

## Rules

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Tax litigation (here not including the internal CRA objection and appeal processes) may require recourse to either the Tax Court of Canada, Federal Court , Federal Court of Appeal, Provincial Superior Courts, or the Supreme Court of Canada. Knowing the rules applicable to each court will enable you to get to the best resolution possible in the circumstances.

### Tax Court of Canada

The Rules applicable to proceedings before the TCC are made pursuant to the authority of the [Tax Court of Canada Act](#), and include:

- General Procedure [Rules](#)
- Informal Procedure [Rules](#)
- Excise Tax Act (Informal) [Rules](#)
- Canada Pension Plan [Rules](#)
- Employment Insurance Act [Rules](#)
- Customs Act (Informal Procedure) [Rules](#)
- Excise Act, 2001 (Informal) [Rules](#)

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