



Practice Note No. 1 (amended)

This note further amends Practice Note No.1, which was originally issued on October 4, 1991 and amended on November 23, 2012.

Counsel appearing on hearings governed by the *Tax Court of Canada Rules (General Procedure)* are required to gown. However, when appearing on motions, counsel are not required to gown except if witnesses are to be presented.

When personal circumstances such as a pregnancy, a medical condition or a disability so require, counsel may modify their traditional court attire to accommodate those circumstances. This includes dispensing with wearing a waistcoat, tabs and/or a gown, as appropriate, as long as the modified attire is similar in colour and fabric as the item it is replacing and is in keeping with court decorum. Before the start of the hearing, counsel should inform the court registrar verbally or in writing that they are wearing a modified attire in accordance with this Practice Note. This measure aims to ensure that counsel do not have to discuss their personal circumstances in open court.

Dated this 3rd day of November, 2025.

*(Original signed by Gabrielle St-Hilaire
Chief Justice)*

Gabrielle St-Hilaire
Chief Justice