



**Tax Court of Canada General Guidelines on Pro Bono Initiatives**

While the Tax Court of Canada supports pro bono work (free legal services), its role and involvement in such initiatives have to be limited in order to ensure impartiality.

The following guidelines apply.

<b>What the Tax Court of Canada and its Registry offices can/will do:</b>	<b>What the Tax Court of Canada and its Registry offices cannot do:</b>
<p>Upon request for additional sittings for a particular hearing location, the Court may arrange additional sittings when possible.</p> <p>This is contingent on:</p> <ul style="list-style-type: none"> <li>(a) courtroom availability;</li> <li>(b) judge's availability; and</li> <li>(c) appeal inventory</li> </ul> <p>Such requests should be made 12 months before the requested sitting week.</p>	<p>The Court will not select the appeals to be scheduled for any week where pro bono work might be undertaken based on the complexity of the file or based on the fact that the Appellant is self-represented.</p> <p>The only action the Court may take is to schedule informal procedure appeals, if the inventory allows it.</p> <p>The Court will not "reserve" any sitting week for a pro bono program, group or lawyer.</p>
<p>The Court will proceed with the scheduling of the appeals in accordance with its inventory.</p>	<p>The Court will not provide information to pro bono associations, groups or lawyers which would otherwise not be found on the Court's web site or be made available to any other member of the public.</p>
<p>The Tax Court of Canada files may be viewed at the Court's Registry offices. The Court's main Registry offices (Ottawa) as well as the regional offices (Vancouver, Toronto and Montreal) maintain their own files. Files requested to be viewed in local offices (Halifax, Fredericton, Québec, Winnipeg, Calgary and Edmonton) will have to be sent to those offices from Ottawa.</p>	<p>The Court will not prioritize requests to view court files on the basis that a pro bono program, group or lawyer is involved. Files will be made available at the same time for any requestor.</p>
<p>The procedure to access a file is the same as the one that applies to members of the public.</p>	
<p>The Tax Court of Canada Registry will provide copies of pleadings and of other requested documents contained in a court file upon payment of the appropriate fees.</p>	<p>The Court will not provide copies of documents found in court files free of charge.</p>
<p>The procedure for a request of copies is the same as the one that applies to requests made by members of the public.</p>	<p>The Court will not prioritize requests on the basis that a pro bono program, group or lawyer is involved.</p>
	<p>The Court will not send correspondence to a pro bono representative whose appointment has not been confirmed in writing by the Appellant.</p>
	<p>The Court will not volunteer to send documents in a court file to a pro bono representative.</p>

Important: These guidelines are subject to review at any time by the Chief Justice of the Tax Court of Canada.

Date: June 4, 2015