

Tax Court of Canada

Guidance for attending in-person hearings

The health and safety of all who participate in in-person hearings at the Tax Court of Canada (the “Court”) is our top priority. Below are some of the measures and directives in place for in-person hearings during the COVID-19 pandemic. Please read them carefully and note that preventive measures and directives could differ in some cities or provinces in light of local and provincial guidelines and legislation in effect at the time of your hearing:

- If you are experiencing any symptoms of COVID-19, or have been advised by public health officials or your doctor to self-isolate, do not present yourself to the Court’s facilities. If you are unable to attend your hearing for this reason, please contact the opposing party(ies) and the Court’s Registry as soon as possible.

You will be asked to answer questions about your health and recent travel at a screening site before entering the court facilities. You may be denied entry based on health and security considerations.

- You must wear the appropriate PPE (mask and/or gloves) inside the court facilities where two-metre physical distancing is not possible. This includes courtrooms and indoor common areas. Masks and gloves will be available.
- You cannot bring any bags into the courtroom except briefcases and documents required for your hearing. You may also bring your valuables into the courtroom.
- Disposable water bottles will be provided on request.
- If you plan on introducing documents (exhibits) into evidence or jurisprudence at the hearing, please note the following protocols:

General Procedure hearings:

Four (4) bound and paginated copies of your book(s) of documents and of your book(s) of authorities shall be filed at least seven (7) days before the hearing with the local Registry office where the hearing will take place. Copies may be filed in person or by mail at the address of the hearing location in the attached Order.

Informal Procedure hearings:

If your hearing is scheduled to be heard in the morning, you must file one (1) copy of your documents and jurisprudence to the Registry counter at 8:30 a.m.

If your hearing is scheduled to be heard in the afternoon, you must file one (1) copy of your documents and jurisprudence to the Registry counter at 12:30 p.m.

- Regularly consult the Tax Court of Canada website at www.tcc-cci.gc.ca for additional information and any updated guidance on in-person hearings before you attend your hearing.