

Tax Court of Canada



Cour canadienne de l'impôt

Notice to the Public and the Profession

Reopening of the Court and the Registry

The Court reopened for the transaction of business on July 6, 2020. This includes the Court's Registry offices except for Hamilton.

The Court's sittings will resume on July 20, 2020. Conference calls may resume earlier. Any sittings and conference calls scheduled to occur as of the date of this Notice will proceed as scheduled, with the exception of sittings outside major centres as described further below.

Suspension of time

The period beginning on March 16, 2020 and ending on September 4, 2020, inclusively, will be excluded 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 that, pursuant to section 12 of the *Tax Court of Canada Act*, are under the Tax Court of Canada's jurisdiction; or an Order or Direction of this Court issued prior to March 16, 2020.

For clarity, the full length of the exclusion period is 173 days.

Subject to the discretion of each Judge, the Court will look favourably on applications by the Minister of National Revenue for analogous extensions of the time limits for filing replies to Notices of Appeal where such time limits are governed by the *Tax Court of Canada Act*. This includes applications for extensions of time limits under subsections 18.16(1) and 18.3003(1) of the *Tax Court of Canada Act*, which are not affected by the exclusion period before described above. In light of this, the Court encourages parties to consent to an extension of the time limits for filing a reply referred to in this paragraph.

Timetables

The Court will not be issuing Orders for new timetables with adjusted dates. Parties are asked to adjust the timetable issued by the Court before March 16, 2020 in their proceedings by adding 173 days to all dates scheduled in the timetable. This will result in a shift forward of all outstanding steps as of March 16, 2020. Parties can determine their adjusted dates using the chart in Appendix I of this Notice. An example scenario is also contained in Appendix II of this Notice.

If an adjusted timetable is no longer acceptable to the parties, parties may apply to the Court for direction.

Response deadlines to Registry

Correspondence issued by the Registry often requires the parties to provide responses by certain dates. These dates will be extended in the same manner as the suspension of time described above, meaning that the period beginning on March 16, 2020 and ending on September 4, 2020, inclusively, will not be included in the computation of time for the response deadline.

To determine the new response dates, parties should use the chart in Appendix I of this Notice. Neither the Court nor the Registry will be issuing new correspondence with adjusted dates.

If the adjusted date are not acceptable to the parties, parties should contact the Registry.

Applications for Extensions of Time to File Notices of Appeal

In order to avoid numerous unnecessary Applications for Extension of Time to File Notices of Appeal, the Court will treat all Notices of Appeal filed after the statutory deadline during the period beginning on March 16, 2020 and ending on September 4, 2020, inclusively, as including an Application for an extension of time to appeal brought on the exceptional grounds that the Applicant was prevented by the COVID-19 pandemic and the Court closure from filing within the normal statutory deadlines.

The Registry will advise the Respondent of this fact when it serves a Notice of Appeal on the Respondent and will ask the Respondent to confirm 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 that the Respondent opposes the application.

Cancellation of sittings outside major centres

Once sittings resume, COVID-19 will continue to create difficulties related to the itinerant nature of the Court, courtroom space and judicial operations generally. These difficulties will be especially apparent for hearings in non-major centres where the Court does not have control of its facilities.

For these reasons, the Court will hold only hearings in the following locations for the remainder of 2020:

- Vancouver
- Calgary
- Edmonton
- Hamilton
- Toronto
- Ottawa

- Montréal
- Québec
- Halifax

Additional sittings in these locations have been scheduled in order to address the backlog of proceedings from the Court's closure since mid-March.

Unless parties are specifically advised otherwise, all hearings scheduled up to December 31, 2020 in locations not on the above list will be adjourned and rescheduled to dates beyond 2020. Registry staff will contact parties affected by these postponements to confirm the cancellation of the 2020 dates and reschedule the hearings.

The Court recognizes the impact the postponements will have on parties and will work to determine the most fair and expeditious way to reschedule these hearings. Parties wishing to move their hearings to one of the centres on the above list may discuss this option when contacted by the Registry.

Motions

All motion days are suspended for the time being.

Parties whose motion was adjourned due to the closure of the Court and other parties wishing to have a motion heard can request for the motion to be considered in writing by consent of both parties, in which case parties should provide written submissions.

If a party does not consent to the motion being dealt with in writing, the motion will be placed in a scheduling queue for proceedings to be held in person, online or by conference call, at the discretion of the presiding judge.

Online and teleconference proceedings

If possible, the Court shall conduct online or teleconference proceedings for:

- Case management conferences
- Status hearings
- Pre-trial conferences
- Motions without witnesses
- Applications without witnesses

There will not be online proceedings for Appellants who are representing themselves or being represented by an agent, unless an Appellant submits a request in writing. There will also not be online or teleconference proceedings where witnesses will be giving evidence; these will be held in person.

Amendment to Practice Note No. 23 (Preliminary Ruling Docket Procedure)

Practice Note No. 23, which describes the Court's pilot project for Preliminary Ruling Dockets, will be amended to extend the pilot project by an additional year. The pilot project will now be scheduled to end on December 31, 2021.

Dated this 8th day of July, 2020.

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

Eugene P. Rossiter
Chief Justice

Appendix I: Adjusted Dates

The chart below displays how dates will be adjusted based on excluding the period beginning on March 16, 2020, and ending on September 4, 2020, inclusively. The full length of the exclusion period is 173 days.

The chart takes into account situations when the adjusted date falls on a Saturday or holiday and also accounts for the statutory excluded period of December 21 to January 7, inclusively.

Any dates or deadlines that are governed by the *Tax Court of Canada Act* are not affected by the exclusion period. These dates therefore remain as originally set.

Please be aware that there is presently a Bill before Parliament, Bill C-17, which could affect the computation of time referenced herein if the Bill is passed into law. The Court is monitoring the Bill and will issue further directions if necessary.

In order to determine their adjusted timelines, parties should carefully review any orders issued in their proceedings to determine if steps are to be taken on fixed dates or upon the occurrence of an event. Parties should then adjust their dates accordingly.

Original date	Adjusted date
16/03/2020	08/09/2020
17/03/2020	08/09/2020
18/03/2020	08/09/2020
19/03/2020	08/09/2020
20/03/2020	09/09/2020
21/03/2020	10/09/2020
22/03/2020	11/09/2020
23/03/2020	14/09/2020
24/03/2020	14/09/2020
25/03/2020	14/09/2020
26/03/2020	15/09/2020
27/03/2020	16/09/2020
28/03/2020	17/09/2020
29/03/2020	18/09/2020
30/03/2020	21/09/2020
31/03/2020	21/09/2020
01/04/2020	21/09/2020
02/04/2020	22/09/2020
03/04/2020	23/09/2020
04/04/2020	24/09/2020
05/04/2020	25/09/2020
06/04/2020	28/09/2020
07/04/2020	28/09/2020
08/04/2020	28/09/2020

Original date	Adjusted date
09/04/2020	29/09/2020
10/04/2020	30/09/2020
11/04/2020	01/10/2020
12/04/2020	02/10/2020
13/04/2020	05/10/2020
14/04/2020	05/10/2020
15/04/2020	05/10/2020
16/04/2020	06/10/2020
17/04/2020	07/10/2020
18/04/2020	08/10/2020
19/04/2020	09/10/2020
20/04/2020	13/10/2020
21/04/2020	13/10/2020
22/04/2020	13/10/2020
23/04/2020	13/10/2020
24/04/2020	14/10/2020
25/04/2020	15/10/2020
26/04/2020	16/10/2020
27/04/2020	19/10/2020
28/04/2020	19/10/2020
29/04/2020	19/10/2020
30/04/2020	20/10/2020
01/05/2020	21/10/2020
02/05/2020	22/10/2020

Original date	Adjusted date
03/05/2020	23/10/2020
04/05/2020	26/10/2020
05/05/2020	26/10/2020
06/05/2020	26/10/2020
07/05/2020	27/10/2020
08/05/2020	28/10/2020
09/05/2020	29/10/2020
10/05/2020	30/10/2020
11/05/2020	02/11/2020
12/05/2020	02/11/2020
13/05/2020	02/11/2020
14/05/2020	03/11/2020
15/05/2020	04/11/2020
16/05/2020	05/11/2020
17/05/2020	06/11/2020
18/05/2020	09/11/2020
19/05/2020	09/11/2020
20/05/2020	09/11/2020
21/05/2020	10/11/2020
22/05/2020	12/11/2020
23/05/2020	12/11/2020
24/05/2020	13/11/2020
25/05/2020	16/11/2020
26/05/2020	16/11/2020
27/05/2020	16/11/2020
28/05/2020	17/11/2020
29/05/2020	18/11/2020
30/05/2020	19/11/2020
31/05/2020	20/11/2020
01/06/2020	23/11/2020
02/06/2020	23/11/2020
03/06/2020	23/11/2020
04/06/2020	24/11/2020
05/06/2020	25/11/2020
06/06/2020	26/11/2020
07/06/2020	27/11/2020
08/06/2020	30/11/2020
09/06/2020	30/11/2020
10/06/2020	30/11/2020
11/06/2020	01/12/2020
12/06/2020	02/12/2020
13/06/2020	03/12/2020
14/06/2020	04/12/2020
15/06/2020	07/12/2020
16/06/2020	07/12/2020

Original date	Adjusted date
17/06/2020	07/12/2020
18/06/2020	08/12/2020
19/06/2020	09/12/2020
20/06/2020	10/12/2020
21/06/2020	11/12/2020
22/06/2020	14/12/2020
23/06/2020	14/12/2020
24/06/2020	14/12/2020
25/06/2020	15/12/2020
26/06/2020	16/12/2020
27/06/2020	17/12/2020
28/06/2020	18/12/2020
29/06/2020	08/01/2021
30/06/2020	08/01/2021
01/07/2020	08/01/2021
02/07/2020	11/01/2021
03/07/2020	11/01/2021
04/07/2020	11/01/2021
05/07/2020	12/01/2021
06/07/2020	13/01/2021
07/07/2020	14/01/2021
08/07/2020	15/01/2021
09/07/2020	18/01/2021
10/07/2020	18/01/2021
11/07/2020	18/01/2021
12/07/2020	19/01/2021
13/07/2020	20/01/2021
14/07/2020	21/01/2021
15/07/2020	22/01/2021
16/07/2020	25/01/2021
17/07/2020	25/01/2021
18/07/2020	25/01/2021
19/07/2020	26/01/2021
20/07/2020	27/01/2021
21/07/2020	28/01/2021
22/07/2020	29/01/2021
23/07/2020	01/02/2021
24/07/2020	01/02/2021
25/07/2020	01/02/2021
26/07/2020	02/02/2021
27/07/2020	03/02/2021
28/07/2020	04/02/2021
29/07/2020	05/02/2021
30/07/2020	08/02/2021
31/07/2020	08/02/2021

Original date	Adjusted date
01/08/2020	08/02/2021
02/08/2020	09/02/2021
03/08/2020	10/02/2021
04/08/2020	11/02/2021
05/08/2020	12/02/2021
06/08/2020	15/02/2021
07/08/2020	15/02/2021
08/08/2020	15/02/2021
09/08/2020	16/02/2021
10/08/2020	17/02/2021
11/08/2020	18/02/2021
12/08/2020	19/02/2021
13/08/2020	22/02/2021
14/08/2020	22/02/2021
15/08/2020	22/02/2021
16/08/2020	23/02/2021
17/08/2020	24/02/2021
18/08/2020	25/02/2021
19/08/2020	26/02/2021
20/08/2020	01/03/2021
21/08/2020	01/03/2021
22/08/2020	01/03/2021
23/08/2020	02/03/2021
24/08/2020	03/03/2021
25/08/2020	04/03/2021
26/08/2020	05/03/2021
27/08/2020	08/03/2021
28/08/2020	08/03/2021
29/08/2020	08/03/2021
30/08/2020	09/03/2021
31/08/2020	10/03/2021
01/09/2020	11/03/2021
02/09/2020	12/03/2021
03/09/2020	15/03/2021
04/09/2020	15/03/2021
05/09/2020	15/03/2021
06/09/2020	16/03/2021
07/09/2020	17/03/2021
08/09/2020	18/03/2021
09/09/2020	19/03/2021
10/09/2020	22/03/2021
11/09/2020	22/03/2021
12/09/2020	22/03/2021
13/09/2020	23/03/2021
14/09/2020	24/03/2021

Original date	Adjusted date
15/09/2020	25/03/2021
16/09/2020	26/03/2021
17/09/2020	29/03/2021
18/09/2020	29/03/2021
19/09/2020	29/03/2021
20/09/2020	30/03/2021
21/09/2020	31/03/2021
22/09/2020	01/04/2021
23/09/2020	06/04/2021
24/09/2020	06/04/2021
25/09/2020	06/04/2021
26/09/2020	06/04/2021
27/09/2020	06/04/2021
28/09/2020	07/04/2021
29/09/2020	08/04/2021
30/09/2020	09/04/2021
01/10/2020	12/04/2021
02/10/2020	12/04/2021
03/10/2020	12/04/2021
04/10/2020	13/04/2021
05/10/2020	14/04/2021
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08/10/2020	19/04/2021
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19/10/2020	28/04/2021
20/10/2020	29/04/2021
21/10/2020	30/04/2021
22/10/2020	03/05/2021
23/10/2020	03/05/2021
24/10/2020	03/05/2021
25/10/2020	04/05/2021
26/10/2020	05/05/2021
27/10/2020	06/05/2021
28/10/2020	07/05/2021
29/10/2020	10/05/2021

Original date	Adjusted date
30/10/2020	10/05/2021
31/10/2020	10/05/2021
01/11/2020	11/05/2021
02/11/2020	12/05/2021
03/11/2020	13/05/2021
04/11/2020	14/05/2021
05/11/2020	17/05/2021
06/11/2020	17/05/2021
07/11/2020	17/05/2021
08/11/2020	18/05/2021
09/11/2020	19/05/2021
10/11/2020	20/05/2021
11/11/2020	21/05/2021
12/11/2020	25/05/2021
13/11/2020	25/05/2021
14/11/2020	25/05/2021
15/11/2020	25/05/2021
16/11/2020	26/05/2021
17/11/2020	27/05/2021
18/11/2020	28/05/2021
19/11/2020	31/05/2021
20/11/2020	31/05/2021
21/11/2020	31/05/2021
22/11/2020	01/06/2021
23/11/2020	02/06/2021
24/11/2020	03/06/2021
25/11/2020	04/06/2021
26/11/2020	07/06/2021
27/11/2020	07/06/2021
28/11/2020	07/06/2021
29/11/2020	08/06/2021
30/11/2020	09/06/2021
01/12/2020	10/06/2021
02/12/2020	11/06/2021
03/12/2020	14/06/2021
04/12/2020	14/06/2021
05/12/2020	14/06/2021
06/12/2020	15/06/2021
07/12/2020	16/06/2021
08/12/2020	17/06/2021
09/12/2020	18/06/2021
10/12/2020	21/06/2021
11/12/2020	21/06/2021
12/12/2020	21/06/2021
13/12/2020	22/06/2021

Original date	Adjusted date
14/12/2020	23/06/2021
15/12/2020	24/06/2021
16/12/2020	25/06/2021
17/12/2020	28/06/2021
18/12/2020	28/06/2021
19/12/2020	28/06/2021
20/12/2020	29/06/2021
21/12/2020	30/06/2021
22/12/2020	02/07/2021
23/12/2020	02/07/2021
24/12/2020	05/07/2021
25/12/2020	05/07/2021
26/12/2020	05/07/2021
27/12/2020	06/07/2021
28/12/2020	07/07/2021
29/12/2020	08/07/2021
30/12/2020	09/07/2021
31/12/2020	12/07/2021

Appendix II: Example of adjusted timetable

Litigation step	Original date	Adjusted date
List of documents	May 1, 2020	October 21, 2020
Completion of examinations for discovery	August 1, 2020	February 8, 2021
Satisfaction of undertakings	September 1, 2020	March 11, 2021
Communicate with Hearings Coordinator	December 15, 2020	June 24, 2021