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TAX COURT PRACTICE McMechan & Bourgard 2026 - Release 1
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Highlights

Chapters 1, 2, 13, 14, 15, 16, 17, 18, 19, 20, Appendices A, B, and C have been updated. The following are some notable highlights.

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Volume 1

- **Chapter 13, Judicial Review and Remedies in the Federal Court** — The commentary has been updated for the following provisions: subsec. 18.1(1) Judicial Review — Generally (*Jennings-Clyde, Inc. D/B/A Vivitas, Inc. v. A.G. Can.*); subsec. 18.1(1) Judicial Review — Decision of Minister Not to Waive or Cancel Penalty or Interest (*Maloney v. The King*); subsec. 18.1(1) Judicial Review — Requirements for Information and Compliance Orders (*Canada (National Revenue) v. Shopify Inc.*; *Canada (National Revenue) v. Schreiber*); subsec. 18.1(2) *Federal Courts Act* — Judicial Review in Respect of Decision (*Uppal v. The King*).
- **Chapter 14, Tax Appeals in the Federal Court of Appeal** — The commentary has been updated for the following provisions: subsec. 27(1.1) What is Subject to Appeal — Judgment, Not Reasons (*Northback Holdings Corporation v. Canada (Environment and Climate Change)*); s. 52 Standard of Review — Charter and Constitutional Interpretation (*Toth v. Canada (Mental Health and Addictions)*); Findings of Fact/Credibility (*Grenon v. Canada*); GAAR (*Canada v. Quebecor Inc.*); Questions of Law (*Sinclair v. Venezia Turismo*); s. 52 Insufficiency of Reasons (*Canada v. LBL Holdings Limited*); s. 52 Interventions (*Canada v. DAC Investment Holdings Inc.*); s. 52 *Stare Decisis* — Whether Court of Appeal Bound by its Previous Decisions (*Patel v. Dermaspark Products Inc.*).

Volume 2

- **Chapter 15, Returns, Assessments, Payment and Appeals — Reported Cases:** subsec. 152(1) *ITA*/subsecs. 296(1), 297(1) *ETA* — Assess With All Due Dispatch (*Magren Holdings Ltd v. Canada*); Assessments to Implement Compromise Settlements (*Grenon v. Canada*); Nature of an Assessment and Liability for Tax (*Toews v. The King*); subsec. 152(1.11) *ITA* — Determination under subsec. 245(2) GAAR (new subheading) (*Wuswig Inc. v. The King*); subsec. 152(2) *ITA*/subsec. 300(1) *ETA* — Sending (and Receipt) of Notice of Assessment (*Simon Ribbans Photography Inc. v. The King*); subsec. 152(3) *ITA*/subsec. 299(2) *ETA* — Incorrect or Incomplete Assessment or No Assessment Made (subheading Form of Notice Assessment has been renamed Liability Not Dependent on Assessment) (*Grenon v. Canada*); subsec. 152(3.1) *ITA* Normal Reassessment Period (*Grenon v. Canada*; *Siam v. The King*); subsec. 152(4) *ITA*/subsec. 298(4) *ETA* — Misrepresentation (*Caroni v. The King*; *Harika v. The King*; *Deoram v. The King*); subsec. 152(4) — Recalculation or Recharacterization (*Wuswig Inc v. The King*); subsec. 152(9) *ITA*/subsec. 298(6.1) *ETA* — Alternative Arguments (*Baffinland Iron Mines Corporation v. The King*; *Oldcastle Building Products Canada Inc. v. The King*); s. 160 *ITA*/s. 325 *ETA* — Tax Liability

Re Property Transferred Not at Arm's Length — Underlying Assessment (*Turcotte v. The King*); subsec. 160(2) *ITA* Minister May Assess Transferee At Any Time (*Turcotte v. The King*); s. 162 *ITA*/s. 280 *ETA* — Due Diligence Defence (*Laurie v. The King*); subsec. 162(7) *ITA* — Failure to Comply (*Azmayesh-Fard v. The King*); s. 166.1 *ITA*/s. 304 *ETA* — Extension of Time to Object - The Test (new heading) (*Amador v. The King*; *Warner v. The King*); s. 171 Disposal of Appeal (*Ereiser v. The Queen*); subsec. 172(3) Appeal from Refusal to Register, Revocation of Registration, etc. (*Jewish National Fund of Canada Inc. v. Canada (National Revenue)*).

- **Chapter 16, Evidence in Tax Appeals** — The commentary has been updated for the following: Agency (*Sinclair v. Venezia Turismo*); Arm's Length (*Homburg v. The King*); Canada Revenue Agency (CRA) Records (*Caroni v. The King*); Circumstantial Evidence (*Uppal v. The King*); Expert Evidence — Subjects of Expert Evidence — Appraisal (*Klotz v. The Queen*); Hearsay (*Deoram v. The King*); Intention — New Housing Rebate (*Sharma v. The King*; *Osagie v. The King*); Intention — Proof of (*Mvemba v. The King*); Past Recollection Recorded (*Tshibungu v. The King*); *Income Tax Act* subsec. 244(9) /*Excise Tax Act* subsec. 335(5) /*Employment Insurance Act* EI 102(9) (*Grenon v. Canada*); Rectification Orders (*Bosa v. Canada*); Scientific Research (*Paveit Construction Inc. v. The King*; *Tuna Temple Inc. v. The King*); Sham (*Magren Holdings Ltd v. Canada*; *Grenon v. Canada*); Substance Versus Form (*Canada v. Hutchison Whampoa Luxembourg Holdings S.A.R.L.*); Window Dressing (*Grenon v. The Queen*).
- **Chapter 17, Interpretation of Tax Statutes** — The commentary has been updated for the following: The Modern Approach to Statutory Interpretation — Text, Context and Purpose (*Mathew v. The Queen*; *Piekut v. Canada (National Revenue)*); Text (*R. v. Wilson*; *Pharmascience Inc. v. Binet*); Complementary Principles of Interpretation — Deeming Provisions (*Canada v. Vefghi Holding Corp.*; *Uppal v. The King*); Departure from General Principles of Law (*R. v. Wilson*); Different Words in Same Statute (*Grenon v. Canada*); Headings/Marginal Notes/Preambles/Titles (*R. v. Kloubakov*); Implied Exclusion/*Expressio Unius Est Exclusio Alterius* (*Toews v. The King*); Same Words in Same Statute (*Grenon v. Canada*); Statutes Dealing with Same Subject matter (*Lachance v. Agence du Revenu du Quebec*); Complementary Principles of Interpretation — Social Benefit or Welfare Legislation (*Golden View Management Group v. MNR*); Extrinsic Evidence — Dictionary Definitions (*Lundin Mining Corp. v. Markowich*); GAAR (*MacKay v. The Queen*; *Wuswig Inc v. The King*); International Law (*Canada (National Revenue) v. Shopify Inc.*); Jurisprudence of Other Jurisdictions (*The King v. Hutchison Whampoa Luxembourg Holdings S.A.R.L.*); OECD Guidelines (*The King v. Hutchison Whampoa Luxembourg Hold-*

ings S.A.R.L.); Other Official Language (*Grenon v. Canada*); Provincial Law (*Grenon v. Canada*); Treaties (*Priority Foundation v. Canada (National Revenue)*); Words and Phrases — “Beneficial Owner” (*Canada v. Hutchison Whampoa Luxembourg Holdings S.A. R.L.*); Cost (*R. v. Stirling*); “Hedge” (*The King v. Hutchison Whampoa Luxembourg Holdings S.A.R.L.*); “Hold” (new subheading) (*Grenon v. Canada*); “Issue” (new subheading) (*Toews v. The King*); “Primary”/“Primarily”/“Principal”/“Principally” (*Bykov v. The King*); “Sale” or “Sell” (new subheading) (*Toews v. The King*).

- **Chapter 18, Charter of Rights and Freedoms**, commentary has been updated for the following provisions: Part I — *Canadian Charter of Rights and Freedoms*, s. 8 Search or Seizure (*R. v. Rivers et al.*); para. 11(b) Right to be Tried Within a Reasonable Time (*Aidoo v. The King*); s. 15(1) *Charter* Right to Equality Before and Under the Law and to Equal Protection and Benefit of the Law — Supreme Court of Canada Decisions — Race (new subheading) (*Aidoo v. The King*).
- **Chapter 19, Consent Judgments**, commentary has been updated for the following: § 19:1 — Generally (*Canada (Attorney General) v. Collins Family Trust*; *Grenon v. Canada*).
- **Chapter 20, Remission Orders, Taxpayer Relief, The Taxpayer Bill of Rights and the Taxpayers’ Ombudsman**, commentary has been updated for the following provision: s. 23 Definitions — Remission (*Cloth v. Canada*).
- **Appendix A, Canada Evidence Act, Part I**, commentary has been updated for the following provision: s. 23 Evidence of Judicial Proceedings — Certificate where court has no seal (*Yelda Haber Ve Görsel Yayincilik A.S. v. GLWiZ Inc.*); s. 25 Books and Documents (*Sinon v. The King*); s. 31.3 Presumption of Integrity (*R v. Bindra*); s. 40 Provincial Laws of Evidence — How applicable (*Canada (Revenu National) c. Hydro-Québec*; *DHL Global Forwarding (Canada) Inc. v. Lowe’s Canada*).
- **Appendix B, Interpretation Act**, commentary has been updated for the following provisions: s. 3 Application (*Priority Foundation v. Canada (National Revenue)*); s. 10 Law Always Speaking (*R. v. Carignan*); s. 43 Effect of Repeal (*R. v. Archambault*); subsec. 45(2) Repeal does not imply enactment was in force (*Canada (National Revenue) v. Shopify Inc.*).
- **Appendix C, Income Tax Conventions Interpretation Act**, Commentary has been updated for the following provisions: s. 3 Meaning of undefined terms (*Priority Foundation v. Canada (National Revenue)*); s. 7 Application (cross reference updated).

Over 90 new case annotations have been added.