to trial. Dates will be set at the status hearing for the completion of the remaining steps in the appeal, such as the exchange of lists of documents and the completion of discoveries and undertakings.

The Judge presiding at the status hearing will also set a date, which is after the completion of undertakings, by which the parties should write to the Hearings Co-ordinator to advise the Court whether the case will settle, whether a settlement conference would be beneficial or whether a hearing date should be set.

In the latter event, if the parties agree on a date, they may wish to apply to the Court to fix the time and place of hearing in accordance with section 123 of the Rules. The Court will confirm the date and issue an order. If necessary, a further conference call will be held with the Judge.

If the lists of documents have been exchanged and examinations for discovery and undertakings have been completed prior to the scheduled status hearing, the parties may file an application for hearing. In such event the status hearing would be cancelled.

This practice note is effective immediately.

Dated this 3rd day of September 2020

*(Original signed by Eugene P. Rossiter
Chief Justice)*

Eugene P. Rossiter
Chief Justice