

Tax Court of Canada



Cour canadienne de l'impôt

Notice to the Public and the Profession

**Remote commissioning of affidavits**

Due to the impacts of the COVID-19 pandemic, the Tax Court of Canada will continue to accept affidavits that are sworn or affirmed remotely using a method accepted by a Superior Court of the province in which the person authorized to administer the affidavit is located. The affidavit shall state that it was commissioned remotely.

This practice will continue to be in effect until December 31, 2021, with the possibility that it may be extended past this date.

Dated this 1st day of September, 2021.

*(Original signed by Eugene P. Rossiter  
Chief Justice)*

Eugene P. Rossiter  
Chief Justice