



Notice to the Public and the Profession

The following notice is issued for the purpose of informing the parties, agents and counsel that Common Books of Authorities containing twenty seven (27) judicial authorities frequently cited before the Tax Court of Canada have been placed in the Toronto courtrooms as part of a pilot project. This pilot project will only apply to appeals heard under the General Procedure Rules where both parties are represented by Counsel.

A party will not be required to include judicial authorities that are part of the Common Book of Authorities in the party's book of authorities. However, if a party intends to refer to one of these authorities, the passage upon which they intend to rely must be included. Furthermore, when citing these authorities, parties must make reference to the exact location of the authorities in the Common Book of Authorities (e.g., CBA, Vol. 1, Tab 1).

For those authorities not included in the Common Book of Authorities, the regular practice is to be followed.

The Common Book of Authorities includes the following judicial authorities:

VOLUME 1

<i>671122 Ontario Ltd. v. Sagaz Industries Canada Ltd.</i> , 2001 SCC 59, [2001] 2 S.C.R. 983	Tab 1
<i>Canada v. Antosko</i> , [1994] 2 S.C.R. 312	Tab 2
<i>Canada v. Craig</i> , 2002 SCC 43	Tab 3
<i>Canada v. McLarty</i> , [2008] S.C.R. 79	Tab 4
<i>Canada Trustco Mortgage Co. v. Canada</i> , 2005 SCC 54, [2005] 2 S.C.R. 601	Tab 5
<i>Canderel Ltd. v. Canada</i> , [1998] 1 S.C.R. 147	Tab 6
<i>Continental Bank Leasing Corp. v. Canada</i> , [1998] 2 S.C.R. 298	Tab 7
<i>Cophorne Holdings Ltd. v. Canada</i> , [2011] S.C.R. 63	Tab 8
<i>Duha Printers (Western) Ltd. v. Canada</i> , [1998] S.C.R. 795	Tab 9
<i>Entreprises Ludco Ltée v. Canada</i> , [2001] 2 S.C.R. 1082	Tab 10
<i>Hickman Motors Ltd. v. Canada</i> , [1997] 2 S.C.R. 336, 97 DTC 5363 (SCC)	Tab 11
<i>Johns-Manville Canada v. Canada</i> , [1985] 2 S.C.R. 46	Tab 12
<i>Johnston v. M.N.R.</i> , [1948] S.C.R. 486	Tab 13
<i>M.N.R. v. Pillsbury Holdings Ltd.</i> , [1964] C.T.C. 194 (Ex. Ct.), [1965] 1 Ex.C.R. 676, 64 DTC 5184	Tab 14
<i>Neuman v. M.N.R.</i> , [1998] 1 S.C.R. 770	Tab 15
<i>People's Department Stores Ltd. (1992) Inc. v. Wise</i> , [2004] 3 S.C.R. 461, 2004 SCC 68	Tab 16
<i>R. v. Addison & Leyen Ltd.</i> , 2007 SCC 33, [2007] 2 S.C.R. 793	Tab 17
<i>R. v. Interior Savings Credit Union</i> , 2007 FCA 151, [2006] 4 C.T.C. 2440 (FCA), 2007 DTC 5342	Tab 18
<i>R. v. Jarvis</i> , [2002] 3 S.C.R. 757	Tab 19

VOLUME 2

<i>R. v. McKinlay Transport Ltd.</i> , [1990] 1 S.C.R. 627	Tab 20
<i>Labrosse v. Agence du revenu du Québec</i> , 2001 QCCA 1592 (in French)	Tab 21
<i>Québec (Revenu) v. Caisse populaire Desjardins de Montmagny</i> , [2009] 3 S.C.R. 287	Tab 22
<i>Shell Canada Ltée v. Canada</i> , [1999] 3 S.C.R. 616	Tab 23
<i>Stewart v. Canada</i> , 2002 CSC 46, [2002] 2 S.C.R. 645	Tab 24
<i>St-Georges v. Québec (Sous-ministre du Revenu)</i> , 2007 QCCA 1442 (in French)	Tab 25
<i>Symes v. Canada</i> , [1993] 4 S.C.R. 695	Tab 26
<i>Tsiaprallis v. Canada</i> , [2005] 1 S.C.R. 113	Tab 27

This initiative is a pilot project which may be expanded to other major cities in the future.

Dated this 31st of March, 2016

(Original signed by)

Eugene P. Rossiter
Chief Justice