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<b>TAX COURT PRACTICE</b> <b>McMechan &amp; Bourgard</b> <b>2026 - Release 2</b>
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### Highlights

Chapters 3, 4, 5, and 7 have been updated. The following are some notable highlights.

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## Volume 1

- **Chapter 3, Tax Court of Canada Act** — The following provisions have been updated: s. 4 Constitution of Court — Apprehension of Bias (*King v. King*); s. 12 Jurisdiction — Judicial Comity (*Ingredion Canada Corporation v. The King*); s. 17.1 Right to Appear (*Tanafranca v. The King*); subsec. 18.15(1) No Special Form of Appeal (*Eisbrenner v. Canada*); subsec. 18.15(3) Informal and Not Bound by Rules of Evidence (*Paveit Construction Inc. v. The King*; *Deoram v. The King*); s. 18.26 Costs — Consideration of Offers (*Lichtman v. The Queen*); s. 19.2 Constitutional Questions — Notice of Constitutional Question (*Porisky v. The King*)
- **Chapter 4, General Procedure Rules** — The following provisions have been updated: s. 26 When Proceedings May be Consolidated — Stay of Proceedings (*Ingredion Canada Corporation v. The King*); s. 29.1 Proceeding on Behalf of Party Under Legal Disability (*John Doe v. The King*); subsec. 30(1) “Act in Person” — Self-Represented Litigants (*Fe Virrey v. The King*); s. 48 Rules of Pleadings — Applicable to Notice of Appeal — Contents of Notice of Appeal (9231-3303 *Québec Inc. v. The King*); para. 49(1)(e) Other Material Facts: Pleading Misrepresentation (*Deoram v. The King*); para. 49(1)(g) Statutory Provisions Relied On (*Sinon v. The King*); subsec. 53(1) Striking Out Pleadings — With or Without Leave to Amend (9231-3303 *Québec Inc. v. The King*); para. 53(1)(a) Prejudice or Delay the Fair Hearing of the Appeal (1478873 *Ontario Inc. v. The King*; 9231-3303 *Québec Inc. v. The King*); para. 53(1)(a) (new paragraph) Conduct of the Minister; para. 53(1)(a) Treatment of Other Taxpayers’ Activities and Records (new cross-reference); para. 53(1)(b) Scandalous, Frivolous or Vexatious (*Saskatchewan v. The King*; 9231-3303 *Québec Inc. v. The King*); para. 53(1)(d) No Reasonable Grounds for Appeal or Opposing Appeal (1478873 *Ontario Inc. v. The King*); para. 53(3)(a) Court Has No Jurisdiction Over Subject-Matter of Appeal — Constitutionality (*Saskatchewan v. The King*); para. 53(3)(a) Discretionary Decisions (*Sechelt Holdings Inc. v. The King*); para. 53(3)(a) Interest (*Nagendra v. The King*; 9231-3303 *Québec Inc. v. The King*); para. 53(3)(a) Provincial Tax, Provincial Credits, Provincial Penalties, Province of Residence (*Martinez Cedenov. The King*); para. 53(3)(a) Taxpayer Bill of Rights (*Meglobal Canada Ulc v. Canada*); s. 54 When Amendments to Pleadings May Be Made — Amendments — Generally (*Salehi v. The King*; 9231-3303 *Québec Inc. v. The King*; *Ingredion Canada Corporation v. The King*); s. 58 Determination of Questions (*Carvest Properties Limited v. The King*; *President’s Choice Bank v. The King*); s. 71 Evidence by Affidavit — Affidavit of Counsel (*Salehi v. The King*); subsec. 82(1) In That Party’s Possession, Custody or Control (*WIT Management Corp. v. Aulakh*); para. 82(2)(b) Listing Documents for which Privilege is Claimed — Grounds of Objection — Solicitor-Client Privilege (*R.*

*v. Fox*); s. 84 Description of Documents (*Long Lake Hydro Limited v. Western Versatile Construction Corp.*); s. 85 Inspection (*H2 Canmore Apartments LP v. Cormode & Dickson Construction Edmonton Ltd.*; *Canada (National Revenue) v. Cameco Corporation*; *Peninsula Employment v. Castillo*); subsec. 95(1) Scope of Discovery — Relevant to Issues Raised in the Pleadings (*Le v. The King*; *Rafique v. The King*); subsec. 95(1) Must Be Proper Questions (*Delano v. Gendron*; *Culig v. The King*); subsec. 95(1) Undertakings (*Culig v. The King*); subsec. 95(4) Names and Addresses of Persons with Knowledge (*Malik v. The King*); s. 98 Information Subsequently Obtained (*ExxonMobil Canada Resources Company v. The King*); subsec. 100(1) Use of Discovery at Hearing (*9231-3303 Québec Inc. v. The King*); subsec. 100(8) Use of Discovery — Implied Undertaking (*CAE Inc. c. Le Roi*); s. 107 Objections and Rulings (*Le v. The King*; *Malik v. The King*); s. 110 Sanctions for Default or Misconduct — Reattendance and Sanctions for Default or Misconduct (*Gao v. The King*); s. 111 Filing of Transcript (*Tecchi v. Cirillo*; *9231-3303 Québec Inc. v. The King*); s. 112 Examination Where Person Outside Canada (*Gao v. The King*); s. 118 Filing Questions and Answers (*Rafique v. The King*); s. 132 Withdrawal of Admission (*Patel v. The King*); subsec. 135(2) Burden of Proof in an Appeal from an Assessment — Demolishing Assumptions with a Prima Facie Case (*York (Regional Municipality) v. McGuigan*); subsec. 135(2) Misrepresentation and Statute-Barred Reassessments (*Marleau v. The King*; *Deoram v. The King*); subsec. 135(2) Nonsuit Motions (*ExxonMobil Canada Resources Company v. The King*); subsec. 135(2) Penalties — Gross Negligence — False Statements (*Mercier v. The King*); s. 137 Adjournment of Hearing (*Premier Fasteners Inc. v. The King*); s. 138 Reopening of Hearing (*Salehi v. The King*); subsec. 145(2) Contents of Expert’s Report (new cross-reference); s. 146.1 Lead Cases (*Opheim v. The King*); subsec. 147(1) Allocation of Costs and Persons Required to Pay (*Grenon v. The Queen*); subsec. 147(1) Advance or Interim Costs (*King v. The King*); para. 147(3)(a) The Result of the Proceeding (*Grenon v. The Queen*); para. 147(3)(b) Amounts in Issue (*Grenon v. The Queen*); para. 147(3)(c) Importance of the Issues (*Grenon v. The Queen*); para. 147(3)(d) Written Settlement Offers (*Grenon v. The Queen*); para. 147(3)(e) Volume of Work (*Grenon v. The Queen*); para. 147(3)(g) Conduct of a Party (*Grenon v. The Queen*); para. 147(3)(h) Refusal to Admit (*Grenon v. The Queen*); para. 147(3)(j) Any Other Matter Relevant to Costs (*Technology Venture Corporation v. The King*); subsec. 147(3.1) Settlement Offers (*Technology Venture Corporation v. The King*); subsec. 147(3.8) Settlement Offer — No Communication (new subheading) (*Technology Venture Corporation v. The King*); subsec. 147(4) Fixed and Lump Sum Costs (*Technology Venture Corporation v. The King*; *Grenon v. The Queen*); s. 154 Taxation of Costs — Considerations — Must Be Shown as Necessary and Reasonable

*(Technology Venture Corporation v. The King)*; s. 154 Prior to the Notice of Appeal (*Canada v. Bowker*; *Technology Venture Corporation v. The King*); subsec. 157(4) Sales and Consumption Taxes Allowed (*Technology Venture Corporation v. The King*); s. 170 Judgments by Consent on an Appeal — Generally (*Canada v. Hutchison Whampoa Luxembourg Holdings S.À.R.L.*); s. 170.1 Rule 170.1 (new cross-reference); subsec. 172(1) Setting Aside, Varying, or Amending Accidental Errors in Judgments (*Oram's Enterprises Limited v. The King*).

- **Chapter 5, Informal Procedure Rules for Income Tax Act and Petroleum and Gas Revenue Tax Act Appeals** — The following provisions have been updated: *Tax Court of Canada (Informal Procedure)*, s. 6 Reply to Notice of Appeal (*Eba v. The King*); s. 10 Costs Reply to Notice of Appeal (*Mvemba v. The King*; *Bouraima v. The King*; *Rivard v. The King*).
- **Chapter 7, Canada Pension Plan Appeals** — The following provision has been updated: *Tax Court of Canada (Informal Procedure)*, s. 28 Appeal to Tax Court of Canada — No Costs (*Golden View Management Group Inc. v. M.N.R.*).

Over 85 new case annotations have been added. The Index has been updated to reflect the current Release.