

Tax Court of Canada



Cour canadienne de l'impôt

Practice Direction and Order

WHEREAS the Tax Court of Canada has cancelled all its judicial activities for the weeks of March 16th and March 23rd, to and including March 27, 2020;

AND WHEREAS there are extraordinary events taking place which are affecting the ability of the public to access the processes otherwise available to them under the *Tax Court of Canada Act* and other particular statutes over which the Tax Court of Canada has jurisdiction;

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, that I act pursuant to Rule 9 of the *Tax Court of Canada Rules (General Procedure)*, the *Tax Court of Canada Rules (Informal Procedure)*, *Excise Tax Act Informal Rules*, *Canada Pension Plan Informal Rules*, *Employment Insurance Act Informal Rules*, and *Customs Act Informal Rules*. I dispense with the compliance of any Rule of the Tax Court of Canada until the 30th day of March, 2020 or until further direction is given;

PURSUANT to Rule 12 of the *Tax Court of Canada Rules (General Procedure)*, I do hereby extend and/or abridge, as the case may be, any and all timelines prescribed by the *Tax Court of Canada Rules (General Procedure)*, the *Tax Court of Canada Rules (Informal Procedure)*, *Excise Tax Act Informal Rules*, *Canada Pension Plan Informal Rules*, *Employment Insurance Act Informal Rules*, and *Customs Act Informal Rules*, from the 16th day of March, 2020 to the 30th day of March, 2020 or until otherwise ordered by this Court;

AND IT IS FURTHER ORDERED pursuant to Rule 14 of the *Tax Court of Canada Rules (General Procedure)*, the *Tax Court of Canada Rules (Informal Procedure)*, *Excise Tax Act Informal Rules*, *Canada Pension Plan Informal Rules*, *Employment Insurance Act Informal Rules*, and *Customs Act Informal Rules*, that the Tax Court of Canada including all its offices in Canada, shall not be open for the transaction of business between the period of 9:00 a.m. on the 16th day of March, 2020 to 9:00 a.m. on the 30th day of March, 2020, or until otherwise directed by the Chief Justice of the Tax Court of Canada.

DIRECTED AND ORDERED at the City of Ottawa, this 16th day of March, 2020

(original signed by Chief Justice Eugene P. Rossiter)

Eugene P. Rossiter
Chief Justice

(Official Translation to Follow)