

# Index

(updated to Rel. 2024-2)

## ABRIDGMENT OF TIME

*see* EXTENSION OF TIME

## ABSTRACT QUESTIONS, 4-203

## ABSURD RESULTS, 18-15

## ABUSE OF POWER, 4-203

## ABUSE OF PROCESS, 4-203

cases, 4-198

rule, 4-181

## ACCOUNTING

bookkeeping entries, 17-12.10

expert evidence, 17-62

## ADDING PARTIES

*see* CONSOLIDATION;

INTERVENTION

*see also* SERVICE

generally, 4-96

Informal Procedure, 5-8

removal of counsel of record, 4-91, 4-98

rule, 4-97, 4-98

## ADJOURNMENT

cases, 4-663

hearing, 4-663

Informal Procedure, 3-99

refusal of adverse witness to testify, 4-714

where witness absent, 4-671

## ADMISSIBILITY, 17-6.2

## ADMISSIONS

amendments, 4-277

authenticity, defined, 4-574

authority of A-G to admit facts, 4-575

cases, 17-6.4

judgments on admissions

*Customs Act* Part V.1 appeals, 9-23

general procedure rules, 4-854.1

request to admit, 4-575

response to request to admit, 4-576, 4-907

withdrawal of admission, 4-579

## ADVANCE RULINGS

estoppel, 17-35

extrinsic evidence, 18-97

## ADVERSE PARTY

calling as witness, 4-714

## ADVERSE WITNESSES, A-11 *et seq.*

## AFFIDAVIT

admissibility, standard of review, 15-25

alterations, initialling, 4-57

contents of, 4-313

cases, 17-6.9

counsel, of, 4-310

cross-examination on, 4-320

evidence by, 4-310, 17-6.9

exhibits, 4-57

form, 4-878

generally, 4-57

illiterate/blind, 4-57

information and belief, 4-313

interlineations, erasure, 4-57

interpreted, 4-57

personal knowledge, 4-57

re-examination on, 4-326

remote, D-60, D-75

statements in, 4-58.1

striking, 4-316

supplementary, 4-326

sworn or affirmed, 4-58.1

withdrawing, 4-327

## AFFIDAVIT OF DOCUMENTS

*see* LIST OF DOCUMENTS

## AGENCY, 17-6.10

## AGGREGATE OF ALL AMOUNTS, 3-8

aggregate of supplies for the prior fiscal

year, 3-10

## INDEX

- AGREEMENTS, 17-8.2
- AIR TRAVELLERS SECURITY CHARGE ACT*  
APPEALS, 11-3  
decisions, 11-15
- ALL DUE DISPATCH  
*see* ASSESSMENT
- ALTERNATIVE ASSESSMENT  
TECHNIQUES, 16-32.3
- AMALGAMATION/PLAN OF ARRANGEMENT, 4-255
- AMBIGUITIES, 18-17
- AMENDED INFORMAL PROCEDURE  
REPLY, 3-96.2
- AMENDED TAX RETURN  
*see* RETURNS, ASSESSMENTS, PAYMENT AND APPEALS, s. 152(6)
- AMENDMENTS  
admissions, 4-277  
assumptions, 4-278  
effect of non-compliance, 4-36  
*Interpretation Act*, B-36 *et seq.*  
judgments, accidental errors, 4-858  
pleadings, 4-264 *et seq.*  
    Federal Court of Appeal, discretionary decisions, 15-26
- AMOUNT IN DISPUTE, 3-9
- ANSWER  
form, 4-886  
rule, 4-169  
time for delivery, 4-111
- APPEALS  
*see also* FEDERAL COURT OF APPEAL; JUDICIAL REVIEW; RETURNS, ASSESSMENTS, PAYMENTS AND APPEALS  
cases, 16-91  
history of, 22-1 *et seq.*  
map, 3-5  
    separate Acts, 4-219  
    standing, 16-100.3  
    waiver of right to appeal, 16-100.5
- APPRAISAL, 17-65
- ARBITRARY ASSESSMENTS, 16-32.3
- ARGUMENT, 4-657, 4-660, 4-661
- ASSESSMENT  
*see also* RETURNS, ASSESSMENTS, PAYMENTS AND APPEALS  
all due dispatch, 16-4.5  
alternative or inconsistent assumptions, 4-148  
alternative techniques, 16-32.3  
annual affair under *ITA*, 16-4.7  
arbitrary, 16-32.3  
carryforwards, 16-4.7  
compromise settlements, 16-5  
contradictory assessments or assumptions  
    —burden, 4-621  
contradictory, inconsistent, or alternative assessments, 16-6  
defined, 4-25  
derivative, 4-264  
estoppel, previous assessments, 17-36.02  
generally, 16-4.1  
GST nil assessment, 16-99  
increase tax, 4-231  
limitations on, 16-32  
Minister cannot appeal from, 16-99  
nature of and liability for tax, 16-8  
net worth, 4-634, 16-32.3  
nil, 16-8.7, 16-95  
reassessment during appeal, 16-100.2  
reassessment following amendment of return, 16-32  
reassessment may nullify previous assessment, 16-88  
reassessment of statute-barred years, 4-235  
reassessment with taxpayer's consent, 4-240  
reconstructed notices of assessment, 17-105  
self-assessment, 16-9  
sending and receipt, 16-10.06  
time to assess, 16-10.05  
transferee of property and derivative assessments, 4-264  
under *ETA* by reporting period, 16-4.7  
validity, presumption of, 16-10.01, 16-34

## INDEX

### ASSIGNORS

examination for discovery, 4-453  
transfer of interest in appeal, 4-77

### ASSOCIATE CHIEF JUSTICE

absence/incapacity, 3-20  
defined, 3-7  
rank/precedence, 3-20

### ATHLETIC ASSOCIATIONS

*see* CHARITIES

### AUDI ALTERAM PARTEM, 4-657

### BAILIFFS

fees and expenses, 4-874, 4-918  
service of documents, proof, 4-107

### BANKRUPTCY

cases, 4-256  
examination for discovery, 4-453  
jurisdiction, 4-219  
transfer/transmission of interest, 4-77

### BARRISTER

*see* SOLICITOR

### BEST EVIDENCE RULE, 17-12.7

### BIAS, APPREHENSION OF, 3-13

### BIFURCATION *see* HEARING

### BILL OF RIGHTS, 3-37

### BLIND PERSONS

affidavits, procedure, 4-57

### BLOCKED CURRENCY, 16-57

### BOARD OF REFEREES, 22-1 *et seq.*

### BOOKKEEPING ENTRIES, 17-12.10

### BUDGET SPEECHES, 18-68.6

### BURDEN OF PROOF

aboriginal rights, 4-609  
allocation, 4-609

alternative basis for upholding assessment,  
4-610

amended returns, 4-612

anti-avoidance provisions, 4-612

appraisal, 4-613

arbitrary assessments, 4-613

arbitrary assumptions, 4-613

assumptions based on hearsay, 4-613

assumptions made confirming assessment, 4-617

assumptions not communicated prior to reply,  
4-617

assumptions not made, 4-618

assumptions not pleaded, 4-618

assumptions relating to criminal activity, 4-620

assumptions exclusively or peculiarly within  
Minister's knowledge, 4-613

bank deposit income calculation, 4-620

*Charter* breach, 4-620

confirmation of assessment, 4-617

contract of service, 4-620

contradictory assessments or assumptions, 4-621

default judgment (presumptions), 4-295

determination of losses, 4-621

director's liability, 4-621 *et seq.*

non-arm's length transfer assessments and,  
4-621

employee or independent contractor, 4-625

employment insurance appeal, 4-625

exemptions, 4-626

expenses, 4-626

foreign taxes paid, 4-626

fraud, 4-627

GAAR, 4-627

generally, 4-597 *et seq.*

GST appeals, 4-629

method of income calculation, 4-629

misrepresentation and statute-barred

reassessments, 4-630

net worth or other audit methods, 4-634

nonsuit motions, 4-639

notice of assessment-sending/receipt, 4-650

opinion evidence, 4-640

opinion of Minister, 4-640

other material facts, 4-641

penalties, 4-641

appeal from, 4-653

failure to file or remit, 4-641

generally, 4-641

gross negligence, 4-641

*prima facie* case, 4-606

## INDEX

### BURDEN OF PROOF *continued*

quashing late appeal, 4-649  
secondary intention, 4-649  
sham, 4-650  
shareholder benefit, 4-650  
shifting, 4-614  
standard of proof, 4-652  
statute-barred, 4-630, 4-650  
transfer of property (*ITA* s. 160), 4-650  
valuation, 4-651  
waivers, 4-651

### BUSINESS RECORDS, A-52 *et seq.*

#### *CANADA EVIDENCE ACT*

annotations to, *see CANADA EVIDENCE ACT*  
(ANNOTATIONS TO)  
contents, A-1  
text reproduced, A-3 *et seq.*

#### *CANADA EVIDENCE ACT* (ANNOTATIONS TO)

s. 2 application, A-3  
s. 3 interest or crime, A-3  
s. 4 accused and spouse, A-4  
s. 5 incriminating questions, A-6.1  
s. 6 evidence of person with physical disability, A-7  
s. 6.1 identification of accused, A-8  
s. 7 expert witnesses, A-8  
s. 8 handwriting comparison, A-9  
s. 9 adverse witnesses  
contradiction by other evidence, A-12  
effect of prior inconsistent statement, A-25  
may be proved on re-examination, A-28  
meaning of inconsistent, A-24  
procedure on application under subsec. 9(1), A-12  
procedure on application under subsec. 9(2), A-17  
refreshing memory with previous statement, A-19  
relationship between ss. 9(1) and (2), A-14  
statements in writing or reduced to writing, A-15  
s. 10 cross-examination as to previous statements, A-28  
judge's discretion, A-32  
meaning of inconsistent, A-32  
procedure under s. 10, A-29

proving prior inconsistent statement, A-32  
relative to subject matter of case, A-29  
statements in writing or reduced to writing, A-29  
s. 11 cross-examination on oral statements  
applies to both oral/written statements, A-35  
effect of prior inconsistent statement, A-36.3  
meaning of inconsistent, A-36  
proving prior inconsistent statement, A-36.1  
rebuttal evidence, A-36.2  
re-examination, A-36.2  
relative to subject matter of case, A-36  
s. 12 examination as to previous conviction "on any offence", A-36.3  
outstanding charges/other discreditable conduct, A-36.6  
proof of conviction, A-36.8  
s. 13 oaths and solemn affirmations who may administer oaths, A-36.8  
s. 14 solemn affirmation by witness instead of oath, A-37  
s. 15 solemn affirmation by deponent, A-37  
s. 16 witness whose capacity is in question, A-38  
s. 16.1 person under fourteen years of age, A-38.2  
s. 17 judicial notice (*Imperial Acts, etc.*), A-39  
s. 18 Acts of Canada, A-39  
s. 19 copies by Queen's Printer, A-40  
s. 20 Imperial proclamations, A-40  
s. 21 proclamations, *etc.* of Gov. Gen., A-40  
s. 22 proclamations of Lieutenant Governor, A-41  
s. 23 evidence of judicial proceedings, *etc.*, A-42  
s. 24 certified copies, A-45  
s. 25/26 books and documents, A-46.01  
s. 27 notarial acts in Quebec, A-46.2  
s. 28 notice to produce book/document, A-46.3  
s. 29 copies of entries, A-47  
s. 30 business records  
7 days notice, A-60.5  
application and probative value, A-60.4  
explanation admissible, A-60.4  
generally, A-52  
inadmissible records, A-60.6  
made in usual and ordinary course of business, A-55  
no information, A-60.2  
proof by affidavit or certificate, A-60.2  
subsec. 30(11)/supplementary, A-60.8  
summaries, A-60.1

## INDEX

### *CANADA EVIDENCE ACT (ANNOTATIONS TO) continued*

- s. 31 definitions, A-60.8.3
- s. 31.1 authentication of electronic documents, A-60.8.4
- s. 31.2 application of best evidence rule, A-60.8.6.2
- s. 31.3 presumption of integrity, A-60.8.6.3
- s. 31.4 presumption regarding secure electronic signatures, A-60.8.8
- s. 31.5 standards considered, A-60.8.7
- s. 31.6 proof by affidavit, A-60.8.8.1
- s. 31.7 application, A-60.8.8.1
- s. 31.8 definitions, A-60.8.8.2
- s. 32 order signed by Secretary of State, A-60.8.8.3
- s. 33 proof of handwriting, A-60.8.8.3
- s. 34 attesting witness, A-60.8.8.3
- s. 35 impounding of forged instrument, A-60.8.8.3
- s. 36 construction, A-60.8.9
- s. 36.1 definition of official, A-60.8.9
- s. 37 objection to disclosure of information, A-60.8.9
- s. 37.1 appeal to court of appeal, A-60.10
- s. 37.2 limitation periods, A-60.10
- s. 37.3 protection of rights, A-60.11
- s. 38 definitions, A-61
- s. 38.01 notice to Attorney General of Canada, A-61
- s. 38.02 disclosure prohibited, A-64
- s. 38.03 authorization by Attorney General, A-64.1
- s. 38.031 disclosure agreement, A-64.2
- s. 38.04 application to Federal Court, A-64.2
- s. 38.05 report relating to proceedings, A-64.5
- s. 38.06 disclosure order, A-64.5
- s. 38.07 notice of order, A-64.8
- s. 38.08 automatic review, A-64.8
- s. 38.09 appeal to Federal Court of Appeal, A-64.8
- s. 38.1 limitation periods for appeals, A-64.8
- s. 38.11 special rules/*ex parte* representations, A-64.9
- s. 38.12 protective order, A-64.9
- s. 38.13 certificate of Attorney General, A-64.10
- s. 38.131 application for review of certificate, A-64.11
- s. 38.14 protection of right to a fair trial, A-64.13
- s. 38.15 effect of fiat, A-64.13
- s. 38.16 regulations, A-64.14
- s. 38.17 annual report, A-64.14
- s. 39 objection relating to a confidence of the Queen's Privy Council, A-64.15
- s. 39.1 journalistic sources, definitions, A-69
- s. 40 provincial laws of evidence, A-70.1
- s. 41 statutory declarations, A-72
  - solemn declarations, A-72
- s. 42 insurance proofs, A-73
  - affidavits, etc, A-73
- s. 43 application, A-73
  - foreign courts, A-73
- s. 44 interpretation, A-73
  - definitions, A-73
- s. 45 construction, A-73
- s. 46 order for examination of witness in Canada, A-74
  - examination of non-party/foreign proceeding, A-74.1
  - letters rogatory, A-74.01
- s. 47 enforcement of the order, A-74.2
- s. 48 expenses and conduct money, A-74.3
- s. 49 administering oath, A-75
- s. 50 right of refusal to appear or produce document, A-75
  - nature of right, A-75
- s. 51 rules of court, A-75
  - letters of rogatory, A-75
- s. 52 application, A-76
- s. 53 oaths taken abroad, A-77
- s. 54 documents to be admitted into evidence, A-78

### *CANADA PENSION PLAN APPEALS*

- access to court documents, 7-26.4
- appeal to FCA, 7-13
- appeal to TCC, 7-11
- application to set aside, 7-26.4
- commencement of appeal, 7-16
- consent judgment, 7-23
- consolidation of appeals, 7-21
- consolidation of interventions, 7-21
- contempt of court, 7-26.5 *et seq.*
- costs in vexatious proceedings, 7-26.6
- definitions, 7-15
- determination of questions, 7-13
- discovery, 7-25
- disposition of appeals, 7-23
- electronic filing, 7-18
- employer/employee relationship, 7-13

## INDEX

### *CANADA PENSION PLAN APPEALS continued*

evidence, 7-26.1  
extension of time, 7-11, 7-18  
filing date, 7-18  
filing of other documents, 7-18  
forms, 7-27 *et seq.*  
hearing, 7-26  
interventions, 7-21, 7-29  
non-compliance with rules, 7-26.4  
notice of appeal, 7-16, 7-27  
overview, 7-1  
overview of procedure (chart), 7-4, 7-4.8  
preparation for appeal, 7-19  
reply, 7-22  
self-employed earnings, 7-14  
service of documents, 7-26.3  
subpoena, 7-26.1  
TCC rules, 7-15 *et seq.*  
time, calculation, 7-26.4  
where no rules, 7-26.5

### CANADA REVENUE AGENCY

interpretation bulletins, 18-84  
offices and Justice offices, 2-1  
records as evidence, 17-14.2  
Remission Manual, employee, 21-10  
remission of tax, 21-10  
settlement protocol, 20-3  
settlements, 20-2

### *CANADIAN CHARTER OF RIGHTS AND FREEDOMS*

*see* CHARTER OF RIGHTS AND FREEDOMS

### *CANADIAN HUMAN RIGHTS ACT*, 4-219

### CANONS OF CONSTRUCTION

*see* INTERPRETATION OF TAX STATUTES

### CAPACITY, 4-255

### CARRYFORWARDS, 16-4.7

### CASE MANAGEMENT

availability, 4-565  
failure to appear, 4-565  
judge, 4-565  
memorandum/direction, 4-572.1  
no disclosure to court, 4-573

teleconference/videoconference, by, 4-33

### CERTIFICATE OF DEBT, 4-228

### CERTIFICATE OF LIABILITY, 4-220

### CHARITIES

appeals from Ministerial decisions, 15-19 *et seq.*  
cases  
appeals by organizations, 16-101  
deemed refusal to register, 16-102  
notice of intention to revoke registration, 16-101

### CHARTER (ANNOTATIONS TO)

preamble, 19-4.01  
s. 1 rights and freedoms in Canada guarantee of rights and freedoms, 19-4.01  
s. 2 fundamental freedoms  
freedom of association, 19-16  
freedom of conscience and religion, 19-9  
freedom of thought/belief/opinion, *etc.*, 19-12  
s. 3 democratic rights of citizens, 19-17  
s. 4 maximum duration of legislative bodies, 19-17  
s. 5 annual sitting of legislative bodies, 19-17  
s. 6 mobility rights, 19-17  
s. 7 life, liberty and security of person, 19-19  
audit or investigation, 19-20.03  
abuse of process, 19-20.3  
corporations, 19-20.4  
economic interests, 19-21  
penalties, 19-24  
principles of fundamental justice, 19-20.02  
procedural fairness, 19-24  
right to counsel, 19-24.1  
self-incrimination, 19-24.2  
vagueness, 19-24.4.1  
s. 8 search or seizure, 19-24.6  
s. 9 detention or imprisonment, 19-28  
right not to be arbitrarily detained, 19-28  
s. 10 arrest or detention, 19-28  
s. 11 proceedings in criminal and penal matters, 19-29  
double jeopardy, 19-32.2  
proceedings in criminal/penal matters, 19-30  
right not to be tried again, 19-32.3  
right not to be witness, 19-32.1  
right to be informed of offence, 19-31  
right to be presumed innocent, 19-32.1

## INDEX

### *CHARTER (ANNOTATIONS TO) continued*

- right to be tried within a reasonable time, 19-31
- right to benefit of lesser punishment, 19-32.4
- right to benefit of trial by jury, 19-32.3
- right to fair and public hearing, 19-31
- right to trial within reasonable time, 19-30
- s. 12 treatment or punishment, 19-32.5
  - right not to be subjected to cruel and unusual treatment or punishment, 19-32.5
- s. 13 self-crimination, 19-33
  - right against self-crimination, 19-33
- s. 14 interpreter, 19-36
- s. 15 equality rights, 19-36
  - administration of the Act, 19-38.2
  - affirmative action programs, 19-46.7
  - age, 19-38.2
  - calculation of tax, 19-39
  - Canada Pension Plan*, 19-39
  - charitable tax credits, 19-39
  - citizenship, 19-40
  - collections stay, 19-40
  - conduct of officials, 19-40
  - conscience, 19-40
  - corporations, 19-40.1
  - creditors, 19-41
  - directors and shareholders, 19-41
  - disabilities/medical tax credit, 19-42
  - employment/employment insurance, 19-44
  - equal protection and benefit of law, 19-36.1
  - expenses, 19-44.2
  - farmers, 19-44.3
  - GAAR, 19-44.3
  - GST tax credits, 19-44.4
  - immigration status, 19-44.4
  - income, 19-45
  - Indian Act*, 19-46
  - occupational status, 19-46
  - old age security, 19-46.1
  - other taxpayers, 19-46.1
  - pensions/RRSPs, 19-46.1
  - political tax credit, 19-46.2
  - poverty, 19-46.2.01
  - prisoners, 19-46.2.01
  - proof, 19-46.2.1
  - representation in court, 19-46.2.1
  - residence, 19-46.2.1
  - spouses, parents, families, children, adoption, 19-46.2.2
  - standing, 19-46.6
  - time limits, 19-46.6
- s. 16 official languages, 19-46.7
  - s. 16.1 English and French linguistic communities, 19-46.7
- s. 17 proceedings of Parliament, 19-47
- s. 18 parliamentary statutes and records, 19-47
- s. 19 proceedings in courts established by Parliament, 19-47
- s. 20 communications, 19-48
- s. 21 continuation of existing constitutional provisions, 19-48
- s. 22 rights and privileges preserved, 19-48
- s. 23 language of instruction, 19-48
- s. 24 enforcement of rights, 19-49
  - administration of justice into disrepute, 19-49
  - application to court for remedy, 19-50
  - exclusion of evidence, 19-55
- s. 25 Aboriginal rights and freedoms, 19-58.3
- s. 26 other rights and freedoms, 19-58.3
- s. 27 multicultural heritage, 19-58.3
- s. 28 rights guaranteed equally to both sexes, 19-58.4
- s. 29 rights respecting certain schools preserved, 19-58.4
- s. 30 application to Territories, 19-59
- s. 31 legislative powers not extended, 19-59
- s. 32 application of *Charter*, 19-59
- s. 33 exception where express declaration, 19-61
- s. 34 citation, 19-61
- s. 35 rights of aboriginal peoples of Canada, 19-61
- s. 52 constitution is supreme law of Canada, 19-63

### *CHARTER OF RIGHTS AND FREEDOMS*

#### annotations to, *see* *CHARTER (ANNOTATIONS TO)*

- cases, 17-14.3
- contents, 19-1
- court of competent jurisdiction for, 3-38
- freedom of association, 19-13
- principles upon which it is founded, 19-4.01
- text reproduced, 19-4.01 *et seq.*

### CHIEF JUSTICE

- absence/incapacity, 3-20
- defined, 3-7
- rank/precedence, 3-20

## INDEX

- CHIEF JUSTICE *continued*  
transfer/transmission of interest, 4-77
- CIVILIAN WAR-RELATED BENEFITS ACT  
APPEALS, 11-21
- CLEAR DAYS, B-20
- COLLATERAL MATTERS, 3-38.4
- COLLECTIONS, 4-221
- COMMENCEMENT OF APPEAL  
*see* INSTITUTION OF PROCEEDINGS
- COMMERCIAL PRACTICES, 17-15
- COMMISSION EVIDENCE, 4-546, 4-556
- COMPENSATION  
inspection of property, 4-329
- CONDUCT MONEY  
*see* WITNESS FEES AND EXPENSES
- CONFERENCE CALLS, HEARINGS BY, *see also* TELECONFERENCE/VIDEO-CONFERENCE, 4-35, D-5
- CONFIDENTIALITY  
*see also* PRIVILEGE  
documents, 4-351  
journalist confidential source privilege, 4-370  
order, 4-52  
s. 241 *ITA*/s. 295 *ETA*, 4-357
- CONSENT  
amendments to pleadings, 4-264  
examinations out of court (videotaping), 4-541  
examine outside Canada (before trial), 4-556  
extension of time, 4-111  
hearings by teleconference/videoconference, 4-33  
Informal Procedure  
adjournment, 3-99  
hearing date, delay, 3-97  
reply by MNR, time extension, 3-95  
*ITA* appeals, oral discovery, 3-69  
late filing of reply, 4-111  
pleadings subsequent to answer, 4-109  
remedying default after motion, 4-44  
return of exhibits, 4-588  
service *ex juris*, 4-108  
special case, application for, 4-281  
taking evidence before hearing, 4-554  
use of documents at hearing, 4-442  
withdrawal of admission, 4-579
- CONSENT JUDGMENTS  
authority of counsel, 4-852  
costs, 4-852  
*CPP* appeals, 7-23  
*EIA* appeals, 8-54  
forms  
TCC (General Procedure), 20-4.2  
TCC (Informal Procedure), 20-4.1  
generally, 4-849  
limits on Minister, 4-852  
overview, 20-1  
precedential value, 4-854
- CONSOLIDATED REVENUE FUND  
costs against Crown, 3-63  
fees payable to Registry, 3-73
- CONSOLIDATION  
*CPP* appeals, 7-21  
*EIA* appeals, 8-52  
General Procedure, 4-66
- CONSTITUTIONAL QUESTIONS, 3-140.01  
court of competent jurisdiction—constitutional grounds, 3-38.1  
GST not unconstitutional, 3-143, 6-1  
income tax not unconstitutional, 3-141  
notice of, 3-140.01, 4-289
- CONTEMPT OF COURT  
cases, 3-53, 4-871  
disclosure, *in camera* hearings, 4-585  
rule 172.4, 4-869
- CONTRACT OF SERVICE OR CONTRACT FOR SERVICES, 8-19  
civil law, 8-19  
common law, 8-22
- CONTRACTOR  
dependent contractor, 8-28.1  
employee vs. independent contractor, 8-44



## INDEX

- CONTRACTOR *continued*  
burden of proof, director's liability, 4-65  
evidence in tax appeals, 17-30, 17-80.6
- CORPORATE VEIL, 17-18
- CORPORATION  
affidavit of documents, 4-894  
articles of incorporation, 17-12.2  
cases, 16-43  
dissolved, 4-260  
evidence in tax appeals (cases), intention, 17-80.5  
examination for discovery, 4-457  
interest (instalments), 16-56  
*Interpretation Act* (annotations), B-14.1  
representation by counsel, 4-91
- CORPORATIONS INFORMATION ACT*  
FILINGS, 17-18.07
- CORROBORATION, 17-18.07, 17-26.1
- COSTS  
ability to pay, 4-794  
advance/interim, 4-723  
against Crown  
paid out of which fund, 3-63  
to or against, 4-735  
allocation of/persons required to pay, 4-722  
amendment of pleading, 4-785  
amounts in issue, 4-737  
any proceeding, 4-724  
application for directions, 4-782  
cases, 4-722 *et seq.*  
conduct of party, 4-751  
directions to taxing officer, 4-780  
disbursements, 4-802 *et seq.*, *see also*  
TAXATION OF COSTS  
discontinuance, on, 4-784  
discretion to award or refuse, 4-771  
examination of non-party, 4-509  
examination out of court  
improper conduct, 4-539  
interpreter's fees, 4-530  
outside Canada, transcript, 4-530  
reporter's fees, 4-530  
expert fees justified, 4-760  
extension of time, 4-785  
factors considered, 4-735  
failure to elect I.P., 4-785  
fixed award, 4-767  
follow the event if sought, 4-725  
general principles, 4-718.1 *et seq.*  
GST appeals, 3-126, 3-128, 6-37 *et seq.*  
improper/negligent step, 4-759  
Informal Procedure, 3-106, 3-109, 5-10 *et seq.*  
inherent jurisdiction to award, 4-727  
interim/advance, 4-723  
interlocutory motions, 4-796  
issues, amounts/importance of, 4-737, 4-740  
liability of counsel, 4-787  
lump sum award, 4-767  
motions, on, 4-307, 4-734  
Ontario's rule application, 4-766  
percentage of taxed costs, 4-772  
principled approach to, 4-728, 4-732  
prior to notice of appeal, 4-728  
proving a document, 4-785  
proving a fact, 4-785  
refusal to admit, 4-758  
result of proceeding, 4-735  
security for, *see* SECURITY FOR COSTS  
set off of costs, 4-785  
settlement offers, and, 4-742.1, 4-763, 4-766  
timing requirement rule, 4-763  
settlement, on, 4-763, 4-784  
solicitor-client, 4-773  
special provisions, 4-785  
substantial indemnity, 4-767  
tariff and discretion to move beyond, 4-730, 4-874  
tariff of fees, 4-918 *et seq.*  
taxation of, *see* TAXATION OF COSTS  
thrown away, 4-772  
vexatious proceedings, in, 4-791, 6-40.1  
volume of work, 4-750
- COUNSEL  
*see also* REPRESENTATION BY COUNSEL  
accounting records (privilege), 4-400.1  
"act in person", self-represented, 4-79  
affidavit of, 4-310  
affidavit of documents, and, 4-336.1  
communicating with witnesses, 4-691  
conflict, 4-91  
counsel fees (taxation of costs), 4-822  
defined, 4-27  
examination for discovery, effect of  
answering, 4-505  
gowning, D-3

## INDEX

### COUNSEL *continued*

lien, 4-96  
officer of court, as, 3-65  
of record, 4-91  
removal of, 4-91, 4-97, 4-98  
representation by, 4-81  
responsibilities of at hearing, 4-661  
self-represented, 4-79  
status hearing, 4-561

### COUNSEL OF RECORD

change of representation, 4-97  
defined, 4-28  
removal of, 4-91 *et seq.*

### COURT

books and records, 4-873  
fees and expenses, 4-874  
office hours, 4-48.1  
place of sittings, D-6  
practice notes, *see* PRACTICE NOTES  
seal, 4-874

### COURT DOCUMENTS

access to, 4-49  
filing of, by mail/fax, 4-56  
format, 4-48.1  
notice to be in writing, 4-56  
photocopies, 4-49

### COVID-19 JUDICIAL SITTINGS/PROCEEDURES, D-39, D-52, D-59, D-60, D-62, D-71, D-72

### CPP APPEALS

*see* CANADA PENSION PLAN APPEALS

### CREDIBILITY, CORROBORATION AND RELIABILITY, 17-18.07, 17-26.1

### CROSS-EXAMINATION

adverse party called as witness, 4-714  
affidavit of documents, incomplete, 4-437  
*Browne v. Dunne*, 17-27  
cases, 17-26.6  
CEA provisions, A-29, A-36  
documents made by others not in evidence, 17-28.02  
expert witness, 4-700  
failure to, 17-28.03

motions, affidavit, 4-320

no questions on veracity of other witnesses, 17-28.03

oral statements, A-29 *et seq.*

previous statements, A-29 *et seq.*

rebuttal evidence, 17-28.04

unproven facts, 17-28.04

witnesses, 4-688

### CROWN

affidavit of documents, 4-894  
costs awarded against, 3-63, 4-718.1  
costs awarded to, 4-718.1  
examination for discovery, 4-458  
notice of appeal, service on, 4-64  
reciprocal tax agreements and immunity, 3-52  
representation of, 4-88

### CULTURAL PROPERTY EXPORT AND IMPORT ACT APPEALS

appeals to TCC, 11.1-8  
contents of application, 11.1-10.3  
determination relating to income tax matters, 11.1-5  
extension of time for appeal, 11.1-10.2  
fair market value, 11.1-8  
how application made, 11.1-10.3  
income tax certificate, 11.1-7  
overview, 11.1-1  
remuneration, 11.1-4  
Review Board, 11.1-3  
transitional provisions, 11.1-11

### CUSTOMS ACT PART V.1 APPEALS

appeal to TCC, 9-6, 9-9 *et seq.*  
application, 9-12  
assessments, 9-4.6  
costs, 9-16  
discontinuance, 9-15  
electronic filing, 9-14  
expert witnesses, 9-15  
extensions of time, 9-7  
filing a notice of appeal, 9-12  
filing date, 9-14  
filing of other documents, 9-12  
judgments on admissions, 9-23  
objections, 9-4.7  
procedural guide, 9-3  
references, 9-10  
subpoena, 9-23

## INDEX

- CUSTOMS ACT* PART V.1 APPEALS *continued*
- TCC Rules respecting, 9-11 *et seq.*  
forms, 9-27 *et seq.*
- DAMAGES, 4-223
- DE NOVO* APPEALS  
*see* FEDERAL COURT TRIAL DIVISION
- DEATH  
appellant, effect, 4-77, 4-258  
evidence before hearings, considerations, 4-554  
partner/proprietor, of, 16-4
- DEBATES, 17-28.04.2, 18-68.6
- DECLARATORY RELIEF, 4-224
- DEEMING PROVISIONS, 18-24
- DEFAULT  
*see* NON-COMPLIANCE WITH RULES
- DEFAULT JUDGMENT  
application for, 4-293  
cases, 4-293 *et seq.*  
failure to appear, 4-671
- DEFINITION SECTIONS, 18-27
- DEFINITIONS  
*CPP* appeals, 7-15  
*EIA* appeals, 8-46.1  
General Procedure rules, 4-9 *et seq.*  
GST appeals (I.P.), 6-32.4  
Informal Procedure rules, 5-4.6  
*TCCA*, 3-17
- DELAY, JUDGMENT FOR, 4-296
- DEMAND FOR PARTICULARS, 4-173
- DEPONENTS  
illiterate/blind, 4-57  
in need of interpreter, 4-57  
personal knowledge, 4-57
- DEPUTY JUDGES, 3-21
- DETERMINATION OF QUESTION, 3-133
- DICTIONARY DEFINITIONS, 18-76
- DIRECTIONS  
*see also* MOTION FOR DIRECTIONS  
costs, 4-780  
examinations out of court (improper conduct), 4-539  
forms  
attendance of witness in custody, 4-912  
inspection, 4-329  
judgment debtor examination, 4-868  
liability of counsel for costs, 4-787  
taxing officer, to, 4-718.1, 4-780  
time computations, 4-45  
time extension/abridgement, 4-46
- DIRECTORS  
capacity to appeal, 4-259  
due diligence defence, 16-60, 17-28.2.1  
evidence, 17-28.04.2  
underlying assessment, 4-259
- DISABILITY, PARTY UNDER  
affidavit, 4-57  
examination for discovery, 4-453, 4-513  
representation by counsel, 4-78
- DISBURSEMENTS, 4-802 *et seq.*  
*see also* TAXATION OF COSTS
- DISCONTINUANCE  
costs, 4-784  
GST appeals, 6-36  
Informal Procedure, 5-10  
*ITA* s. 169(3), 3-62  
*TCCA*, 3-62
- DISCOVERY  
*see also* DISCOVERY OF DOCUMENTS;  
EXAMINATION FOR DISCOVERY  
*CPP* appeals, 7-25  
*EIA* appeals, 8-55  
*TCCA* provision, 3-69
- DISCOVERY OF DOCUMENTS  
affidavit incomplete, 4-437  
affidavit of documents, *see* LIST OF DOCUMENTS

## INDEX

### DISCOVERY OF DOCUMENTS *continued*

application to the court, 4-339

cases

- confidentiality, 4-357, 4-383
- disclosure contrary to domestic law, 4-364
- disclosure contrary to foreign law, 4-365
- electronic documents, 4-348
- inadvertent disclosure of documents, 4-415
- informant's privilege, 4-366
- investigation privilege, 4-369
- litigation privilege, 4-370
- possession, control, or power, 4-350
- privilege claimed, 4-351
- privilege for accounting records of lawyer, 4-400.1
- relevance, 4-342
- solicitor's obligation, 4-350
- solicitor-client privilege, 4-387 *et seq.*
- waiver of privilege, 4-409
- without prejudice correspondence, 4-379

corporate documents, 4-420

description of documents, 4-421

disclosure/production not admission, 4-446

document in possession of non-party, 4-431

improperly claimed privilege, 4-437

inspection, 4-430

interpretation, 4-330

list of documents, *see* LIST OF DOCUMENTS

non-compliance, effect of, 4-446

notice to inspect, 4-332, 4-890

notice to produce, 4-332

privileged documents, describing, 4-423

use of documents at hearing, 4-442

### DISCRETIONARY DECISIONS, 4-225

### DISMISS APPEAL

condition precedent not met, 4-251

failure to appear, 4-671

lack of jurisdiction, 4-202

lack of legal capacity, 4-255

### DISMISSAL FOR DELAY, 4-296

### DISSOLVED CORPORATION, 4-260

### DOCUMENTS

*see also* COURT DOCUMENTS

corporate, 4-420

### discovery, *see* DISCOVERY OF DOCUMENTS

joint book of, 4-686

list, *see* LIST OF

### DOCUMENTS

notice to produce, 4-332, A-46

privilege, *see* PRIVILEGE

relevance, 4-342 *et seq.*

### DOUBLE TAXATION, 18-32

### DUE DILIGENCE

*see* DIRECTORS, due diligence defence; RETURNS, ASSESSMENTS, PAYMENTS AND APPEALS, s. 162 due diligence defence; PENALTIES

### EIA APPEALS

*see* EMPLOYMENT INSURANCE ACT APPEALS

### EJUSDEM GENERIS, 18-60.1

### ELECTIONS

GST appeals (have I.P. apply), 6-40.1, 6-47

Informal Procedure

have I.P. apply, 5-12, 5-19

limit amounts in issue, 5-13, 5-20, 5-21

jurisdiction, lack of, 4-225

### ELECTRONIC DOCUMENTS, 4-348, 17-30

### EMPLOYEE VS. INDEPENDENT

CONTRACTOR; *see* INDEPENDENT CONTRACTOR VS. EMPLOYEE

### EMPLOYMENT INSURANCE ACT APPEALS

administration, 8-28.3

appeal to TCC, 8-9 *et seq.*, 8-28.3

authority to decide questions, 8-28.3

contract of service or contract for services, 8-19

decision final, 8-28.4

extension of time, 8-11

jurisdiction, 8-10

nature of insurable employment appeal, 8-12

arm's length dealing under 5(3)(b),

8-15

contract of service under 5(1)(a), 8-12

## INDEX

### *EMPLOYMENT INSURANCE ACT AP- PEALS continued*

- control more than 40% voting shares under 5(2)(b), 8-14
- no costs unless abuse of process, 8-28.4
- reasons for decision, 8-28.2
- application to set aside, 8-46.1
- burden of proof, 4-650, 8-18
- consent judgments, 8-39
- consolidation of appeals, 8-37
- consolidation of interventions, 8-37
- contempt of court, 8-46
- costs in vexatious proceedings, 8-48
- definitions, 8-29
- dependent contractor, 8-28.1
- discovery, 8-41
- disposition of appeals, 8-39
- electronic filing, 8-32
- evidence, 8-45
- extension of time, 8-11, 8-33
- filing a notice of appeal, 8-30
- filing date, 8-32
- filing of other documents, 8-31
- forms, 8-49 *et seq.*
- general, 8-46.1
- hearing, 8-43
- informal procedure applies in Part, 8-8
- insurable employment category, regulations
  - expanding, 8-28.2
- intervention, 8-35, 8-37, 8-51
- non-compliance with rules, 8-46.1
- notice of appeal, 8-30, 8-49
- overview, 8-1
- overview of procedure (chart), 8-3 *et seq.*
- placement agencies, 8-28.2
- preparation for appeal, 8-34
- reply, 8-37
- service of documents, 8-46
- subpoena, 8-44
- TCC rules, 8-29 *et seq.*
- time, calculation of, 8-46.1
- where no rules, 8-46.1

### ENFORCEMENT OF JUDGMENTS, 4-867

### ENTRY

- property, inspection, time, 4-329

### EQUITY, 4-226

### ESTATES, 4-262

### ESTIMATE OF TAX, 16-4

### ESTOPPEL

- abuse of process, 17-37
- advance rulings, 17-35
- court decisions, orders and records, 17-24
- criminal charges, convictions or acquittals,
  - 17-37, 17-43
- generally, 17-30
- interlocutory decisions, 17-44.1
- interpretation bulletins/guides/forms, 17-35
- issue, 17-37
- previous assessments, 17-36.02
- relitigation, 17-37
- representation against Crown, by, 17-30.2
- representation against taxpayer, by, 17-36.1
- res judicata*, 17-37
- settlements, 17-44.2

### EVIDENCE

- cases, *see* EVIDENCE IN TAX APPEALS (CASES)

### *CEA, see CANADA EVIDENCE ACT* (ANNOTATIONS TO)

- Charter* breach, 4-620

- CPP* appeals, 7-26.1

- EIA* appeals, 8-58

- hearing, at, 4-684 *et seq.*

- Informal Procedure, 3-59

- motions, 4-309 *et seq.*

- rebuttal, 4-655, 17-104.1, A-32

- reply, 4-655

- taking, before hearing, 4-554 *et seq.*

### EVIDENCE IN TAX APPEALS

- (CASES) *see also under* PLEADINGS

- accounting, 17-12.10, 17-62

- acting in concert, 17-12

- adducing or putting facts before Court, 4-654

- administrative policy, 17-6.1

- admissibility, 17-6.1

- admissions, 17-6.4

- admitted or agreed facts, 17-6.7

- adventure in nature of trade, 17-6.9

- adverse inference, 17-6.9

- affidavit evidence, 17-6.9

- agency, 17-6.10

- agency, Crown, 17-8.1

## INDEX

### EVIDENCE IN TAX APPEALS

(CASES) *continued*

agreed statement of facts, 17-8.2

agreements, 17-8.2

agreements, oral, 17-10

arm's length, 17-12

articles of incorporation, 17-12.2

*audi alteram partem*, 17-12.3

audit methodology, 17-12.3

authentication of documents, 17-12.3

backdating documents, 17-12.4

bad debts, 17-12.4

bank records, 17-12.4.1

beneficial owner, 17-12.5

benefits, 17-12.6

best evidence rule, 17-12.7

*bona fide*, 17-12.9

bookkeeping entries, 17-12.10

burden of proof, 17-14

business judgment, 17-14

business records, 17-14.1

Canada Revenue Agency (CRA) records, 17-14.2

cash, 17-14.5

character evidence, 17-14.5

charitable donations, 17-14.5

circumstantial evidence, 17-14.5

commercial practices/commercial realities, 17-15

computer records of CRA, 17-16

contracts, 17-16

control of corporation, 17-18.05

corporate objects, 17-16

corporate records, 17-17

corporate responsibility attribution rules, 17-18

corporate veil, 17-18

*Corporations Information Act* filings, 17-18.07

corroboration, 17-18.07, 17-26.1

course of conduct, 17-18.08

court considers what actually done, 17-19

court decisions, orders and records, 17-24

credibility, corroboration, and reliability, 17-26.1

criminal charges, convictions or acquittals,  
17-37, 17-43

cross-examination and re-examination, 17-26.6,  
17-27

*Browne v. Dunne*, 17-27

effect of failure to, 17-28.03

rebuttal evidence, 17-28.04

debates in legislature, 17-28.04.2

departmental practices, 17-28.04.2

directors, 17-28.04.2

challenge corporation's assessment, 17-28.2.1

due diligence defence, 17-28.2.1

disability tax credit certificate, 17-28.2.9

dividends, 17-28.2.9

documents

generally, 17-28.2.10

in possession, 17-28.2.10

joint book of, 4-686

or credible oral evidence, 17-28.2.10

prepared *ex post facto*, 17-28.2.10

domestic law, 17-29

donations, 17-76.7

due diligence, 17-29

economic realities, 17-30

elections, 17-30

electronic documents, 17-30

employee or independent contractor, 17-30

estoppel, *see* ESTOPPEL

*Excise Tax Act*

s. 334(1) sending by mail, 17-102

expenses

business versus personal, 17-48

general, 17-45

invoices, records, receipts, and vouchers, 17-49

expert evidence

admissibility of four categories of witnesses,  
17-52

admissibility/burden, 17-51

admissibility/ultimate issue, 17-54.05

admissibility/weight of expert evidence, 17-52

bias, 17-54.07

contents of report, 17-55

cross-examination, 17-57

disqualification, 17-58

fees justified, 4-760

function of expert witness, 17-58.1

immunity from civil suit, 17-58.2

non-expert opinion evidence, 17-58.2

production of documents when testifying,  
17-58.4

qualifications, 17-60

service of affidavit, 17-61

subjects of expert evidence

accounting, 17-62

appraisal, 17-65

domestic law, 17-69

economics/profitability, 17-71

foreign accrual property income (FAPI),  
17-71

foreign law, 17-72

## INDEX

### EVIDENCE IN TAX APPEALS

#### (CASES) *continued*

- general, 17-74.1
- handwriting, 17-74.1
- hedging, 17-71
- highest and best use, 17-74.2
- industry practice, 17-74.2
- intention, 17-74.2
- international law, 17-74.2.1
- legislative and social facts, 17-74.2.1
- meaning of words, 17-74.2.2
- rate of return, 17-71
- religion, 17-74.2.3
- reasonable expectation of profit (REOP), 17-71
- scientific research, 17-74.2.3
- surveys, 17-74.2.4
- tax treaties, 17-74.2.4
- transfer pricing, 17-74.2.4
- valuation, 17-68
  - use of hindsight, 17-68
- export, 17-74.2.4
- Facebook, 17-74.2.5
- failure of subpoenaed witness to testify, 17-74.6
- failure to call witness or lead evidence, 17-74.2.5
- fair market value, 17-74.6
- financial statements, 17-76
- foreign judgments, 17-76.1
- foreign law, 17-76.1
- fraud, 17-76.1
- GAAR policy, 17-76.7
- gifts, 17-76.7
- handwriting, 17-76.12
- hearsay, 17-76.12
- identity theft, 17-80.1
- Income Tax Act*
  - s. 244, 17-102.01
  - s. 244(5), 17-102.01
  - s. 244(6.1), 17-102.03
  - s. 244(7), 17-102.03
  - s. 244(9), 17-102.04
  - s. 244(10), 17-102.2
  - s. 244(12), 17-102.4.1
  - s. 244(13), 17-102.5
  - s. 244(14), 17-102.6
  - s. 244(14.1), 17-102.7
  - s. 244(15), 17-102.7
  - s. 244(20), 17-102.8
- incomplete transactions, 17-80.1
- intention, 17-80.2
- adventure in nature of trade, 17-80.2
- capital gains deduction, 17-80.4
- carry on business for profit, 17-80.4
- corporation or group, 17-80.5
- employee vs. independent contractor, 17-80.6
- form and legal requirements vs. intention, 17-80.6
- motive and main reasons, 17-80.8
- new housing rebate, 17-80.7
- personal service business, 17-80.8
- primary and secondary, 17-80.9
- proof of, 17-83
- relevant time, 17-84.2
- small business deductions, 17-84.2
- tax savings, 17-84.2
- taxpayer's statements of, 17-84.3
- Internet, 17-84.3
- interpretation bulletins, *etc.*, 17-28.04.2
- invoices, 17-84.4
- joint ownership, 17-84.4
- joint venture, 17-84.5
- judicial admissions, 17-84.5
- judicial findings, 17-84.5
- judicial notice, 17-84.5
- legislation, 17-86.04
- legislative facts/ social facts, 17-85
- legitimate expectations, 17-86.04
- loans, 17-86.04
- mandate, 17-86.05
- Minister subpoenaing appellant, 17-86.05
- minutes or resolutions, 17-86.05
- mistake of fact, 17-86.05
- mistake of law, 17-86.05
- motive, 17-86.06
- no evidence without leave, 4-201
- non est factum*, 17-86.06
- notice, 17-86.06
- notice of assessment, proof of electronic delivery, 17-86.07, 17-102.03
- notice of reassessment, electronic notice date, 17-102.7
- oath helping, 17-86.07
- opinion evidence from non-experts, 17-86.07
- oral history, 17-86.1
- other taxpayers' activities, records and treatment, 17-86.1
- ownership, 17-88.1
- parliamentary privilege, 17-88.3
- parol or extrinsic evidence, 17-88.3
- partnership, 17-92

## INDEX

### EVIDENCE IN TAX APPEALS

(CASES) *continued*

past recollection recorded, 17-94.5  
photographs, 17-94.5  
pleadings, 17-95  
presumptions of evidence, 17-95  
*prima facie* evidence, 17-99  
primarily, 17-99  
prior consistent statements, 17-99  
prior convictions, 17-100  
prior inconsistent statements, 17-100  
prior tax filings, 17-100  
privilege, 17-101  
    statements made in court proceedings,  
    17-102  
procedure and evidence, 17-102 *et seq.*  
profit, 17-102.9  
provincial law, 17-102.9, 17-103  
purpose, 17-103  
reasonableness, 17-104  
rebuttal evidence, 17-104.4  
recent fabrication, 17-104.4  
recharacterization, 17-104.4  
reciprocity of tax treatment, 17-104.4  
reconstructed notices of assessment, 17-104.5  
rectification orders, 17-105  
refreshing memory of witness, 17-106.2  
relevance, 17-106.2  
rescission, 17-106.3  
*res judicata*, 17-106.3, 17-106.6  
residence, 17-106.4  
retroactive tax planning, 17-106.6  
returns, 17-106.6  
sale, 17-106.7  
scientific research, 17-106.7  
secondary intention, 17-106.11  
sending (and receipt) of notice of assessment,  
    17-106.11  
series of transactions/events, 17-106.11  
set-offs, 17-106.13  
settlements, 17-106.13  
sham, 17-107  
shares, 17-108.6  
similar fact evidence, 17-108.6  
source deductions, 17-108.8  
spoliation, 17-109  
standard of proof, 17-110  
*stare decisis*, 17-110  
Statistics Canada, 17-110  
*Statute of Frauds*, 17-110.1

statutory provisions, 17-102 *et seq.*  
substance versus form, 17-110.1  
substantially/substantially all, 17-111  
summaries, 17-111  
support payments, 17-112.1  
T401 reports, 17-14.2  
tax accrual working papers, 17-112.1  
tax planning/tax oriented transactions/tax saving  
    intention, 17-112.2  
transfers, 17-112.4.2  
trusts, 17-112.4.2  
video, 17-114  
wilful blindness, 17-114  
window dressing, 17-117  
witnesses, 17-119  
working papers, 17-121

### EX PARTE MOTIONS, 4-302

### EXAMINATION BEFORE HEARING, 4-554 *et seq.*

### EXAMINATION FOR DISCOVERY

admission, withdrawal of, 4-518  
amounts less than \$50,000, 3-69  
assignor/assignee, 4-453  
bankrupt, 4-453  
before delivering reply, 4-462  
before seeking particulars, 4-462  
corporation, 4-457  
counsel answering, effect of, 4-505  
cross-examination, 4-496  
Crown, 4-457, 4-529  
disability, party under legal, 4-453, 4-461, 4-513  
duty to be informed, 4-501  
experts, 4-502.2  
follow-up questions, 4-496.1  
form of, 4-453  
further examination with leave, 4-454, 4-360  
GAAR appeal scope, 4-469  
general principles, 4-469  
guiding principles, 4-464  
impeachment, 4-519  
implied undertaking rule, 4-450, 4-522  
information subsequently obtained, 4-506  
knowledgeable officer, director, servant, em-  
    ployer, 4-501  
multiple examinations, 4-453  
non-parties, 4-509  
objections to questions, 4-462, 4-489



## INDEX

### EXAMINATION FOR DISCOVERY *continued*

- order of examining, 4-461
- persons with knowledge, 4-503
- privilege (statements on discovery), 4-450
- proper questions, 4-489
- proportionality in, 4-497
- purposes, 4-450
- questions about documents, 4-474
- questions about documents in a GAAR appeal, 4-482
- questions about editing/redacting documents, 4-484
- questions about legal positions/conclusions, 4-485
- questions about mental process of Minister, 4-487
- questions about witnesses and evidence, 4-487
- questions calling for opinions, 4-487
- questions, follow-up to oral examination can be in writing, 4-450
- questions raising claims of privilege, 4-484
- questions taken under advisement, 4-497
- refusal to answer, effect of, 4-504
- relevant to any matter, 4-470
- relevant to pleadings, 4-470
- scope of examination, 4-462 *et seq.*
- third party information, 4-494
- undertakings, 4-499
- use of, at hearing, 4-515, D-12
  - person unable to attend, 4-521
- when held, 4-461
- who may be examined, 4-453
- who may be present, 4-451
- written interrogatories, 4-549 *et seq.*, 4-903, 4-904

### EXAMINATIONS OUT OF COURT

- application of rules, 4-530
- documents, 4-533
- improper conduct of examination, 4-539
- interpreter, 4-530
- mode of examination, 4-530
- notice of time and place, 4-533
- notice to attend, 4-532, 4-896
- oath/affidavit, 4-530
- objections and rulings, 4-536
- official languages, 4-530
- outside Canada, 4-546, 4-898 *et seq.*
- re-examination, 4-535

- reporter, 4-530
- sanctions for default or misconduct, 4-541
- subpoena, 4-532, 4-897
- transcript, 4-530, 4-541, 4-545
- videotaping, 4-541

### EXCHEQUER COURT, 22-4 *et seq.*, 22-12 *et seq.*

### EXCISE ACT, 2001 APPEALS

*see also* GOODS AND SERVICES TAX

#### APPEALS

- appeal, 10-15 *et seq.*
- appellant's address for service of documents, 10-22.1
- assessments, 10-3
- binding effect, 10-11
- costs, 10-25
- discontinuance, 10-24
- electronic filing, 10-22.01
- expert witnesses, 10-23
- filing of notice of appeal, 10-21
- filing date, 10-22
- filing of other documents, 10-22
- notice, 10-12
- objections, 10-12
- penalties, 10-9
- procedural guide, 10-2.1
- references, 10-18
- refunds, 10-8.1
- TCC Rules respecting, 10-20
  - forms, 10-36 *et seq.*

### EXCISE TAX ACT

- Part IX, 3-9, 3-112, 3-115, 3-118, 3-126, 4-30, 5-4.7, 6-1, 6-2, 21-1
- s. 123, 3-10
- s. 133, 3-10
- s. 134, 3-10
- s. 152(1), 6-4.3
- s. 228, 6-4
- s. 238(1), 6-4
- s. 238(1)(a), 6-4
- s. 238(2), 6-4
- s. 238(4), 6-4
- s. 274(6), 6-4.2, 6-4.3
- s. 281.1, 21-11 to 21-14
- s. 295, 4-357
- s. 296(1)(a), 6-4.1
- s. 296(1)(b), 6-4.1

## INDEX

### *EXCISE TAX ACT continued*

s. 296(1)(c), 6-4.1  
s. 296(1)(d), 6-4.1  
s. 296(1)(e), 6-4.1  
s. 297(1), 6-4.1  
s. 297(2), 6-4.1  
s. 297(2.1), 6-4.1  
s. 298, 6-4.7  
s. 298(1)(a)-(f), 6-4.1  
s. 298(2), 6-4.1  
s. 300(1), 6-4.2  
s. 300(2), 6-4.2  
s. 301, 6-28  
s. 301(1), 4-29, 6-4.2  
s. 301(1.1), 6-41  
s. 301(3), 6-4.5  
s. 301(4), 3-117  
s. 301(5), 6-4.5  
s. 302, 3-64, 3-117, 6-30, 6-34  
s. 302(a), 6-4.5  
s. 302(b), 6-4.5  
s. 303, 6-26, 6-41  
s. 303(1), 6-4.3  
s. 303(3), 6-4.3  
s. 303(5), 6-4.3  
s. 303(6), 6-4.3  
s. 303(7), 6-4.3  
s. 304, 6-24, 6-41  
s. 304(1), 6-4.4  
s. 304(2), 6-4.4  
s. 304(4), 6-4.4  
s. 305, 6-42  
s. 305(1), 6-4.6  
s. 305(3), 6-4.6  
s. 305(5), 6-4.6  
s. 306, 3-68, 3-117, 6-4.5, 6-23, 6-30, 6-34  
s. 306(b), 6-4.5  
s. 307, 6-4.6, 6-31  
s. 308, 3-75, 3-116, 3-119, 6-4.6, 6-31, 6-34  
s. 308(1), 3-116, 6-31, 6-33  
s. 308(2), 6-32  
s. 309, 6-30, 20-2  
s. 310, 3-133, 3-124, 4-27, 4-66, 6-4.7, 6-30.1  
s. 310(1), 4-21  
s. 310(2), 4-21  
s. 311, 3-64, 3-134, 3-135, 3-136, 4-22, 4-23, 4-27, 4-66, 6-4.7, 15-2  
s. 311(1), 4-22  
s. 311(2), 3-69, 4-23

s. 311(3), 4-23, 4-24  
s. 311(5), 4-24  
s. 323, 4-621  
s. 323(4), 6-4.1  
s. 323(5), 6-4.1  
s. 324(2), 6-4.2  
s. 324(3), 6-4.2  
s. 325(1), 6-4.2  
s. 325(2), 6-4.2  
s. 327(4), 3-98, 3-99  
ss. 333-335, 16-107  
s. 335, 4-107  
s. 335(1), 4-320  
s. 335(2), 4-320  
s. 335(2.1), 17-102.3  
s. 335(3), 4-320  
s. 335(4), 4-320  
s. 335(5), 4-320, 17-102.02, 17-102.05  
s. 335(6), 4-320, 17-102.2  
s. 335(8), 17-102.3  
s. 335(10), 17-102.3, 17-102.7  
s. 335(11), 17-102.4

### EXHIBITS

references in affidavits, 4-57  
return of, 4-588

### EXPENSES, 17-45 *et seq.*

*see also* FEES AND EXPENSES; WITNESS  
FEES AND EXPENSES

### EXPERT EVIDENCE

foreign law, 17-72, *see also* FOREIGN  
AUTHORITIES, jurisprudence of other  
jurisdictions

### EXPERT WITNESS

different types of, 4-704, 17-52  
working with, 4-707

### EXPERTS

availability, 4-713  
cases, 17-52, *see also under* EVIDENCE IN TAX  
APPEALS (CASES)  
CEA provision (and annotations), A-8  
CPP appeals, 7-26.2  
code of conduct, 4-912, 4-925  
failure to comply, 4-710  
code of conduct certificate, 4-912  
evidence at hearing, 4-701

## INDEX

- EXPERTS *continued*
- examination for discovery, 4-462, 4-502.2
- fees and expenses
  - disbursement, as, 4-805
  - Informal Procedure, 5-10
  - tariff, 4-918
- GST appeals, 6-35
- Informal Procedure, 5-8
- limit of five, 4-711
  - leave to call more than, 4-711
- qualifications, 4-709
- report
  - contents of, 4-707
  - issue defined by pleadings/written agreement, 4-712
  - rebuttal, 4-713
  - surrebuttal, 4-714
  - time limit for services before hearing, 4-712
- witnesses with expertise, 4-704
  
- EXPLANATORY NOTES, 18-80
  
- EXPRESSIO UNIUS EST EXCLUSIO ALTERIUS*, 18-50
  
- EXTENSION OF TIME
  - cases, 16-88.8.2, 16-90.1
  - CPP appeals, 7-18
  - costs, 4-787
  - EIA appeals, 8-49
  - General Procedure, 4-46
  - GST appeals, 6-17 *et seq.*, 6-40.2, 6-53
  - Informal Procedure
    - instituting appeal, 5-14, 5-24
    - notice of objection, 5-13, 5-22
    - request for assessment, 5-13, 5-23
  
- EXTRINSIC EVIDENCE
  - estoppel, 17-88.3
  - interpretation of tax statutes, 18-68.5
  
- FABRICATION, RECENT, 17-104.2
  
- FAILURE TO APPEAR
  - General Procedure, 4-671
  - Informal Procedure, 3-100
  
- FAIR MARKET VALUE, 11.1-8, 18-140.1
  
- FAIRNESS, 4-226, 18-39
  
- objections to procedure, 4-654
  
- FAMILY LAW MATTERS, 4-228
  
- FAX
  - CPP appeals, 7-26.4
  - EIA appeals, 8-60
  - filing of documents, 4-56
  - service, 4-105
  - taxation of costs, and, 4-810
  
- FCA (APPEAL FROM G.P.) *see also* FEDERAL COURT OF APPEAL
  - appeal from G.P., 4-80
  - appeal from mid-trial ruling, 15-11
  - extensions of time, 15-17
  - final vs. interlocutory orders, 15-9, 15-11
  - what is subject to, 15-8
  
- FEDERAL COURT
  - see also* FEDERAL COURT OF APPEAL
  - history
    - years 1970-83, 22-15 *et seq.*
    - years 1983-90, 22-19 *et seq.*
  - judicial review, 14-4
  - overview, 14-1
  - recovery of debts and damages, 14-2
  
- FEDERAL COURT OF APPEAL
  - appeals based on procedural fairness, 15-13
  - appeals from decisions re charities, 15-19 *et seq.*
  - appeals from General Procedure, *see* FCA (APPEAL FROM G.P.)
  - appeals from Informal Procedure, 15-13
    - no appeal of, 15-14
  - appeals of mid-trial ruling, 15-11
  - appeals of s. 174 determination, 15-13
  - appeals to FCA, 15-7, 15-19
  - application to extend time to appeal, 15-17
  - cases, 16-104
  - costs/awards, 15-65, 15-66.3
  - dismissal for delay, 15-51
  - final or interlocutory judgments or orders, 15-9
  - fresh evidence on appeal, 15-51
  - general principles, 15-24
  - insufficiency of reasons, 15-55
  - interventions, 15-57
  - jurisdiction, 15-58
  - grounds of appeal for Informal Procedure judgments, 15-15

## INDEX

- FEDERAL COURT OF APPEAL *continued*  
mootness, 15-58  
no appeal from interlocutory rulings, 15-14  
pronouncement of judgment, 15-16  
raising matters not argued at trial, 15-59  
standard of review  
    admissibility of evidence, 15-25  
    bias, 15-25  
    Canadian International Trade Tribunal, 15-26  
    constitutional interpretation, 15-26  
    discretionary decisions, 15-26  
        amendments to pleadings, 15-26  
        cost of awards, 15-30  
        striking out pleadings, 15-26  
    expert testimony, 15-31  
    findings of fact/credibility, 15-32  
    GAAR, 15-37  
    judicial review, 15-38  
    jurisdiction, 15-39  
    legislative and social facts, 15-40  
    mixed fact and law, 15-40  
    pleadings, 15-45  
    procedural fairness, 15-46  
    questions of law, 15-47  
*stare decisis* — whether bound by previous decision, 15-66  
stay pending appeal, 15-65  
what is subject to appeal, 15-8  
whether Court of Appeal bound by previous decisions, 15-66
- FEES AND EXPENSES  
payable to Receiver General, 3-73  
photocopies, 4-874  
reporter's fees (examinations out of court), 4-530  
rules committee, 3-102  
sheriffs/bailiffs/commissioners, 4-814, 4-920  
tariff of fees, 4-918 *et seq.*  
witness, *see* WITNESS FEES AND EXPENSES
- FILING  
by deposit, mail or fax, 4-56, 4-59  
court documents, generally, 4-56, 4-59  
determination of question, 4-59  
fee, 4-59, 4-62  
notice of appeal, 4-59  
time for, *see* TIME
- FINAL vs. INTERLOCUTORY ORDERS, 15-11
- FINANCIAL ADMINISTRATION ACT, 4-230.1, 21-2 *et seq.*
- FINANCIAL STATEMENTS, 17-76
- FOREIGN AUTHORITIES  
jurisprudence of other jurisdictions, 18-102.2.2,  
    *see also* EXPERT EVIDENCE, foreign law
- FOREIGN LAW  
experts evidence of, 17-72, 17-76.1  
proving, 17-76.1
- FORMS  
*CPP* appeals, 7-27 *et seq.*  
*EIA* appeals, 8-64 *et seq.*  
General Procedure, 4-876 *et seq.*  
GST appeals, 6-46 *et seq.*  
Informal Procedure, 5-16.1 *et seq.*
- FOUNDATIONS  
*see* CHARITIES
- FRAUD  
allegations of, 4-230.1  
burden of proof, 4-627  
evidence of, 17-76.1  
judgments, effect, 4-861  
reply, special rules, 4-164
- FRESH STEP, 4-37
- FRIVOLOUS AND VEXATIOUS, 4-181
- FUNCTUS OFFICIO, 4-845
- GARNISHMENT, 4-867
- GENERAL ANTI-AVOIDANCE RULE (GAAR)  
burden of proof, 4-627  
*Charter* (annotations to), 19-44.3  
evidence in tax appeals, 17-76.7  
examination for discovery, appeals  
    questions about documents, 4-482  
    scope, 4-469  
federal court of appeal, standard of review, 15-37  
interpretation of tax statutes, 18-99  
pleadings, 4-164  
reply to pleading, 4-164

## INDEX

### GENERAL PROCEDURE

appeals to FCA, 3-72  
costs to Crown, 3-71  
discovery, 3-69  
fees paid to Receiver General, 3-73  
judgment to be mailed, 3-71  
order by Court to apply, 3-76, 3-78, 3-118, 3-121  
originating document, 3-67  
proceeding instituted, 3-67  
right to appear, 3-65  
rules, *see* GENERAL PROCEDURE RULES  
*TCCA* provision, 3-63 *et seq.*  
time to reply, 3-125

### GENERAL PROCEDURE RULES

absence of opposite party, 4-47  
administration, 4-873 *et seq.*  
admissions, 4-575 *et seq.*  
affidavits, 4-57  
answers, 4-551  
application, 4-30  
attacking irregularity, 4-37  
    and fresh steps, 4-37  
case management, 4-565  
computation of time, 4-45  
confidentiality order, 4-52  
consolidation of proceedings or other order, 4-66  
contempt of court, 4-869  
costs, 4-718.1 *et seq.*  
court documents, 4-48.1 *et seq.*  
default judgment, 4-293 *et seq.*  
definitions, 4-25 *et seq.*  
discovery of documents, 4-330 *et seq.*  
discretion of presiding judge, 4-70  
dispensing with compliance, interests of justice, 4-42  
effect of refusal, 4-504  
examination for discovery, 4-448 *et seq.*  
examinations out of court, 4-530 *et seq.*  
examinations outside Canada, 4-546  
failure to answer, 4-552  
filing fee, 4-62  
filing of documents, 4-56  
filing of transcript, 4-545  
filing questions and answers, 4-554  
forms, 4-33, 4-876 *et seq.*  
generally, 4-1 *et seq.*  
hearing (procedure), 4-585 *et seq.*  
hearings by teleconference/videoconference, 4-33

information subsequently obtained, 4-506  
improper conduct of written examination, 4-553  
inspection of property, 4-329  
institution of proceedings, 4-59 *et seq.*  
interests of justice, 4-42  
    dispensing with compliance, 4-42  
    *in forma pauperis* appeals, 4-44  
interpretation, 4-30 *et seq.*  
intervention, 4-71 *et seq.*  
joinder/consolidation, 4-64 *et seq.*  
judgments, 4-839 *et seq.*  
lead cases, 4-715  
leave to intervene, 4-71  
liberal construction, 4-31  
listing for hearing, 4-559  
motion for directions, 4-32  
motions, 4-298 *et seq.*  
non-compliance with rules, 4-36 *et seq.*  
notice to be in writing, 4-56  
notice to profession re registry hours, 4-61  
objections, 4-552  
pleadings, 4-109 *et seq.*  
practice not provided for, 4-32  
procedure at hearing, 4-585  
questions of law, 4-281 *et seq.*  
relief other than originally directed, 4-867  
remedying default, 4-44  
representation by counsel, 4-78 *et seq.*, *see also*  
    REPRESENTATION BY COUNSEL  
security for costs, 4-835  
    amount and form of, 4-837  
    application for, when to be made, 4-837  
    effect of direction, 4-838  
seizure, sale and garnishment, 4-867  
service, 4-103 *et seq.*  
solicitor-client privilege, 4-387  
    accounting records of a lawyer, 4-400.1  
    commission of crime fraud exception, 4-401  
    facts still discoverable, 4-401  
    legal advice by Crown counsel, 4-402  
    onus, 4-404  
    third party communications, 4-405  
statement of agreed facts, 4-698  
stay of proceedings, 4-68  
striking out pleading or other document, 4-181  
summary judgment, 4-854.1  
taking evidence before hearing, 4-554 *et seq.*  
taxation of costs, 4-718.1  
third party information, 4-16

## INDEX

GENERAL PROCEDURE RULES *continued*  
time, 4-45 *et seq.*  
time for filing appeal, 4-63  
transfer/transmission of interest, 4-77  
videotaping or recording of examination, 4-541  
waiver of privilege, 4-409  
“without prejudice” communications, 4-496  
written interrogatories, 4-549 *et seq.*

### GOODS AND SERVICES TAX

#### APPEALS

amount in dispute (interest accruing), 3-132  
amount in issue, election limiting  
    election, 6-40.2, 6-52  
    notice, 6-50  
    waiver, 6-52  
appeal to Tax Court, 6-23, 6-28 *et seq.*  
appellant’s address for service of documents,  
    6-34  
assessment, 6-9  
burden of proof, 4-652  
constitutionality of GST, 3-143, 6-1  
contempt of court, 6-44 *et seq.*  
costs  
    bill of costs, 6-38.01, 6-48  
    counsel fees, 6-38  
    generally, 6-36  
    review of costs, 6-40  
    TCCA provisions, 3-118, 3-126, 3-128, 3-129  
    witness fees, 6-38.01  
definitions, 6-32.4  
disbursements, 6-38  
discontinuance, 6-36, 6-47  
disposition of appeal, 6-30  
electronic filing, 6-34  
Excise Tax Act provisions, 6-4.8 *et seq.*  
expert witness, 6-35  
extension of time  
    Excise Tax Act provisions, 6-24 *et seq.*  
    institution of appeal, 6-41, 6-52  
    notice of objection, 6-53  
    request, 6-40.2, 6-53  
filing date, 6-34  
filing of other documents, 6-34  
forms, 6-46 *et seq.*  
G.P. to apply, 3-83  
General Procedure, 6-2  
I.P. rules, 6-32.4 *et seq.*  
inspection of court documents, 6-43  
institution of appeals, 6-29

jurisdiction of TCC, 6-1  
minimum amounts owed, 6-16  
minister not bound, 6-20  
notice of appeal, 6-30, 6-33, 6-35, 6-46  
notice of assessment, 6-21  
notice of objection, 6-21  
overview of procedure  
    G.P., 4-9 *et seq.*  
    I.P., 6-31 *et seq.*  
    preliminary, 6-4 *et seq.*  
period of assessment, 6-17  
procedural guide, 6-4 *et seq.*, 6-31 *et seq.*  
proof, 6-28 rebate  
    application for, 6-8.1  
    assessment, 6-16  
references, 6-30.1  
removal to G.P., 6-40.1  
reply, 6-35  
reporting period, 6-7  
return, 6-4.8, 6-5, 6-7  
subpoena, 6-42.1  
TCCA provisions, 3-81 *et seq.*  
time limits  
    hearing, 3-125  
    reply, 3-123, 3-125  
    vexatious proceedings, costs in, 6-40.1

### GOWNING, D-3

### GREENHOUSE GAS POLLUTION PRICING ACT, 2018, 11-31

### GROSS NEGLIGENCE

defined under s. 163(2), 16-62.10  
penalties  
    burden of proof, 4-641  
    pleading, other material facts, 4-156  
    willful blindness, 17-114  
reply, 4-150, 4-156

### GST APPEALS

*see* GOODS AND SERVICES TAX APPEALS

### GST/HST RELIEF PROVISIONS

cancellation or waiver-penalties, interest,  
    21-58.17  
taxpayer relief provisions, 21-58.17

### GUIDE TO PROCEDURE

*see* OVERVIEW OF PROCEDURE

## INDEX

### HEALTH

evidence before hearings, considerations, 4-554

### HEARING

absence of opposite party, in, 4-47

absence of witness, 4-671

adjournment, 4-663

argument, 4-660, 4-661

bifurcation, subsec. 171(2) *ITA*, 4-565,  
16-100.12

calling witness on subpoena, 4-683

compelling attendance, 4-676

*CPP* appeals, 7-26

*EIA* appeals, 8-57

evidence, 4-684 *et seq.*

exclusion of witnesses/troublemakers, 4-586

expert evidence, 4-700

experts, availability, 4-713

failure to appear, 4-671

how appeal set down for, 4-561

*in camera*, 3-57, 4-585, 4-588, 16-103

interpreters, 4-687

intervention by judge, 4-694

joint application for time/place, 4-905

language of trial/translation, 4-593

listing for, 4-559 *et seq.*

opening statement, 4-590

order of presentation, 4-594

place and date, 4-299, 4-559

procedure at, 4-585 *et seq.*

reopening, 4-668

setting aside judgment, 4-671

setting down appeal for hearing, 4-559

status, 4-561

teleconference/videoconference, by, 4-33

unless judge otherwise directs, 4-592

view by judge, 4-662

when judge seized with matter, 4-593

### HEARSAY

assumptions based on

burden of proof, 4-613

reply, 4-140

business records exception, A-52

cases, 17-76.12

no objection on grounds of, 4-462

### HIGHEST AND BEST USE, 17-74.2

### HISTORY OF APPEALS

years 1917-23, 22-1

years 1923-46, 22-4

years 1946-50, 22-6

years 1950-70, 22-12

years 1970-83, 22-15

years 1983-1990, 22-19

years 1991 and after, 22-21

### HOLIDAY

defined, B-26

time limit falling on

General Procedure, 4-45

*Interpretation Act* provision, B-19

*TCCA* provision, 3-57

### HUMAN RIGHTS ACT, 4-219

### HUMANE AND COMPASSIONATE

CONSTRUCTION, 18-44

### IMPLIED UNDERTAKING RULE, 4-522

*IN CAMERA* HEARING, 3-57, 4-585,

4-588, 16-103, *see also* CON-

FIDENTIALITY, order

### INCOME TAX ACT

s. 18.16(1), 4-63

s. 67.5(2), 16-2.5

s. 84(2), 18-21

s. 85(1), 4-226

s. 110.1, 11.1-1

s. 118.1, 11.1.-1

s. 118.1(10.4), 4-10

s. 150, 6-5, 16-1

s. 150(1)(a), 16-1

s. 150(1)(b), 16-2

s. 150(1)(c), 16-2

s. 150(1)(d), 16-2

s. 152, 6-16, 6-16.1, 6-23, 16-2

s. 152(1), 4-26, 4-27, 16-2, 17-36.1

s. 152(1.1), 3-64, 3-69, 3-73, 4-15, 5-4, 16-2.1

s. 152(1.8), 16-2.5

s. 152(1.11), 16-2.1

s. 152(1.2), 4-25

s. 152(2), 4-27, 6-21, 16-2.1

s. 152(3), 4-26, 6-20.1

s. 152(3.1), 16-2.2

s. 152(4), 3-62, 4-27, 4-630, 16-2, 16-2.2, 16-2.3,  
16-2.4

## INDEX

### *INCOME TAX ACT continued*

- s. 152(4)(a)(i), 16-2.2
- s. 152(4)(a)(iii), 16-2.2
- s. 152(4)(b), 16-2.3
- s. 152(4)(b)(i), 16-2.5
- s. 152(4)(c), 16-2.2
- s. 152(4.2), 16-2.3, 16-2.6
- s. 152(4.3), 16-2.5
- s. 152(5), 16-2
- s. 152(6), 16-2.3, 16-2.5
- s. 152(7), 6-20.1, 6-23, 16-2, 17-12.3
- s. 152(8), 4-27, 17-99
- s. 152(9), 4-154, 4-265
- s. 160, 4-621, 16-2.1
- s. 160(1), 16-2.1
- s. 160(2), 16-2.1
- s. 164(1.1), 16-2.7, 16-2.10
- s. 164(1.1)(a), 16-2.7
- s. 164(1.1)(b), 16-2.10
- s. 164(1.2), 16-2.8, 16-2.10
- s. 164(1.3), 16-2.8, 16-2.10
- s. 164(4.1), 3-63, 16-2.5
- s. 165, 4-29, 5-4, 6-23
- s. 165(1), 16-2.5
- s. 165(1)(a), 16-2.5
- s. 165(1)(b), 16-2.5
- s. 165(1.1), 16-2.5
- s. 165(1.11), 16-2.6
- s. 165(1.12), 16-2.6
- s. 165(1.13), 16-2.6
- s. 165(1.14), 16-2.6
- s. 165(1.2), 16-2.6
- s. 165(2), 16-2.5
- s. 165(2.1), 16-2.5
- s. 165(3), 4-27, 6-16.1, 16-2.8
- s. 165(3)(a), 4-26, 16-2.8
- s. 165(3)(b), 4-61
- s. 165(5), 16-2.8
- s. 166, 6-20.1
- s. 166.2, 6-26, 6-27, 6-42, 9-23
- s. 166.1(1), 16-2.6
- s. 166.1(3), 16-2.6
- s. 166.1(5), 16-2.7
- s. 166.1(7)(a), 16-2.6
- s. 166.2(1), 16-2.7
- s. 166.2(2), 16-2.7
- s. 167, 4-11, 5-4.1, 6-26, 6-27, 6-42, 9-23, 16-2.9
- s. 167(5), 4-11, 5-4.1, 16-2.9
- s. 169, 3-68, 3-74, 3-82, 4-9, 4-26, 4-27, 5-4, 16-2.8, 16-2.9
- s. 169(2), 16-2.9
- s. 169(2.1), 16-2.9
- s. 169(2.2), 16-2.9
- s. 169(3), 3-62, 16-2.6, 16-2.9, 20-1
- s. 170, 16-2.10
- s. 170(1), 3-81, 4-63, 5-4.1
- s. 171, 4-9, 6-30
- s. 173, 3-24, 3-133, 4-9, 4-10, 4-27, 4-66, 6-30.1, 16-2.10, 16-102.03
- s. 173(1), 4-21
- s. 173(2), 4-21
- s. 174, 3-24, 3-134, 3-135, 4-10, 4-23, 4-27, 4-64, 4-66, 4-70, 4-103, 6-30.3, 15-2, 16-2.7, 16-102.04
- s. 174(1), 4-22
- s. 174(2), 3-69, 4-23
- s. 174(3), 4-23, 4-24
- s. 174(4.1), 4-24
- s. 175, 16-103
- s. 179, 16-103
- s. 179.1, 4-721, 16-104
- s. 180, 15-1, 15-19
- s. 204.1(2.1), 4-249
- s. 204.1(4), 4-249
- s. 220(3.1), 16-2.6, 21-6 to 21-10
- s. 220(3.2), 16-2.4
- s. 220(3.4), 16-2.4, 16-2.5
- s. 239(4), 3-98
- s. 241, 4-357
- s. 244, 4-107, 16-12, 16-107, 17-102, 17-102.6
- s. 244(6.1), 17-102.03
- s. 244(14.1), 17-102.07
- s. 245(6), 16-2.1
- s. 245(8), 16-2.5
- s. 248(30) to (32), 17-76.8.1

INCOME TAX APPEAL BOARD, 22-6 *et seq.*

### *INCOME TAX CONVENTIONS*

*INTERPRETATION ACT*, C-1 *et seq.*

### INCOME TAX TREATIES

*see* TREATIES

### *INCOME WAR TAX ACT, 1917*, 22-2

### INCOMPLETE TRANSACTIONS, 17-80.1

### INCONSISTENT ASSESSMENTS, *see* ASSESSMENT



## INDEX

INCREASE TAX, *see* ASSESSMENT

### INDEMNITY

counsel, client, costs, 4-787

### INDEPENDENT CONTRACTOR VS. EMPLOYEE, 8-44

burden of proof, director's liability, 4-65  
evidence in tax appeals  
cases, 17-30  
intention, 17-80.6

### INFORMAL PROCEDURE

adjournment, 3-99  
amended appeal, 3-83  
amended reply, 3-96.2  
application, 3-73, 3-114, 3-114.2, 3-115  
authority to appeal, 3-83  
costs, 3-106, 3-108, 3-126  
expeditious hearing, 3-92  
failure to appear, 3-100  
filing requirements, 3-84  
institution of appeal, 3-81  
judgment  
application, 3-73, 3-114  
final/conclusive, 3-105  
precedential value, none, 3-112  
reasons for, 3-104  
late reply, 3-96.1  
monetary limit, 3-75  
order at hearing, 3-76, 3-79  
no examination for discovery, 3-92  
no interlocutory proceedings, 3-92  
no precedential value, 3-112  
no special form of appeal, 3-83  
not bound by rules of evidence, 3-84  
notice of hearing, 3-99  
overview of procedure (chart), 5-4 *et seq.*  
procedural fairness, 3-93  
reasons for judgment, 3-104  
regulations, 3-111  
reopening hearing, 3-94  
reply  
amended, 3-96.2  
contents of, 3-96  
late, 3-96.1  
request for, 3-135  
right to appear, 3-80  
rules, *see* INFORMAL PROCEDURE RULES  
*TCCA* provisions, 3-73 *et seq.*

time limits, 3-94  
calculation of, 3-98  
hearing, 3-125  
judgment, 3-103  
reply, 3-96.1, 3-123  
transfer to G.P., 3-78  
witnesses, exclusion of, 3-91

### INFORMAL PROCEDURE RULES

application, 5-4.5  
for postponement of period of suspension, 5-16  
costs  
bill of costs, 5-11, 5-18  
counsel fees, 5-10.4  
generally, 5-10  
review of taxation, 5-11  
security for costs, 4-835 *et seq.*  
witness fees, 5-10  
contempt of court, 5-16.03, *et seq.*  
definitions, 5-4.6  
disbursements, 5-10.5  
discontinuance, 5-10  
documentary evidence, 5-16  
election limiting amounts in issue, 5-13, 5-20, 5-21  
election to have I.P. apply, 5-12, 5-19  
electronic filing, 5-6  
expert witnesses, 5-8  
extension of time  
instituting appeal, 5-15, 5-24  
notice of objection, 5-13, 5-22  
request for assessment, 5-13, 5-23  
filing date, 5-6  
filing a notice of appeal, 5-5  
filing of other documents, 5-6  
forms, 5-16.1 *et seq.*  
inspection of court records, 5-16.02  
judgments, pronouncing and entering, 5-10  
notice of appeal, 5-5, 5-8, 5-16.1  
removal to G.P., 5-12  
reply, 5-7  
subpoena, 5-16  
vexatious proceedings, costs in, 5-12, 6-40.1

### INFORMANT'S PRIVILEGE, 4-366

### INFORMATION CIRCULARS

IC 92-2, 21-7 *et seq.*

## INDEX

### INSPECTION

court files  
    *CPP* appeals, 7-26.4  
    *EIA* appeals, 8-61  
    GST appeals, 6-43  
    Informal Procedure, 5-16.02  
document in pleading or affidavit, 4-332  
documents for discovery, 4-533  
list of documents, 4-334, 4-336.1, 4-421, 4-430  
notice to inspect, 4-329, 4-890

### INSPECTION OF PROPERTY, 4-329

### INSTALMENTS

amounts deemed paid as, 16-57  
interest on, 16-56  
none required, 16-43  
penalties, 16-72

### INSTITUTION OF PROCEEDINGS

*CPP* appeals, 7-16  
*EIA* appeals, 8-48  
General Procedure, 4-59 *et seq.*  
GST appeals, 6-21  
*TCCA*, 3-67

### INTENTION, 17-80.2

*see also* SECONDARY INTENTION

### INTEREST

accruing after notice of assessment, 3-132  
general (late balances), 16-53  
instalments, on, 16-56  
jurisdiction, 4-232  
refunds/repayments, on, 16-72  
waiver/cancellation, *see* FAIRNESS PACKAGE

### INTEREST ASSESSMENT APPEALS

amount of interest in issue, calculation, 3-76  
Informal Procedure, application, 3-73

### INTERESTS OF JUSTICE, 4-36, 4-44, 4-419

### INTERLOCUTORY APPLICATION

*see also* MOTIONS  
defined, 4-28  
final vs. interlocutory, 15-11  
list of applications, 4-298 *et seq.*  
taxation of costs, 4-796

### INTERLOCUTORY DECISIONS, 15-9

limited informal procedure appeals, 15-14  
no appeal of informal procedure interlocutory decisions, 15-14  
no appeal of, 15-14  
setting aside, amending, varying, 4-856.1

### INTERPRETATION ACT

annotations to, *see* INTERPRETATION ACT (ANNOTATIONS TO)  
contents, B-1  
text reproduced, B-3 *et seq.*

### INTERPRETATION ACT (ANNOTATIONS TO)

s. 2 definitions, B-3  
s. 3 application, B-5  
s. 4 enacting clause, B-5  
s. 5 royal assent, B-6  
s. 6 operation when date fixed for commencement, B-6  
s. 7 preliminary proceedings, B-7  
s. 8 territorial operation, B-7  
s. 8.1 duality of legal traditions, B-8  
s. 8.2 terminology, B-8.3  
s. 9 provisions in private Acts, B-8.3  
s. 10 law always speaking, B-8.3  
s. 11 “shall” and “may”, B-8.4  
s. 12 enactments deemed remedial, B-9  
s. 13 preamble, B-11  
s. 14 marginal notes and historical references, B-11  
s. 15 application of interpretative provisions, B-11  
s. 16 words in regulations, B-13  
s. 17 Her Majesty not bound unless stated, B-14  
s. 18 proclamations, B-14.02  
s. 19 administration of oaths, B-14.1  
s. 20 reports to Parliament, B-14.1  
s. 21 corporations, B-14.1  
s. 22 majorities, B-15  
s. 23 public officers, B-16  
s. 24 implied powers of public officers, B-18.1  
s. 25 documentary evidence, B-18  
s. 26 time limits/holidays, B-19  
s. 27 clear days, B-20  
s. 28 calculation of time, B-21  
s. 29 time of the day, B-21  
s. 30 age, B-22  
s. 31 ancillary powers, B-22

## INDEX

### *INTERPRETATION ACT* (ANNOTATIONS TO) *continued*

- s. 32 forms, B-22.01
- s. 33 number (plural/singular), B-22.1
- s. 34 offences, B-22.2
- s. 34.1 authorization to enter dwelling house, B-23
- s. 35 “definitions”, B-23
- s. 35 “holiday”, B-26
- s. 35 “month”, B-27
- s. 35 “person”, B-28
- s. 35 “province”, B-28
- s. 36 construction of “telegraph”, B-31
- s. 37 construction of “year”, B-31
- s. 38 common names, B-32
- s. 39 affirmative and negative resolutions, B-32
- s. 40 citation of enactment, B-33
- s. 41 reference to two or more parts, B-34
- s. 42 repeal and amendment, B-34
- s. 43 effect of repeal, B-34.1
- s. 44 repeal and substitution, B-35
- s. 45 repeal not implying enactment was in force, B-38
- s. 46 effect of demise of Crown, B-43

### INTERPRETATION BULLETINS, GUIDES, OR FORMS

- estoppel, 17-35
- interpretation of tax statutes, 18-84

### INTERPRETATION OF TAX STATUTES

*see also INTERPRETATION ACT*  
(ANNOTATIONS TO)

- Aboriginal peoples, 18-68.4
- “active”, 18-134
- “all or substantially all”, 18-134
- “arrangement”, 18-137
- “artificial”, 18-137
- “as a consequence of/by virtue of/by reason of”, 18-137
- “audit”, 18-138
- “available”, 18-138
- “beneficial owner”, 18-138
- “bona fide”, 18-138
- “carry on business”, 18-138
- complementary principles of interpretation, 18-14
  - absolute vs. strict liability, 18-14
  - absurd results, 18-15

- ambiguities, 18-17
- amendments, 18-21
- anti-avoidance provisions, 18-21
- Charter/Charter* values, 18-21
- common sense, 18-22
- conflicting provisions, 18-23
- contemporanea exposito*, 18-23
- context, 18-10
- “cost”, 18-139
- “debt”, 18-139
- “deductible/deducted”, 18-140
- deeming provisions, 18-24
- definition sections, 18-27
- departure from general principles of law, 18-31
- “derived from”, 18-140
- directory vs. mandatory words, 18-32
- double taxation, 18-32
- every provision given meaning (presumption against tautology), 18-35
- exemption provisions, 18-37
- “expense”, 18-140
- “fair market value”, 18-140.1
- fairness, 18-39
- generalia specialibus non derogant*, 18-41
- general vs. specific provisions, 18-41
- humane and compassionate construction, 18-44
- implied repeal, 18-44
- impossibility, 18-44
- “in the course of”, 18-142
- incentive provisions, 18-44
- inconvenient effects, 18-45
- judicial change in law, 18-45
- judicial redrafting, 18-45
- law in force, 18-50
- long title, 18-56.1
- meaning of words from surrounding/similar text, 18-50
- “and”/“or”, 18-136
- different words in same statute, 18-50
- ejusdem generis*, 18-60.1
- expressio unius est exclusio alterius*, 18-53
- headings/marginal notes/preambles/titles, 18-51
- implied exclusion, 18-53
- noscitur a sociis*, 18-60.1
- punctuation, 18-56.1
- same words in other statutes, 18-56.1
- same words in same statute, 18-56.4

## INDEX

### INTERPRETATION OF TAX

#### STATUTES *continued*

- “shall”/“may”, 18-148.2
- statute book as a whole, 18-59
- statutes in pari materia*, 18-60
- surrounding words, 18-60.1
- vagueness, 18-63
- penalties, 18-64
- policy considerations, 18-65
- predictability and consistency, 18-66.1
- residual presumption for taxpayer, 18-66.1
- scheme of Act, 18-66.1
- singular includes plural, 18-68.1
- social benefit or welfare legislation, 18-68.1
- substance over form, 18-68.3
- symmetry of treatment, 18-68.3
- words, elasticity, 18-68.3
- constitutionality, 18-68.4
- declaratory legislation, 18-76
- disability tax credit, 18-68.1, 18-80
- ejusdem generis*, 18-60.1
- employment insurance, 18-68.4
- equitable considerations, 18-68.5
- extrinsic evidence, 18-68.5
  - accounting principles, 18-68.5
  - administrative practices, 18-68.5
  - bills and draft legislation, 18-68.5
  - budget speeches and papers/Hansard/white papers/debates, commissions, committees, 18-68.6
- CICA Handbook, 18-74
- commercial/economic reality, 18-75
- dictionary definitions, 18-76
- draft legislation, 18-80
- explanatory or technical notes, 18-80
- interpretation bulletins/guides, 18-84
- legislation not proclaimed, 18-89
- legislative history and effect of amendment, 18-89
- model legislation, 18-93
- modern context, 18-93
- notice of ways and means motions, 18-93
- ordinary or technical meaning, 18-93
- prior judicial decisions and interpretation, 18-96
- regulatory impact analysis statements, 18-97
- rulings and opinions, 18-97
- studies, 18-98
- fair, large, liberal construction, 18-99
- “for the purposes of”, 18-141
- foreign law, 18-99
- “forward contract”, 18-141
- “from time to time”, 18-141
- GAAR, 18-99
- “good faith”, 18-141
- goods and services tax, 18-102.1
- “hedge”, 18-142
- “hypothesis”, 18-142
- illegality, 18-102.2
- Income Tax Act* — nature and purpose, 18-102.2
- interest, 18-143
- international law, 18-102.2.1
- “inventory”, 18-143
- jurisprudence of other jurisdictions, 18-102.2.2
- laws of general application, 18-102.2.3
- limitation periods, 18-102.2.5
- “means”/“includes”, 18-143
- modern approach, 18-3
  - context, 18-10
  - purpose, 18-12
  - text, 18-6
- “*mutatis mutandis*”/“any modification circumstances require”, 18-146
- noscitur a sociis*, 18-60.1
- “notwithstanding any other enactment”, 18-146
- OECD guidelines, 18-102.2.5
- “on behalf of”, 18-146
- “one of the main purposes”, 18-146
- “option”, 18-146.1
- “or”, 18-146.1
- “ordinarily”, 18-146.1
- “ordinarily inhabit”, 18-146.1
- organizing principle, 18-102.2.6
- other official language, 18-102.2.6
- penalties, 18-103
- “pertaining to”, 18-146.1
- “portfolio investments”, 18-146.1
- “prescribed”, 18-146.2
- presumptions, 18-103, 18-108
- “primary/primarily/principal/principally”, 18-146.2
- “principal purpose”, 18-147
- principles of horizontal and vertical equity, 18-108
- provincial law, 18-109
- public policy, 18-111
- “purport”, 18-148
- “purpose”, 18-12, 18-148
- “reason”, 18-148
- “reasonable”, 18-148

## INDEX

### INTERPRETATION OF TAX

#### STATUTES *continued*

reference to part of enactment, 18-111  
regulations, 18-111  
regulatory statutes, 18-114  
“relating to”/“in relation to”/“in respect of”/“in connection with”, 18-148.1  
repeal, 18-114  
retrospectivity/retroactivity, 18-114  
schedules, 18-118.2  
scientific research, 18-118.3  
secondary sources, 18-130  
“shall”/“may”, 18-148.2  
specific vs. general provisions, 18-38  
*stare decisis* and *obiter dicta*, 18-118.3  
“substantial” or “substantially”, 18-151  
syndicate, 18-151  
“taken together”, 18-151  
“tax accrual working papers”, 18-152  
tax avoidance, 18-118.3  
tax policy, 18-120  
tax sparing, 18-120  
“taxpayer”, 18-152  
text, 18-6  
“transfer”, 18-153  
transfer pricing, 18-121  
transitional provisions, 18-121  
treaties, 18-121  
“undue”, 18-153  
United Nations Resolutions, 18-133  
unproclaimed legislation, 18-133  
“winding-up”, 18-153  
“without limiting the generality of the foregoing”, 18-153

### INTERPRETER

affidavits, 4-57  
*Charter*, 19-14  
costs, 4-811  
examination out of court, 4-530  
hearing, 4-687

### INTERROGATORIES

answers, 4-551  
failure to answer, 4-552  
form of, 4-550  
objections, 4-552

### INTERVENTION

by court from witness, 4-694

cases, 4-71  
*CPP* appeals, 7-21, 7-29  
*EIA* appeals, 8-51, 8-52, 8-66  
General Procedure, 4-71  
in Court of Appeal, 15-57

### INVESTIGATION PRIVILEGE, 4-369

### IRREGULARITIES, 16-88.8.1

*see also* NON-COMPLIANCE WITH RULES

### ISSUE ESTOPPEL, 17-37

### JOINDER, 4-64

*see also* CONSOLIDATION

### JOINT APPLICATION FOR TIME/PLACE OF HEARING

form, 4-763  
rule, 4-559

### JOINT OWNERSHIP, 17-84

### JUDGES

*see also* ASSOCIATE CHIEF JUSTICE;  
CHIEF JUSTICE

additional office of, 3-22  
associate judges, 3-20  
bias, apprehension of, 3-13  
bound to act *ex necessitate*, 3-18  
cessation of office, 3-21, 3-57  
defined, 3-7  
deputy, 3-21  
independence of judiciary, 3-19  
interventions by, 4-593, 4-694  
judgment after cessation of office, 3-57  
oath of office, 3-21  
objections to questions and rulings, 4-700.1  
power to recall witnesses, 4-700.1  
prothonotaries, 3-22  
rank/precedence, 3-20  
residence, 3-20  
seized, 4-593  
supernumerary, 3-22  
TCC, in, 1-1, 3-12  
tenure, 3-21

### JUDGMENT

adverse party refuses to testify, 4-714  
admissions

## INDEX

### JUDGMENT *continued*

*Customs Act* Part V.1 appeals, 9-23  
 documentary evidence, 4-854.1  
 consent, 4-849, *see also* CONSENT  
**JUDGMENTS**  
 delay by appellant, 4-296 *et seq.*  
 draft, 4-848  
 enforcement, 4-867  
 Informal Procedure  
   copy to be sent to each party, 3-103  
   final and conclusive, 3-105  
   language of, 4-840  
   no precedential value, 3-112  
   reasons for, 3-104, 4-841  
   rendering/issuing order, 4-840  
   signing/pronouncement, 4-840.1  
 mailing of, 3-71  
 question of law, 4-281  
 reasons, 4-841  
 reconsideration, 4-845  
 relief other than originally directed, 4-867  
 setting aside/facts arising after, or fraud, 4-861  
 setting aside/failure to appear, 4-671  
 setting aside/varying accidental errors, 4-858  
 setting aside/varying interlocutory, 4-856.1  
 suspend operation of, 4-865  
 without notice, 4-300

JUDGMENT DEBTOR EXAMINATION, 4-868

JUDICIAL ADMINISTRATOR, 3-148

JUDICIAL ADMISSIONS, 17-84.5

JUDICIAL COMITY, 3-46  
 provincial superior courts, 3-48

JUDICIAL FINDINGS, 17-84.5

JUDICIAL NOTICE, 17-84.5

### JUDICIAL REVIEW

*Access to Information Act*, 14-191  
 cannot be indirect tax appeal, 14-72  
 compliance orders, 14-55  
 decision of Minister not to extend time, 14-19  
 decision of Minister not to reassess with taxpayer's consent, 14-37

decision of Minister not to recommend remission, 14-36.1  
 decision of Minister not to waive or cancel penalty or interest, 14-20.1  
 decision of Minister not to waive tax on excess RRSP/TFSA contribution, 14-35  
 decision of Minister on settlement, 14-38  
 decision of Minister to obtain search warrant, 14-38  
 decision of Minister to refuse application for refund of overpayment, 14-39  
 declarations as to tax liability, misconduct, 14-39  
 discretion in collection, payment plans, 14-44  
 discretion of competent authority, 14-46  
 discretion to designate, 14-47  
 discretion to reassess, 14-47  
 discretionary decision — reappropriate account balances, 14-44  
 electronic filing, 4-226  
 extensions of time, 14-19, 14-49, 14-65  
*FCA* s. 18.1(1) - *Charter* and *Charter* values, 14-18  
*FCA* s. 18.1(2) - communication of decision, 14-64.2  
*FCA* s. 18.1(2) - in respect of decision, 14-62.1  
*FCA* s. 18.1(3) - powers of Trial Division, 14-66  
*FCA* s. 18.1(4) - grounds of review, 14-67  
*FCA* s. 18.2 - interim orders, 14-70  
*FCA* s. 18.3 - reference by federal tribunal, 14-70  
*FCA* s. 18.4 - summary hearings, 14-71  
*FCA* s. 18.5 - exceptions, 14-72  
 Federal Court Rules applying, 14-84  
 fettering discretion, 14-49  
 generally, 14-8  
 jeopardy orders, 14-50  
 mandamus, 14-51  
 notices of determination, 14-53  
 procedural fairness, 14-53  
 refund interest, 14-55  
 refusal to accept SR&ED claim for filing, 14-55  
 refusal to issue certificate, 14-55  
 remission requests, 14-55  
 requirements for information and compliance orders, 14-55  
 requirements to pay, 14-59  
 revocation of a certificate, 14-59  
 revocation of EFILE and online access, 14-60  
 standard of review, 14-60  
 staying order of Tax Court, 14-84  
 third party mistakes, 14-60

## INDEX

- JUDICIAL REVIEW *continued*  
validity of assessment, 14-60  
voluntary disclosure program, 14-60
- JURISDICTION  
*see also* JURISDICTION, LACK OF  
alternative dispute resolution, 4-218  
*ATSCA* appeals, 11-3  
bankruptcy, 4-219  
cases, 3-25 *et seq.*  
*CPP* appeals, 7-1  
cultural property, 11.1-1  
*EIA* appeals, 8-1  
FCTD, 14-1, 14-2  
generally, 22-21, 22-22  
GST appeals, 6-1  
OAS appeals, 11-17  
pleading, 4-164  
*TCCA* provisions, 3-22 *et seq.*  
    abstract questions, 4-203  
    apportioning liability, 3-43, 4-219  
    *Bill of Rights*, 3-37  
    can raise on own motion, 3-29  
    cannot acquire by consent, 3-29  
    *Charter of Rights and Freedoms*, 3-37  
    collateral matters, 3-38.4  
    constitutional grounds, 3-38.3  
    function of Court on appeal, 3-25  
    implied, 3-30  
    issues not raised in Notice of Objection, 3-45  
    issues not raised in pleadings, 3-42  
    judicial comity, 3-46  
    *obiter dicta*, 3-52.5  
    orders of provincial superior courts, 3-48  
    original, 3-38.3  
    sections of Act not pleaded, 3-42  
    seized with a matter, 3-52.5  
    sovereignty, 3-52.5  
    *stare decisis*, 3-52 *et seq.*  
    transfer pricing adjustment request, 3-52.7  
    statutory court with limited jurisdiction, 3-25  
    voluntary disclosure applications, 4-251  
veterans appeals, 11-21
- JURISDICTION, LACK OF  
abuse of power, 4-203  
abuse of process, 4-203  
accounting for payments/source deductions/  
    withholdings, 4-217  
administrative policy, 4-218  
alternative dispute resolution, 4-218  
*Canadian Human Rights Act*, 4-219  
certificate of debt, 4-230  
certificate of liability, 4-220  
*Charter of Rights and Freedoms*, 4-220  
collections, 4-221  
confidentiality, 4-223  
constitutionality, 4-223  
cost of compliance, 4-223  
customs drawbacks, 4-223  
damages, 4-223  
declaratory relief, 4-224  
discretionary decisions, 4-225  
duty to inform, 4-225  
elections, 4-225  
electronic filing, 4-226  
equity, 4-226  
failure to meet time limit, 4-255  
fairness decisions, 4-228  
family law matters, 4-228  
fraud, 4-229  
freedom of conscience/religion, 4-231  
generally, 4-202  
increase tax, 4-231  
interest, 4-232, 4-235  
lesser penalties, 4-234  
objections, 4-236  
officially induced error, 4-236  
prerogative remedies, 4-236  
prior years, 4-254  
*Privacy Act*, 4-237  
provincial tax/penalties, 4-238  
rebate of GST, 4-240  
repayments/refunds/set-off, 4-241  
revised return, 4-246  
search warrants, 4-247  
settlement offers, 4-247  
sovereignty, 4-247  
statements of account, 4-248  
subsequent years, 4-255  
tax benefits/credits, 4-248  
tax, interest, penalty not in issue, 4-249  
tax on excess RRSP contributions, 4-248  
Taxpayer Bill of Rights, 4-249  
time to file discretion, 4-235  
*Universal Child Care Benefit Act*, 4-250  
voluntary disclosure applications, 4-251  
waiver of interest/penalties, 4-235
- JUSTICE, DEPARTMENT OF, offices, 2-1

## INDEX

### LAWYER

*see* COUNSEL

### LEAD CASES, 4-715

agreement to be bound by, 4-913

### LEGAL CAPACITY, 4-77, 4-255 *et seq.*

amalgamation/plan of arrangement, 4-255

bankruptcy, 4-256

creditors, 4-258

death, 4-258

directors, 4-259

dissolved corporation, 4-260

estates, 4-262

family members, 4-263

investors, 4-263

not authorized by shareholders, 4-263

standing, 4-263

transferee of property/derivative assessments, 4-264

### LEGISLATIVE FACTS/SOCIAL FACTS, 17-

85

### LEGITIMATE EXPECTATIONS, 17-86.04

### LIABILITY (absolute vs. strict), 18-14

### LIMITATION PERIOD, 16-18.1

*see also* TIME

### LIMITATIONS

*see* TIME

### LIST OF DOCUMENTS

affidavit incomplete/privilege improperly claimed, 4-437

affidavit of documents (corporation/CRA), 4-894

affidavit of documents (individual), 4-893

application to the court, 4-339

description of documents, 4-421

full disclosure

form, 4-892

rule, 4-336.1

list incomplete, 4-435

partial disclosure

form, 4-890

rule, 4-334

privilege is claimed, 4-351

solicitor's obligation, 4-350

### LISTING FOR HEARING, 4-559 *et seq.*

### LITIGATION PRIVILEGE

common interest, 4-354

expert's report, 4-377

generally, 4-370

witness interviews, 4-378

### LITIGATION PROCESS CONFERENCE, *see*

*also* STATUS HEARING; CASE MANAGEMENT; TRIAL MANAGEMENT CONFERENCE; SETTLEMENT CONFERENCE

defined, 4-29

memorandum or direction, 4-572.1

no disclosure to court, 4-573

### MAIL

date of serving (document sent from Registry), 4-874

filing of documents, 4-56

mailing date, 17-102.3

proof of service by, 17-102.6

service, 4-105

### MINISTERIAL DISCRETION, 4-235

### MINISTER'S CONDUCT, 4-203

### MISREPRESENTATION

allegations of, 4-157

burden of proof, 4-630

cases, 16-22

pleadings, reply, 4-150, 4-157

### MOTION FOR DIRECTIONS

*see also* DIRECTIONS

matters not provided for in rules, 4-30

remedying default after, 4-44

time extensions/abridgements, 4-46

### MOTIONS

affidavit of counsel, 4-310

affidavits, 4-309 *et seq.*

affidavits in opposition, 4-305

costs, 4-307, 4-734

cross-examination on affidavit, 4-320

date of hearing, 4-299



## INDEX

- MOTIONS** *continued*  
disposition of, 4-307, 4-309  
evidence, 4-309 *et seq.*  
evidence by examination for discovery, 4-327  
*ex parte*, 4-302  
full and fair disclosure, 4-319  
grounds, 4-301  
interlocutory, *see* INTERLOCUTORY APPLICATION  
judgment without notice, 4-300  
material non-disclosure, 4-319  
nonsuit, 4-639  
notice of motion, 4-300, 4-305, 4-889  
oral evidence, 4-328  
place of hearing, 4-299  
practice note, D-4  
re-examination on affidavit, 4-326  
service of notice, 4-300  
supplementary affidavit, 4-326  
teleconference/videoconference, by, 4-33  
withdrawing affidavit, 4-327  
written representations, 4-306
- NATURAL JUSTICE**  
*audi alteram partem*, 4-657  
exclude evidence, 4-660  
procedural fairness and, 4-657
- NET WORTH ASSESSMENTS**  
burden of proof, 4-634  
generally, 16-32.3
- NEWSPAPERS**  
hearings, evidence of particular facts,  
production, 4-684
- NIL ASSESSMENT**, 16-95
- NON-ARM'S LENGTH TRANSFERS**  
burden of proof, 4-621  
cases, 16-46
- NON-COMPLIANCE WITH RULES**  
attacking irregularity, 4-37  
*CPP* appeals, 7-26.4  
dispensing with compliance, 4-42  
effect of non-compliance, 4-36  
examinations out of court, 4-539  
failure to answer written interrogatories, 4-552  
failure to disclose documents, 4-446  
failure to disclose information subsequently  
obtained, 4-506  
remedying default, 4-44  
status hearing, 4-561
- NONSUIT MOTIONS**, 4-639
- NOSCITUR A SOCIIS**, 18-60.1
- NOTICE**  
adverse party as witness, intention to call,  
4-714  
cases, 17-86.06  
costs, liability of counsel, 4-787  
inspection of property, 4-329  
production of document in possession of  
non-party, 4-432  
security for costs, compliance, 4-838  
status hearing, 4-561  
proof of notice, 4-565  
writing, to be in, 4-56
- NOTICE OF APPEAL**  
condition precedent, 4-117  
contents, 4-116 *et seq.*  
*CPP* appeals, 7-16, 7-27  
*EIA* appeals, 8-48, 8-64  
General Procedure  
filing, 4-59  
form, 4-880  
rule, 4-59  
GST appeals, 6-33, 6-34, 6-46  
Informal Procedure, 5-5, 5-7, 5-16.1  
under separate Acts, 4-219
- NOTICE OF APPOINTMENT**  
statements of account, 4-248  
taxation of costs  
form, 4-914, 4-915  
rule, 4-829
- NOTICE OF ASSESSMENT**  
*see* ASSESSMENT
- NOTICE OF CONSTITUTIONAL QUESTION**  
*see* CONSTITUTIONAL QUESTIONS
- NOTICE OF MOTION**  
*see also* MOTIONS

## INDEX

NOTICE OF MOTION *continued*  
form, 4-889  
place and date of hearing, 4-299  
rule, 4-298  
service, 4-300

NOTICE OF OBJECTION  
defined, 4-29  
extension of time  
    GST appeals, 6-40.2, 6-53  
    Informal Procedure, 5-13, 5-22  
issues not raised in, 3-44

NOTICE TO ATTEND  
examination out of court  
    form, 4-895  
    rule, 4-530  
examinee to be given notice of time and place,  
    4-532

NOTICE TO DELIVER  
bill of costs  
    form, 4-915  
    rule, 4-829

NOTICE TO INSPECT  
documents for discovery  
    form, 4-890  
    rule, 4-332

OATHS AND AFFIDAVITS, 3-137, A-36.3

*OBITER DICTA*, 3-52.5

OBJECTIONS, 4-236

OECD GUIDELINES, 18-102.2.5

OFFICERS OF THE COURT, 3-65

OFFICIAL LANGUAGE, 18-102.2.6

*OLD AGE SECURITY ACT* APPEALS, 11-17

ONUS OF PROOF  
*see* BURDEN OF PROOF

OTHER TAXPAYERS  
*see* EVIDENCE

*see also* CONFIDENTIALITY, s. 241 *ITA*/s.  
295 *ETA*

OVERVIEW OF PROCEDURE  
capsule form, 3-5  
*Air Travellers Security Charge Act*, 11-3 *et seq.*  
*Customs Act*, 9-3 *et seq.*  
*CPP* appeals  
    employer/employee, 7-4 *et seq.*  
    self-employed persons, 7-4.8  
*EIA* appeals, 8-3 *et seq.*  
GST appeals  
    General Procedure, 4-9 *et seq.*  
    Informal Procedure, 6-31 *et seq.*  
    preliminary, 6-4 *et seq.*  
*ITA* appeals  
    General Procedure, 4-9 *et seq.*  
    Informal Procedure, 5-4 *et seq.*  
    preliminary, 16-1 *et seq.*  
objections to, 4-654  
references  
    *ETA*, s. 310, 4-21  
    *ETA*, s. 311, 4-22 *et seq.*  
    *ITA*, s. 173, 4-21  
    *ITA*, s. 174, 4-22 *et seq.*

OWNERSHIP, 17-88.1

PAROL EVIDENCE RULE, 17-88.3

PARTICULAR FACTS  
direction as to proof of, 4-684

PARTICULARS, DEMAND FOR, 4-173  
affidavit supporting particulars, 4-180  
facts not arguments, 4-175  
general principles, 4-174  
knowledge of applicant, 4-179  
purpose of discovery and trial, 4-178  
purpose of pleadings, 4-175  
time for applying, 4-181

PARTIES  
leave to intervene, 4-71  
representation by counsel, *see* REPRESENTA-  
TION BY COUNSEL  
right to appear, 3-80  
status hearing, attendance, 4-561  
transfer/transmission of interest, 4-77

## INDEX

- PARTNERSHIP, 16-4, 17-92  
limitations on objections, 16-82.1
- PARTY UNDER DISABILITY  
*see* DISABILITY, PARTY UNDER PAYMENT *see* RETURNS, ASSESSMENTS, PAYMENT AND APPEALS
- PAYMENT INTO/OUT OF COURT, 4-838
- PENALTIES  
blindness, 17-114  
burden of proof, 4-641, 16-69  
due diligence defence, 16-60  
false statements/omissions, 16-68.1  
gross negligence  
    burden of proof, 4-641  
    pleading, other material facts, 4-156  
    willful blindness, 17-114  
late/deficient instalments, 16-69  
late filing, 16-58  
lesser, 4-234  
repeated failure to file return, 16-62.03  
repeated failures, 16-62.06  
waiver/cancellation, *see* FAIRNESS PACKAGE
- PIERCING CORPORATE VEIL, 17-18
- PLACEMENT AGENCIES, 8-28.2
- PLEADINGS  
*see also* ANSWER; NOTICE OF APPEAL; REPLY  
abuse of court, 4-181  
amendments, 4-264 *et seq.*  
cases, 17-95  
close of, 4-115  
document/conversation, 4-171  
foreign law, 4-123  
form of, 4-115  
function of, 4-109  
GAAR, 4-164  
generally, 4-109 *et seq.*  
inconsistent allegations, 4-171  
jurisdiction, 4-165  
misrepresentation/gross negligence, 4-156  
particulars, demand for, 4-173  
    knowledge of applicant, 4-179  
pleading jurisdiction, 4-165  
prejudice/delay fair hearing, 4-188  
raising matters not pleaded, 4-660  
required pleadings, 4-109  
rules, generally, 4-170  
scandalous/frivolous/vexatious, 4-188  
striking out, *see* STRIKING OUT PLEADINGS  
special rules, 4-164
- PRACTICE NOTES  
addressing the judges, D-14  
affidavits, remote (COVID-19), D-30.1  
associate judges, D-53  
Bill C-60, D-33  
books of documents, D-32  
common books of authorities, D-34  
consent to judgment, D-22  
COVID-19 practice direction and order, D-36  
COVID-19 safety measures, D-44  
electronic notes, D-32  
electronic service of documents, D-40  
electronic signatures, D-30.2  
experts' panel, D-24  
gowning, D-3  
Hamilton office opening, D-36  
hearing locations, D-6  
hot tubbing, D-24  
Informal Procedure rules amendments, D-19  
motion days, D-53  
motions, D-4  
National Day for Truth and Reconciliation, D-39  
online filing, D-31  
preliminary ruling docket, D-26  
privacy and public access to court files, D-18  
requests for interpretation services, D-17  
requests to amend timetable order, D-15  
security screening of visitors, D-35  
settlements  
    conferences, D-23  
    fast-track, D-30  
sitting weeks, D-36  
status hearing, D-10  
style of cause for proceedings, D-52  
teleconference hearings, D-5  
time limits (COVID-19), D-38  
translation services, D-31  
trial dates, D-9  
undertakings/discovery, D-12  
urgent telephone calls outside hours, D-13  
use of discovery, D-13

## INDEX

- PRACTICE NOTES *continued*  
videoconference hearings, D-5  
virtual and hybrid proceedings, D-54
- PREROGATIVE REMEDIES, 4-236
- PRESS RELEASES, 18-80
- PRESUMPTIONS  
*see also* BURDEN OF PROOF  
allegations of fact admitted, 4-127  
allegations of fact denied, 4-128  
cases, 17-95  
*ITA*, s. 244, 17-102 *et seq.*
- PRIOR CONSISTENT STATEMENTS, 17-99
- PRIOR CONVICTIONS, 17-100
- PRIOR INCONSISTENT STATEMENTS, A-19, A-25, A-33
- PRIVACY ACT*, 4-237
- PRIVILEGE  
absolute, 3-19  
accountants, communications with, 4-352  
cases, 17-101  
common interest, 4-354  
    litigation, 4-354  
    transactions, 4-355  
deliberative process, 4-364  
describing privileged documents, 4-423  
editing/redacting documents, 4-427  
informant's, 4-366  
investigation, 4-369  
journalist-confidential source, 4-370  
lawyer, accounting records, 4-400.1  
litigation, 4-370  
    common interest, 4-354  
    expert's report, 4-377  
    witness interviews, 4-378  
onus, 4-404  
parliamentary, 4-386, 17-88.3  
prosecutorial immunity, 4-386  
public interest, 4-387, 4-407  
questions raising claims of, 4-484  
solicitor-client, 4-387 *et seq.*  
statements on discovery, 4-450  
tax planning communications, 4-407  
"third party rule", 4-408  
waiver, 4-409  
    inadvertent disclosure of documents, 4-415
- PROCEDURAL FAIRNESS  
*see AUDI ALTERAM PARTEM*, FAIRNESS, JUDGES, NATURAL JUSTICE
- PROCEDURE *see* OVERVIEW OF PROCEDURE
- PRODUCTION OF DOCUMENTS, 4-332  
*see also* DISCOVERY OF DOCUMENTS
- PROTHONOTARIES, 3-22
- PROVINCIAL LAW — APPLICATION  
application of provincial law, 18-109, B-7  
power to decide collateral matters, 3-38.4, 3-48  
reciprocal tax agreements and Crown immunity, 3-52
- PROVINCIAL LAWS OF EVIDENCE, 17-103, A-68.1
- PROVINCIAL TAX/PENALTIES, 4-238
- PUBLIC INTEREST IMMUNITY/PRIVILEGE, 4-387
- PUBLIC INTEREST PRIVILEGE, 4-387, A-60.8.9
- QUESTIONS, DETERMINATION OF  
determination of, 4-282  
rule, 4-281
- REASSESSMENT  
*see* ASSESSMENT; RETURNS, ASSESSMENTS, PAYMENTS AND APPEALS
- REBUTTAL EVIDENCE, 4-655, 17-104.1, A-32
- RECHARACTERIZATION  
*see* RETURNS, ASSESSMENTS, PAYMENT, AND APPEALS, s. 152(4)

## INDEX

- RECIPROCAL TAXATION AGREEMENTS  
AND CROWN IMMUNITY**, 3-52
- RECOVERY OF DEBT/DAMAGES**, 14-2
- RECTIFICATION ORDERS, REFERENCES**  
*Excise Tax Act*, s. 310  
    applicable procedure, 3-133  
    originating document, 4-59, 4-881  
    overview (chart), 4-21  
    text of section, 6-30.1  
*Excise Tax Act*, s. 311  
    applicable procedure, 3-134  
    I.P. to apply, 3-134  
    originating document, 4-59, 4-882  
    overview (chart), 4-22  
    service on taxpayer, 4-63  
    text of section, 6-30.1 *et seq.*  
*Income Tax Act*, s. 173  
    applicable procedure, 3-133  
    cases, 16-102.03  
    originating document, 4-59, 4-881  
    overview (chart), 4-21  
    service on taxpayer, 4-63  
*Income Tax Act*, s. 174  
    cases, 16-102.02  
    request for I.P., 3-94  
    originating document, 4-882  
*TCCA* provisions, 3-132  
transfer/transmission of interest, 4-77
- REFRESHING MEMORY**, 17-106.02, A-19
- REFUND**  
*see* REPAYMENT/REFUND
- REGISTRAR**  
absence/inability to act, 4-869  
commission evidence, 4-546  
examinations out of court (interpreter), 4-530  
hearing, notice of time/place, 4-559  
subpoena, 4-676  
transfer/transmission of interest, 4-77
- REGISTRY**  
books and records, 4-873  
defined, 4-29  
fees and expenses, 4-874  
office hours, D-13  
offices, 4-29  
payment into/out of court, 4-838  
principal office, 4-29  
registered mail date, 4-874  
*TCCA* provision, 3-146  
urgent telephone calls, D-13
- RELIABILITY**  
evidence in tax appeals (cases), 17-26.1
- REMISSION ORDERS**, 21-2 *et seq.*
- REOPENING**  
hearing, 4-668
- REPAYMENT/REFUND**  
cases, 4-241, 16-72  
interest on, 16-72  
objections/appeals, on, 16-71  
“overpayment” defined, 16-74  
overpayment refunds, 16-72  
remission orders, 21-2 *et seq.*
- REPLY**  
alternative or inconsistent assumptions, 4-148  
assumptions, conclusions of law, 4-142  
assumptions based on hearsay, 4-140  
assumptions of fact, not evidence, 4-139  
*CPP* appeals, 7-22  
*EIA* appeals, 8-52.1  
facts deemed admitted, 4-169  
facts that are admitted, 4-127  
facts that are denied, 4-128  
findings/assumptions of fact, 4-130  
gross negligence, 4-150, 4-156  
GST appeals, 6-35  
implicit or inferred assumptions, 4-148  
Informal Procedure, 3-94, 3-97, 5-7  
issues to be decided, 4-159  
no knowledge, 4-130  
misrepresentation, 4-150, 4-157  
not pleaded, 4-150  
other material facts, 4-154  
reasons respondent intends to rely on, 4-164  
relevance of assumptions, 4-150  
rule, 4-125  
    structure of, 4-126  
special rules, 4-164  
    dishonesty or fraud, 4-164  
    pleading GAAR, 4-164  
    pleading jurisdiction, 4-165

## INDEX

- REPLY** *continued*  
 statutory provisions relied on, 4-160  
 third parties, 4-152  
 time for delivery, 4-111, 4-114
- REPRESENTATION BY COUNSEL**  
*see also* COUNSEL  
 authority of counsel, 4-83  
 cases, 4-79  
 change of representation, 4-97  
 corporation, 4-91  
 Crown, 4-88  
 defined, 4-81  
 duty of counsel, 4-85  
 evidence from counsel, 4-86  
 generally, 4-81  
 record, 4-91  
 rule, 4-78  
 self-represented litigants “act in person”, 4-79
- REQUEST TO ADMIT FACT OR DOCUMENT**  
 effect of, 4-576  
 generally, 4-575  
 withdrawal of, 4-579
- REQUISITION**  
 form, 4-879  
 rule, 4-59
- RES JUDICATA**, 17-37, 17-106.4
- RETROSPECTIVITY/RETROACTIVITY**, 18-114
- RETURNS, ASSESSMENTS, PAYMENTS AND APPEALS**  
 s. 150 returns, 16-2.8  
 s. 150(2) demand for returns, 16-3  
 s. 150(3) trustees, *etc.*, 16-3  
 s. 150(4) death of partner or proprietor, 16-4  
 s. 150.1 electronic filing, 16-4  
 s. 151 estimate of tax, 16-4  
 s. 152 assessment, *see* ASSESSMENT  
 s. 152(1.01) determination of disability tax credit eligibility, 16-10.02  
 s. 152(1.1) determination of losses, 16-10.02  
 s. 152(1.2) *ITA* provisions applicable, 16-10.04  
 s. 152(1.4) determination in respect of partnership, 16-10.05  
 s. 152(1.7) binding effect of determination, 16-10.05  
 s. 152(1.8) time to assess, 16-10.05  
 s. 152(2)  
   receipt of notice of assessment, 16-10.06  
   sending of notice of assessment, 16-10.06  
 s. 152(3) incorrect/incomplete assessment  
   form of notice of assessment, 16-12  
   nature of assessment and liability for tax, 16-8  
 s. 152(3.1) normal reassessment period, 16-18  
 s. 152(4)/s. 298(4) ETA, assessment, reassessment, additional assessment  
   additional assessment, 16-22  
   general, 16-18.1  
   limitation period, 16-18.1  
   misrepresentation, 16-22, 16-29  
   recalculation or recharacterization, 16-30.3  
   waivers, 16-30.7  
 s. 152(4.01) assessment to which paras. 152(4)(a), (b), (c) apply, 16-30.12  
 s. 152(4.2) reassessment with taxpayer’s consent, 16-30.12.2  
 s. 152(4.3) consequential assessment, 16-30.15  
 s. 152(5) limitation on assessments, 16-32  
 s. 152(6) reassessment following amendment of return, 16-32.1  
 s. 152(7) arbitrary assessments, 16-32.3  
   bank deposits/cash flow analysis, 16-32.4.1  
   burden of proof on a net worth appeal, 16-32.6  
   cannot increase liability, 16-32.6  
   extrapolations, 16-32.7  
   generally, 16-32.1  
   method of last resort, 16-32.8  
   net worth methodology, 16-32.9  
   no limitation period, 16-32.13  
   onus and burden of proof, 16-32.13  
   presumption of validity, 16-32.13  
   use of statistical information, 16-33  
 s. 152(8) assessment deemed valid, 16-34  
 s. 152(9) alternative arguments, 16-38  
 s. 153 withholding, 16-38.2.3  
 s. 153(1.1) undue hardship, 16-39  
 s. 153(1.3) payments by trustee, *etc.*, 16-39  
 s. 153(1.4) definition of “trustee”, 16-41  
 s. 153(2) payment of remainder, 16-41  
 s. 153(3) effect of deduction, 16-41  
 s. 155 farmers and fishermen, 16-41  
 s. 156 instalments, 16-42

## INDEX

### RETURNS, ASSESSMENTS, PAYMENTS AND APPEALS *continued*

- s. 156 other individuals, 16-42
- s. 156.1 no instalment required, 16-43
- s. 157(1) corporations, 16-43
- s. 158(1) payment of remainder, 16-43
- s. 158(2) opinion of minister [repealed], 16-44
- s. 159 payments on behalf of others, 16-44
- s. 159(2) certificate before distribution, 16-44.1
- s. 159(3) personal liability, 16-45
- s. 160 *ITA*/s. 325 *ETA*, 16-46
  - arm's length transfer, 16-46
  - beneficial ownership/trusts, 16-46
  - benefit to transferee, 16-46.02
  - complete *Code*, 16-46.02.1
  - consideration for transfer, 16-46.02.1
  - due diligence/knowledge of transferee, 16-46.05
  - effect of bankruptcy, 16-46.06
  - extent of liability, 16-46.06
  - fair market value, 16-46.1
  - family obligations, 16-46.1
  - lack of intention, 16-46.3
  - onus and burden of proof, 16-46.4
  - provincial exemptions from seizure, 16-46.4
  - purpose of s. 160, 16-47
  - subsequent transfers (cascading assessments), 16-48
  - time of application, 16-48.1
  - transfer of property, 16-50
  - transferee, 16-51
  - underlying assessment, 16-51
- s. 160(2) Minister may assess transferee, 16-52.1
- s. 160(3) rules applicable, 16-52.2
- s. 160(4) special rules re transfers to spouse, 16-52.2
- s. 160.1 where excess refunded, 16-52.3
- s. 160.2(1) RRSP joint and several liability, 16-53
- s. 161 interest (general on late balances), 16-53
- s. 161(2) interest on instalments, 16-56
- s. 161(4.1) limitation respecting corporations, 16-57
- s. 161(6) blocked currency, 16-58
- s. 161(7) effect of loss carryback, 16-58
- s. 161(8) amounts deemed paid as instalments, 16-58
- s. 162 failure to file return, 16-58
- s. 162 due diligence defence, 16-60
- s. 162(2) repeated failure to file return, 16-62.03
- s. 162(2.1) failure to file — non-resident corporation, 16-62.04
- s. 162(7) failure to comply, 16-62.05
- s. 162(7.1) failure to make partnership information return, 16-62.06
- s. 162(7.2) failure to file corporate return electronically, 16-62.06
- s. 162(11) effect of subsequent events, 16-62.06
- s. 163(1) penalties for repeated failures, 16-62.06
- s. 163(2) penalties for false statements or omissions
  - amount need not be proven precisely, 16-62.20
  - amount of penalty where no tax or tax changes, 16-62.3
  - bank deposits, 16-62.4
  - benefit of the doubt, 16-62.4
  - books and records, 16-62.5
  - burden of proof, 16-62.6
  - capital gains, 16-62.7
  - carelessness/*bona fide* filing positions/inadvertent mistakes, 16-62.7
  - charitable donations, 16-62.8
  - education and experience of taxpayer, 16-62.9
  - generally, 16-62.1
  - gross negligence defined, 16-62.10
  - indifference/ignorance of the law/wilful blindness, 16-62.13
  - magnitude of omission, 16-62.18
  - net worth assessments, 16-62.20
  - not criminal, 16-63
  - onus and burden of proof, 16-62.18
  - reliance on third parties, 16-64
  - returns required, 16-67
  - T1 adjustment requests, 16-68
  - valuation, 16-68
- s. 163(2.1) interpretation, 16-68
- s. 163(2.4) false statement or omission, 16-68.1
- s. 163(3) burden of proof in respect of penalties, 16-69
- s. 163.1 penalty for late or deficient instalments, 16-69
- s. 163.2 third party civil penalties, 16-69
- s. 164 refunds, 16-69
- s. 164(1.1) repayments on objections/appeals, 16-71
- s. 164(1.2) collection in jeopardy, 16-71
- s. 164(1.5) refunds of overpayments, 16-72
- s. 164(3), (3.1) interest on refunds and repayments, 16-72

## INDEX

### RETURNS, ASSESSMENTS, PAYMENTS AND APPEALS *continued*

- s. 164(4.1) duty of Minister, 16-73
- s. 164(7) “overpayment” defined, 16-74
- s. 165(1) objections to assessment, 16-74
- s. 165(1.1)/s. 306.1(1) *ETA* limitation of right to object, 16-80
- s. 165(1.11)/s. 301(1.2) *ETA* limitation on objection by large corporations, 16-81
- s. 165(1.15) limitation on objections by partnerships, 16-82.1
- s. 165(1.2) limitation on objections, 16-82.1
- s. 165(2) service, 16-83
- s. 165(2.1) limitations on appeals by large corporations, 16-84
- s. 165(3) duties of Minister on objection, 16-84
- s. 165(3)(a) reconsideration with dispatch, 16-88.2
- s. 165(5)/s. 298(3) *ETA* validity of reassessment, 16-88.5
- s. 165(6) validity of notice of objection, 16-88.7
- s. 165(7)/s. 302 *ETA* no notice of objection required, 16-88.7
- s. 166/s. 299(5) *ETA* irregularities, 16-88.8.1
- s. 166.1, 166.2/s. 303, 304 *ETA* extension of time to object, 16-88.8.2
- s. 167 extension of time to appeal, 16-90.1
- s. 168 notice of intention to revoke registration, 16-90.11
- s. 169 appeals, 16-91
- s. 169(1)(b) appeal without confirmation, 16-92.3
- s. 169(1)(b) no appeal after 90 days, 16-92.3
- s. 169(2) limitation of right to appeal from assessments or determinations, 16-100.3
- s. 169(2.1) limitation on appeals by large corporations, 16-100.3
- s. 169(2.2) waived issues, 16-100.5
- s. 169(3) disposition of appeal on consent, 16-100.8
- s. 171 disposal of appeal, 16-100.9
- s. 171(1.1) ecological gifts, 16-100.12
- s. 171(2) partial disposition of appeal, 16-100.12
- s. 172(3) appeal from refusal to register, 16-101
- s. 172(4) deemed refusal to register, 16-102.02
- s. 173 references to TCC, 16-102.3
- s. 174 reference of common questions to TCC, 16-102.3
- s. 175 institution of appeals, 16-103
- s. 179 hearings *in camera*, 16-103
- s. 179.1 no reasonable grounds for appeal, 16-104
- s. 180 appeals to FCA, 16-104
- s. 185 excessive CDA elections, 16-106
- s. 188.2 notice of suspension, 16-107

### REVENUE CANADA

*see* CANADA REVENUE AGENCY

### ROYAL CANADIAN MOUNTED POLICE

Tax Court security, 3-56

### RULES COMMITTEE

composition, 3-146  
fees and expenses, 3-102  
power to make rules, 3-144  
procedure when varying rules, 3-146

### RULINGS, 17-35, 18-97

### SANCTIONS

default/misconduct by person to be examined, 4-541  
failure to appear, 4-671  
failure to disclose or produce for inspection, 4-446  
refusal to answer questions on discovery, 4-504

### SCANDALOUS/FRIVOLOUS/VEXATIOUS, 4-188

### SEAL OF THE COURT, 4-874

### SECONDARY INTENTION, 4-649

### SECURITY FOR COSTS

amount and form of security, 4-837  
amount, variation of, 4-838  
availability, 4-835  
default of appellant, 4-838  
effect of direction, 4-838  
notice of compliance, 4-838  
payment into/out of court, 4-838, 4-917  
when application to be made, 4-837

### SEIZURE/SALE, 4-867

### SELF-REPRESENTED PARTY

*see* COSTS



## INDEX

SENDING AND RECEIPT OF ASSESSMENTS, 16-10.06

### SERVICE

address for, 4-103, 4-105  
amended pleadings, of, 4-279  
CPP appeals, 7-26.3  
dispensing with, 4-103  
EIA appeals, 8-59  
*ex juris*, 4-108  
fax, by, 4-105  
GST appeals, 6-30.4 *et seq.*  
mail, by, 4-105  
notice of motion, of, 4-298  
notice to attend (examinations out of court), 4-532  
personal, 4-103  
proof of, 4-107  
rule, 4-103  
substituted, 4-104  
validating, 4-107

SET-OFF, 4-241

### SETTING ASIDE

effect of non-compliance, 4-36  
I.P., dismissal for non-appearance, 3-100  
interlocutory judgment, 4-856.1  
judgment against party who failed to appear, 4-671  
judgments, accidental errors, 4-858

### SETTLEMENT

*see also* CONSENT JUDGMENTS  
compromise settlements, 16-5  
conferences, Practice Note No. 21, D-23  
costs on, 4-784  
CRA administrative policy, 20-2  
enforcement of, 3-49  
privilege, 4-379

SETTLEMENT CONFERENCE, 4-571

SHAM, 17-107

*see also* WINDOW DRESSING

### SHERIFF

*see* BAILIFFS

SLIP RULE, 4-858

SOFTWOOD LUMBER PRODUCTS EXPORT CHARGE ACT, 2006, 11-23

### SOLICITOR

*see* COUNSEL

SOLICITOR-CLIENT COSTS, 4-773

SOLICITOR-CLIENT PRIVILEGE, 4-387 *et seq.*

accounting records of a lawyer, 4-400.1  
commission of crime/fraud exception, 4-401  
facts still discoverable, 4-401  
legal advice by Crown counsel, 4-402  
onus, 4-404  
third party communications, 4-405  
waiver, 4-409

### STANDARD OF PROOF

*see* BURDEN OF PROOF

STANDING, 4-263, 16-100.3

STARE DECISIS, 3-52, 3-52.5, 15-66, 17-110, 18-118.3

### STATUS HEARING

delay, 4-565  
failure to comply with order, 4-565  
generally, 4-561  
practice note, 4-563, D-10  
proof of notice, 4-565  
reply not filed, 4-565  
taxation of costs, and, 4-825  
teleconference/videoconference, by, 4-33

### STATUTORY INTERPRETATION

*see* INTERPRETATION OF TAX STATUTES

STAY OF PROCEEDINGS, 4-68

s. 172, 4-865

### STRIKING OUT PLEADING OR OTHER DOCUMENT

abuse of process, 4-197  
Federal Court of Appeal, discretionary decisions, 15-26  
general principles, 4-184  
no evidence without leave, 4-201  
no jurisdiction, 4-202

## INDEX

### STRIKING OUT PLEADING OR OTHER

#### DOCUMENT *continued*

plain and obvious standard, 4-184.1  
prejudice/delay fair hearing, 4-188  
reassessment with taxpayer's consent, 4-240  
rule, 4-181  
scandalous/frivolous/vexatious, 4-188  
with or without leave to amend, 4-185

### SUBPOENA

calling witness on, 4-683  
*CPP* appeals, 7-26.1  
*EIA* appeal, 8-57  
examination out of court, 4-532, 4-896  
GST appeals, 6-42.1  
Informal Procedure, 5-16.01  
witness at trial, 4-676, 4-769

### SUBSTANCE VERSUS FORM, 17-110.1

### SUPERIOR COURT OF RECORD, 3-11

### SUPERNUMERARY JUDGES, 3-22

### T401 REPORTS, 17-112.1

### TAKING EVIDENCE BEFORE HEARING, 4-554 *et seq.*

### TARIFF OF FEES, 4-918 *et seq.*

### TAX APPEAL BOARD, 22-12 *et seq.*

### TAX AVOIDANCE, 18-118.3

### TAX COURT OF CANADA

abstract questions, 4-203  
administration, 1-3, 3-148  
appeal rights are statutory, 3-28  
application, 3-64  
apprehension of bias, 3-13  
bound to act *ex necessitate*, 3-18  
can raise jurisdiction on its own motion, 3-29  
cannot acquire jurisdiction by consent, 3-29  
case management, 3-30  
*Charter*, 3-37  
Chief Justice and Associate Chief Justice, 3-20  
collateral matters, 3-38.4  
common law, civil law and equity, 3-38.4  
federal laws, 3-40

provincial laws, 3-41  
consideration of sections not pleaded, 3-42  
constitutional questions require facts, 3-140.01  
notice of, 3-140.01  
contempt of court, 3-52.7  
court of competent jurisdiction (*Bill of Rights*),  
3-37  
court of competent jurisdiction (*Charter*), 3-38  
court of competent jurisdiction (*Constitution*),  
3-38.3, 3-140  
Crown immunity and reciprocal tax agreements,  
3-52  
filing requirements, 3-84  
function of on an appeal, 3-25  
general procedure, *see* GENERAL  
PROCEDURE  
hearing in different places, 3-56  
hearings coordinators, 1-4  
history  
years 1983-90, 22-19 *et seq.*  
years 1991 and after, 22-21  
holidays, 3-57  
immunity from civil action/absolute  
privilege, 3-19  
*in camera* proceedings, 3-57  
independence of judiciary, 3-19  
implied jurisdiction over own process, 3-30  
issues not raised in Notice of Objection, 3-45  
judges, 1-1, 3-12  
judicial administrator, 1-3  
judicial comity, 3-46  
jurisdiction, 3-22 *et seq.*  
limits to jurisdiction, 3-45  
alternative dispute resolution, 4-218  
judicial comity, provincial superior courts,  
3-48  
rectification orders, 4-240  
sovereignty, 4-247  
oaths and affidavits, 3-137  
original jurisdiction, 3-38.3  
power to consider, authorities not cited by the  
parties 3-42  
power to consider, issues or sections of the Act  
not pleaded, 3-42, 3-46  
practice notes, *see* PRACTICE NOTES  
preliminary ruling docket, D-26  
principal office, 1-3  
reciprocal tax agreements and Crown immunity,  
3-52  
regional offices, 1-5

## INDEX

### TAX COURT OF CANADA *continued*

registry, 1-4, 3-7  
right to appear, 3-80, 3-65  
rules committee, *see* RULES COMMITTEE  
rules of evidence, 3-84  
security, 3-56  
settlement agreements  
    enforcement, 3-49  
sittings, 3-56, 3-148, D-38  
*stare decisis*, 3-52  
    *obiter dicta*, 3-52.5  
statutory court, 3-25  
superior court of record, 3-11  
time limits, 3-57  
transitional provisions, 3-149  
when seized with a matter, 3-52

### TAX DRIVEN PLANS, 17-112.2

### TAX REVIEW BOARD

generally, 22-15 *et seq.*

### TAXATION OF COSTS

ability to pay, 4-794  
accountant's fees, 4-802  
agent fees, 4-802  
articling students, 4-803  
cannot reconsider court's cost award, 4-794  
cases, 4-792 *et seq.*  
certificate of costs, 4-834, 4-916  
child care, 4-803  
class of proceedings, 4-794  
computer research, 4-803  
counsel fees, 4-822  
courier fees/process servers, 4-804  
directions to taxing officer, 4-780  
document management technology, 4-805  
exchange rate, 4-805  
expert fees, 4-805  
factors to consider, 4-792  
fax, 4-810  
first and second counsel fees, 4-828  
GST, 4-811  
hearing, preparation/conduct, 4-827  
inability to pay costs, 4-794  
interest, 4-811  
interlocutory motions, 4-796  
interpreters, 4-811  
lost wages/revenue, 4-811  
meals, 4-812

must be proved, 4-812  
notice of appointment, 4-830, 4-914  
notice to deliver bill of costs, 4-830, 4-915  
of a party, 4-813  
photocopying/printing/scanning/binding, 4-813  
postage, 4-816  
powers of taxing officer, 4-831  
prior to notice of appeal, 4-797  
reasonableness/necessity, 4-796  
reference material, 4-816  
review of taxation, 4-834  
sales and consumption taxes, 4-833  
separate/single costs, 4-798  
status hearing, 4-826  
tariff, 4-800, 4-801  
taxing officer, 4-792, 4-831, 4-832  
teleconference/videoconference, *by*, 4-33  
telephone, 4-817  
title searching fees, 4-803  
transcripts, 4-817  
travel costs/parking/mileage/taxis, 4-818  
witness fees, 4-820

### TAXPAYER BILL OF RIGHTS, 4-249, 21-67

### TAXPAYER RELIEF PROVISIONS, 21-25

cases, 21-58.16

### TAXPAYERS' OMBUDSMAN, 21-68

### TECHNICAL INTERPRETATIONS/PRESS RELEASES, 18-80

### T E L E C O N F E R E N C E / V I D E O - CONFERENCE

hearings *by*, 4-33

### TELEPHONE CALLS, URGENT, D-13

### TIME

adverse party as witness, 4-714  
answer, 4-111  
clear days, B-20  
computation, 4-45  
costs  
    directions to taxing officer, 4-780  
    notice of appointment for taxation of costs,  
        4-830  
    notice to deliver bill of costs, 4-830, 4-916  
    review of taxation, 4-834

## INDEX

- TIME *continued*  
CPP appeals  
    calculation of time, 7-26.4  
    commencement of appeal, 7-16  
    intervention, 7-21  
    notice of hearing, 7-26  
    reply, 7-22  
discovery of documents  
    list of documents (partial disclosure), 4-335  
    notice to produce, responding to, 4-332  
EIA appeals  
    appeal to TCC, 8-34  
    calculation of time, 8-60  
    commencement of appeal, 8-46.3  
    intervention, 8-51  
    notice of hearing, 8-57  
    reply, 8-52.1  
examination for discovery  
    effect of refusal to answer, 4-504  
    use of, at hearing (practice note), 4-515  
examinations out of court, 4-530  
expert evidence at trial, 4-700  
GST appeals  
    appeal to Tax Court, 6-23  
    election to have I.P. apply, 6-40.1  
    expert witnesses, 6-35  
    extension of time, 6-40.2, 6-53  
    reply, 6-35  
    review of costs, 6-40  
hearing in absence of opposite party, 4-47  
holiday/Saturday, B-26  
Informal Procedure  
    election to have I.P. apply, 5-13  
    expert witness, 5-8  
    extension of time, 5-13, 5-14  
    reply, 5-7  
    review of taxation, 5-11  
*Interpretation Act* (annotations), B-18, B-19, B-20, B-20.1  
listing for hearing  
    practice note, 4-563  
    setting down appeal, 4-561  
motions  
    affidavit in opposition, 4-305  
    service of notice, 4-300  
    written representations, 4-306  
reconsideration of judgment, 4-845  
reply, 4-111  
responding to amended pleading, 4-280  
set aside judgment (failure to appear), 4-671  
set aside judgment (interlocutory), 4-856.1  
status hearing, 4-561  
taxation of costs, review, 4-834  
written discovery  
    answers, 4-551  
    further questions, 4-551  
  
TRANSCRIPTS  
discovery of non-parties, 4-509  
examinations out of court  
    certification, 4-530  
    evidence taken before hearing, 4-554  
    filing, 4-545  
    outside Canada, 4-548  
  
TRANSLATOR  
Practice Notes, D-17, D-31  
rule 102, 4-530  
  
TRAVERSE  
*see* PLEADINGS  
  
TREATIES  
*Income Tax Conventions Interpretation Act*, C-1 *et seq.*  
interpretation of tax statutes, 18-121  
  
TRIAL  
*see* HEARING  
  
TRIAL DATE, 4-559  
  
TRIAL MANAGEMENT CONFERENCE, 4-569  
  
TRUSTEES IN BANKRUPTCY  
appeals brought by, examinations of bankrupt, 4-453  
  
TRUSTS, 17-112.4.2  
  
UNDUE HARDSHIP, 16-39  
  
URGENT TELEPHONE CALLS, D-13  
  
VAGUENESS, 18-63  
  
VALUATION, 17-68  
  
VETERANS APPEALS, 11-21

## INDEX

- VEXATIOUS PROCEEDINGS, 3-137  
costs in, 4-791, 6-40.1  
*TCCA*, s. 19.1, 3-137
- VIDEO CONFERENCE, *see also*  
TELECONFERENCE / VIDEO -  
CONFERENCE, 4-698  
evidence, 4-698
- VIDEOTAPING  
evidence taken before hearing, 4-559  
examinations out of court, 4-541
- VIEW BY JUDGE, 4-662
- VIRTUAL AND HYBRID PROCEEDING  
GUIDE, E-1
- VOLUNTARY DISCLOSURE, 14-60
- WAIVER  
burden of proof, 4-651  
cases, 16-30.7  
privilege, of, 4-409  
right of appeal, of, 16-100.3
- WANT OF PROSECUTION, 4-296 *et seq.*
- WAR VETERANS ALLOWANCE ACT* AP-  
PEALS, 11-21
- WARRANT FOR ARREST (DEFAULTING  
WITNESS), 4-676, 4-912
- WHITE PAPERS, 18-68.6
- WILFUL BLINDNESS, 17-114
- WINDOW DRESSING, 17-117
- WITHHOLDING, 16-38.2.2
- WITHOUT PREJUDICE CORRESPON-  
DENCE,  
4-379
- WITNESS FEES AND EXPENSES  
adverse party as witness, 4-714  
examinations out of court, non-parties, 4-532  
examinations outside Canada, 4-530
- GST appeals, 6-38  
Informal Procedure, 5-10.6  
payment with service of subpoena, 4-676  
tariff, 4-730, 4-874  
taxation of costs, and, 4-820
- WITNESSES  
absence, 4-671  
adverse, A-11 *et seq.*  
adverse party as, 4-714  
communication with lawyer, 4-691  
compelling attendance, 4-676, 4-684  
conduct money, *see* WITNESS FEES AND  
EXPENSES  
control of mode of interrogation, 4-699  
cross-examination, 4-688  
custody, in, 4-684, 4-911  
direct examination, 4-688  
evidence, 4-687  
examination before trial, 4-554  
examination of, at hearing, 4-688  
examination out of court, rules, application,  
4-530  
exclusion of, 4-586  
expert, *see* EXPERT WITNESS, EXPERTS  
failure to attend, warrant for arrest, 4-676  
hostile, 4-688  
immunity, 4-698  
intervention by court, 4-694  
justifying absence of, 4-671  
leading questions, 4-700.2  
list not required, 4-697  
power of court to recall, 4-700.1  
re-examination, 4-688  
refreshing memory of, 17-106.01  
rights of, 4-698  
subpoena, 4-676, 4-683 *see also* SUBPOENA  
taxation of costs, and, 4-820  
videoconference evidence, 4-698  
warrant, 4-676  
with expertise, 4-704
- WORKING PAPERS (audit), 17-121
- WRIT OF SEIZURE AND SALE, 4-867
- WRITTEN INTERROGATORIES, 4-550 *et*  
*seq.*,  
4-902, 4-903