



PRACTICE NOTE NO. 8 (amended)

This note re-amends Practice Note No. 8, which was originally issued on April 30, 1996 and amended on July 19, 2001.

Notice to litigants in proceedings governed by the *Tax Court of Canada Rules (General Procedure)* (“Rules”).

This notice relates to the use of examinations for discovery and answers to undertakings given at examinations for discovery at hearings under section 100 of the Rules. A party who intends to read into evidence as part of that party's own case any part of the evidence or answers to undertakings given on an examination for discovery of the adverse party, or a person examined for discovery on behalf of, or in place of, or in addition to the adverse party, shall serve on any other party a notice in writing indicating each page number and the lines thereon of the transcript of the examination for discovery or the undertaking and the part of the answer that he intends to read into evidence. This notice shall be served not later than four days before the commencement of the hearing.

When an adverse party intends to request a presiding judge to direct the introduction of evidence given on an examination for discovery that qualifies or explains what is intended to be read into evidence by another party, the adverse party shall serve on any other party a notice in writing indicating each page number, and the lines thereon of the transcript of the examination for discovery or the undertaking and the part of the answer that he will seek to have introduced in evidence. This notice shall be served not later than two days before the commencement of the hearing.

A party may, with leave of the judge, instead of reading into evidence, file with the Court a photocopy or other copy of the relevant extracts from the transcripts of the examination for discovery, and when the copy is filed such extracts shall form part of the record.

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