

**PORTABLE TAX COURT PRACTICE
ACT AND RULES
TABLE OF CONTENTS**

Tax Court Practice, Volumes 1 and 2 Summary Table of Contents	vii
The Tax Court of Canada / La Cour canadienne de l'impôt	
Judges / Juges	ix
Administration / Administration	x
Registry Offices / Bureaux du greffe	xiii
Registry Hours / Heures d'ouverture du greffe	xvii
<i>Tax Court of Canada Act</i>	11
<i>Cour canadienne de l'impôt, Loi sur la</i>	11
<i>Tax Court of Canada Rules (General Procedure)</i>	69
<i>Cour canadienne de l'impôt (procédure générale), Règles de la</i>	69
<i>Tax Court of Canada Rules (Informal Procedure)</i>	249
<i>Cour canadienne de l'impôt (procédure informelle), Règles de la</i>	249
<i>Tax Court of Canada Rules of Procedure Respecting the Excise Tax Act (Informal Procedure)</i>	293
<i>Règles de pratique et de procédure de la cour canadienne de l'impôt à l'égard de la loi sur la taxe d'accise (procédure informelle)</i>	293
<i>Tax Court of Canada Rules of Procedure respecting the Canada Pension Plan</i>	335
<i>Procédure de la cour canadienne de l'impôt à l'égard du régime de pensions du Canada, Règles de</i>	335
<i>Tax Court of Canada Rules of Procedure respecting the Employment Insurance Act</i>	371
<i>Procédure de la cour canadienne de l'impôt à l'égard de la loi sur l'assurance-emploi, Règles de</i>	371

Portable Tax Court Practice
Act and Rules
Table of Contents

<i>Tax Court of Canada Rules of Procedure Respecting the Customs Act (Informal Procedure)</i>	407
<i>Règles de procédure de la cour canadienne de l'impôt à l'égard de la loi sur les douanes (procédure informelle)</i>	407
<i>Tax Court of Canada Rules of Procedure Respecting the Excise Act, 2001 (Informal Procedure)</i>	439
<i>Règles de procédure de la cour canadienne de l'impôt à l'égard de la loi de 2001 sur l'accise (procédure informelle)</i>	439
Practice Notes & Notices to the Profession	471
Directives sur la Procédure & Avis au public et à la communauté juridique	505
Virtual and Hybrid Proceedings	533
Procédures virtuelles et hybrides	548
Canada Revenue Agency and Department of Justice / Agence du revenu du Canada et ministère de la Justice	565

TAX COURT PRACTICE VOLUMES 1 AND 2

Portable Tax Court Practice Act and Rules 2024 is a companion to another Thomson Reuters publication, Tax Court Practice. For caselaw summaries on the Act and Rules in Tax Court Practice, as well as other related topics, see:

Summary Table of Contents

Volume 1

<i>Table of Cases</i>	TC-1
<i>Chapter 1 — The Tax Court</i>	1-1
<i>Chapter 2 — Canada Revenue Agency and Department of Justice</i>	2-1
<i>Chapter 3 — Tax Court of Canada Act</i>	3-1
<i>Chapter 4 — General Procedure Rules</i>	4-1
<i>Chapter 5 — The Informal Procedure Rules for Income Tax Act and Petroleum and Gas Revenue Tax Act Appeals</i>	5-1
<i>Chapter 6 — Goods and Services Tax Appeals</i>	6-1
<i>Chapter 7 — Canada Pension Plan Appeals</i>	7-1
<i>Chapter 8 — Employment Insurance Act Appeals</i>	8-1
<i>Chapter 9 — Customs Act Part V.1 Appeals</i>	9-1
<i>Chapter 10 — Excise Act, 2001 Appeals</i>	10-1
<i>Chapter 11 — Miscellaneous Statutes</i>	11-1
<i>Chapter 11.1 — Cultural Property Export and Import Act Appeals</i>	11.1-1
<i>Index</i>	IND-1

Volume 2

<i>Chapter 14 — Judicial Review and Remedies in the Federal Court</i>	14-1
<i>Chapter 15 — Tax Appeals in the Federal Court of Appeal</i>	15-1
<i>Chapter 16 — Returns, Assessments, Payment and Appeals — Reported Cases</i>	16-1
<i>Chapter 17 — Evidence in Tax Appeals</i>	17-1
<i>Chapter 18 — Interpretation of Tax Statutes</i>	18-1
<i>Chapter 19 — Charter of Rights and Freedoms</i>	19-1
<i>Chapter 20 — Consent Judgments</i>	20-1
<i>Chapter 21 — Remission Orders, Fairness, The Taxpayer Bill of Rights and the Taxpayers' Ombudsman</i>	21-1
<i>Chapter 22 — The History of Tax Appeals</i>	22-1

Tax Court Practice
Volumes 1 and 2

<i>Appendix A — Canada Evidence Act</i>	A-1
<i>Appendix B — Interpretation Act</i>	B-1
<i>Appendix C — Income Tax Conventions Interpretation Act</i>	C-1
<i>Appendix D — Practice Notes, Directions & Notices</i>	D-1