

This page does not contain legal advice.

► Appeals				
Narrative	Who	Does what	When	Source
Appellant prepares the notice of appeal, names the appropriate Respondent(s)	Appellant	Prepares a notice of appeal using Form 337 (for most appeals) or Form 337.1 (for appeals from informal procedure in the Tax Court of Canada), includes the appropriate respondents as indicated in Rule 338. Once it is prepared, it should be presented to the Registry with any requisite fee under Tariff A.	within the time for filing an appeal. Generally, this is within 30 days after a judgment, or 10 days after an interlocutory judgment.	Rules <a href="#">337</a> , <a href="#">337.1</a> , and <a href="#">338</a> ; <a href="#">Tariff A</a> ; Forms <a href="#">337</a> and <a href="#">337.1</a> ; see also Rule <a href="#">61</a> ; <i>Federal Courts Act</i> , subsection <a href="#">27(2)</a> . For formatting court documents, see also Rules <a href="#">65 – 68</a> and Consolidated Practice Direction paragraphs <a href="#">5 - 12</a>
The Registry issues the notice of appeal	Registry	Issues the notice of appeal	after the Appellant presents the notice of appeal to the Registry for issuance and pays any applicable Tariff A fee.	Rules <a href="#">2 "issued"</a> , <a href="#">62</a> ; <a href="#">Tariff A</a>
Appellant serves the notice of appeal on the Respondents and any other relevant parties, and files proof of service with the Registry	Appellant	Serves the notice of appeal on the respondents and files proof of service with the Registry	within 10 days after issuance of the notice of appeal.	Rule <a href="#">339</a> ; for service, see Rules <a href="#">126.1-148.1</a> . See also Consolidated Practice Direction paragraphs <a href="#">6</a> , <a href="#">20-24</a>
After receiving the notice of appeal, the Respondent serves and files notice of appearance or cross-appeal with proof of service	Respondents	Serve and file a notice of appearance or a notice of cross-appeal	within 10 days of service of the notice of appeal.	Rules <a href="#">73</a> , <a href="#">341</a> ; Forms <a href="#">341A</a> , <a href="#">341B</a>
Parties come to an agreement on the content of the appeal book, then file the agreement.	All Parties	Agree in writing about the documents, exhibits, and transcripts to be included in the appeal book and file a copy of that agreement	within 30 days of the filing of the notice of appeal.	Rules <a href="#">343</a> , <a href="#">344</a>
If agreement cannot be reached, Appellant brings a motion to determine the contents of the appeal book	Appellant	If no agreement can be reached, the Appellant serves and files a notice of motion asking the Court to determine which	within 10 days of the expiry of the period for filing the agreement on the content of the appeal book.	Rule <a href="#">343(3)</a>

		documents will be included in the appeal book		
Appellant orders transcripts	Appellant	Orders transcripts or reproductions of exhibits, if required for the appeal book	within 10 days after either filing the agreement on the content of the appeal book or obtaining an order following a motion for determination of the contents of the appeal book.	Rule <a href="#">343(4)</a>
Appellant prepares the appeal book	Appellant	Prepares the appeal book in accordance with Rule 344	as soon as possible.	Rules <a href="#">343(5)</a> , <a href="#">344</a>
Appellant serves and files the appeal book	Appellant	Serves and files the appeal book	within 30 days after the day on which a copy of an agreement under subsection 343(1) is filed or an order under 343(3) is obtained.	Rules <a href="#">73</a> , <a href="#">345</a>
Appellant serves and files its memorandum of fact and law	Appellant	Serves and files memorandum of fact and law	within 30 days of filing an appeal book.	Rules <a href="#">70</a> , <a href="#">73</a> , <a href="#">346(1)</a>
After receiving the Appellant's memorandum, the Respondent serves and files its memorandum of fact and law	Respondent	Serves and files memorandum of fact and law. If making a cross-appeal, serves memorandum of fact and law for cross-appeal	within 30 days of service of the appellant's memorandum.	Rules <a href="#">70</a> , <a href="#">73</a> , <a href="#">346(2)</a> , <a href="#">346(3)(a)</a>
If the Respondent has cross-appealed, the Appellant serves and files its memorandum of fact and law as a respondent to a cross-appeal	Appellant (if there is a cross-appeal)	Serves and files memorandum of fact and law as respondent	within 30 days of service of the initial respondent's memorandum.	Rules <a href="#">70</a> , <a href="#">73</a> , <a href="#">346(3)(b)</a>
Once the Respondent's memorandum has been received, the Appellant serves and files the requisition for hearing. The requisition must include an estimate of time needed for the hearing. See below: the joint book of authorities is also filed at this time.	Appellant	Serves and files Form 347 requesting a hearing date	within 20 days of the service of the respondent's memorandum or within 20 days of the expiration of time for the respondent to serve its memorandum.	Rules <a href="#">73</a> , <a href="#">347</a> ; Form <a href="#">347</a> ; see also Consolidated Practice Direction <a href="#">34</a>

If the Appellant fails to serve and file the requisition for hearing, the Respondent may serve and file it	Respondent	May request a hearing date if the appellant fails to do so	no timeline specified.	Rules <a href="#">73</a> , <a href="#">347(2)</a>
Parties file a joint book of authorities	Parties	File a joint book of authorities, or file separate books without reproducing authorities if they cannot agree on the contents of a joint book of authorities	within the time for serving and filing the requisition for hearing.	Rules <a href="#">73</a> , <a href="#">348(1)</a> , <a href="#">348(2)</a>
Any party may file a condensed book	Any party	May file a condensed book that contains the extracts from the appeal book and the book of statutes, regulations, and authorities that the party will refer to in oral argument.	It is filed and provided to the Court on the day of the hearing. For in-person hearings, an electronic copy must be submitted for filing to the Registry before the start of the hearing and three paper copies handed up to the panel at a hearing. Copies must be provided to all other parties before the hearing as well.	Rules <a href="#">73</a> , <a href="#">348.1</a> . See also Consolidated Practice Direction paragraphs <a href="#">59 – 64</a>

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