

Tax Court of Canada



Cour canadienne de l'impôt

Practice Direction and Order

WHEREAS the Tax Court of Canada cancelled its judicial sittings and conference calls between March 16, 2020 and July 17, 2020, inclusively;

AND WHEREAS the Tax Court of Canada including all its offices in Canada was closed for the transaction of any business pertaining to matters under the jurisdiction of the Tax Court of Canada, pursuant to section 12 of the *Tax Court of Canada Act*, between March 16, 2020 and July 5, 2020, inclusively;

AND WHEREAS the Tax Court of Canada is ready to resume judicial sittings and conference calls;

AND WHEREAS given the extraordinary circumstances which exist today by virtue of the spread of the COVID-19 virus, it is in the interest of justice, for all matters under the jurisdiction of the Tax Court of Canada pursuant to section 12 of the *Tax Court of Canada Act*, that I dispense with compliance of certain Rules;

PURSUANT to

Rules 9 and 12 of the *Tax Court of Canada Rules (General Procedure)*,

Any and all analogous provisions in all other Rules made under the *Tax Court of Canada Act* governing the conduct of matters under the Tax Court of Canada's jurisdiction, and

The Tax Court of Canada's power to control its own process,

I HEREBY EXCLUDE the period beginning on March 16, 2020, and ending on September 4, 2020, inclusively, from the computation of time under

The *Tax Court of Canada Rules (General Procedure)*,

All other Rules made under the *Tax Court of Canada Act* governing the conduct of matters under the Tax Court of Canada's jurisdiction pursuant to section 12 of the *Tax Court of Canada Act*, and

An Order or Direction of this Court made prior to March 16, 2020.

IT IS ALSO ORDERED that all Notices of Appeal filed after the statutory deadline during the period beginning March 16, 2020, and ending on September 4, 2020, shall be treated as including an Application for Extension of Time to Appeal brought on the exceptional grounds that the COVID-19 pandemic and the closure of the Registry prevented the timely filing of a Notice of Appeal;

IT IS ALSO ORDERED that upon being advised of this fact by the Registry when served with a Notice of Appeal, the Respondent will confirm to the Registry within 60 days of service that the appeal was filed:

1. after the statutory deadline but that the Respondent consents to the application; or
2. after the statutory deadline and that the Respondent opposes the application.

IT IS FURTHER ORDERED that to the extent that this Practice Direction and Order conflicts with the Practice Directions and Orders issued between March 16, 2020 and May 27, 2020, this Practice Direction and Order shall prevail.

DIRECTED AND ORDERED at the City of Ottawa, this 8th day of July, 2020

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

Eugene P. Rossiter
Chief Justice