



Tax Court of Canada

“Case Load Control”

Presented by Chief Justice Eugene Rossiter

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Madrid, Spain
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Tax Court of Canada

Caseload Control Management

Background:

A. Court Description

1. Itinerant in nature – 10 Provinces; 3 Territories
2. Exclusively Trial Court;
3. Number of cities - 57;
4. Number of Judges
 - 22 Judges full time;
 - 4 supernumerary.
5. Number of weeks sittings annually - 44;
6. Number of weeks per Judge - 22.

B. Inventory:

1. Objections annually – 80,000 to 100,000 (50 million returns);
 - 35% allowed in full
 - 35% confirmed
 - 22% varied
 - 8% taxpayers file appeals to TCC
2. How resolved annually;
 - 2,600 resolved by Department of Justice
 - 2,600 taxpayer withdrawn
 - 2,600 proceed to trial
3. Number to Tax Court of Canada annually – 5,000;
4. Approximate ongoing inventory – 10,000;
5. Number in and out annually – 5,000;
6. Inventory make-up:
 - *Informals* (\$25,000 or less per year in dispute) 40%
 - *Generals* (more than \$25,000 per year in dispute) 60%
 - *Group appeals* ↑↓
7. Size of appeals and judicial preferences.

Tax Court of Canada Objectives

- Inventory in annually – 5,000;
- Inventory out annually – 5,000;
- Administrative Guidelines/Goals:
 - Informals
 - Generals
- Statutory time limits re: Judgments:
 - Informals – 90 days
 - Generals – none
- Administrative time limits re: Judgments:
 - Generals – 6 months

Instruments Available to Manage Inventory

1. Judicial Complement

- *Puisne* judges (including CJ & ACJ) - 22;
- Supernumerary Judges - 4;
- Deputy Judges – 2 to 4;
- Sitting for each and how each sitting is utilized.
 - CJ & ACJ – 14 weeks
 - *Puisne* judges – 22 weeks
 - Supernumerary judges – 11 weeks
 - Deputy judges – vary
- Sitting numbers and assignment can increase and decrease depending on inventory.

2. Litigation Process Conferences

- Litigation schedules and Orders;
- Status hearings;
- Case Management Conferences;
- Pre-Trial Conferences;
- Settlement Conferences;

3. Section 174 of the *Income Tax Act*.

4. General Procedure Rule 58;

5. Group Appeals:

- Description;
- Special Rule;
- Funnel Approach;
- Agreement to be bound;

6. Time lines for decision rendered;

7. Double/Triple Booking and Scheduling

8. Split Sittings

9. Communication with Department of Justice/Canada Revenue Agency re: Projects/Groups

10. Resource Allocation

- Planning
 - Different Acts
 - Economy
 - Regional considerations

11. Adequacy case load control mechanisms

12. Appeal time lines: 5,000 appeals docketed annually and divided equally amongst number of judges sitting.

Miscellaneous Matters:

1. Objections and appeals within CRA;
2. Tax Court of Canada Court fees;
 - Informals
 - Generals
3. Legal Representation;
 - Informals
 - Generals
 - Corporations
 - Estates
4. Informal v. General Procedures;
5. Funnel mechanisms;
6. Appeal availability from Tax Court of Canada adjudication.