Reference Table for Appeals
of Tax Court of Canada decisions

	Action required to Contest a Decision of the Tax Court of Canada	Reference	Time Limit
Application for extension of time to file a notice of objection or institute an appeal	An appeal must be filed in the Federal Court of Appeal	Federal Courts Act subsections 27(1.2), (1.3), (2)	Within 30 days after pronouncement of decision in the calculation of which July and August shall be excluded
General Procedure appeals			
Judgment	An appeal must be filed in the Federal Court of Appeal	Federal Courts Act subsections 27(1.1) & (2)	Within 30 days after pronouncement of decision in the calculation of which July and August shall be excluded
Order (excluding orders related to applications for extension of time)	An appeal must be filed in the Federal Court of Appeal	Federal Courts Act subsections 27(1.1) & (2)	Within 10 days after pronouncement of decision
Judgment/Order where the appeal is dismissed because the appellant failed to attend a hearing, status hearing or pre-hearing conference	A motion to have the order of dismissal set aside and the appeal set down for hearing must be filed in the Tax Court of Canada	Tax Court of Canada Rules – (General Procedure) subsection 140(2)	Within 30 days after the pronouncement of the judgment or order
Application for extension of time to file an appeal at the Federal Court of Canada	A motion must be filed in the Federal Court of Appeal	Federal Courts Act subsection 27(2)	Within such further time as the Federal Court of Appeal may either before or after the expiration of those 10 or 30 days, as the case may be, fix or allow
Certificate of Costs	A motion must be filed in the Tax Court of Canada	Tax Court of Canada Rules – (General Procedure) section 159	Within 30 days of the date of a certificate of costs
Extension of time for appealing the taxation of costs	A motion must be filed in the Tax Court of Canada	Tax Court of Canada Rules – (General Procedure) section 12	The Tax Court of Canada must decide based on a motion presented by a party

	Action required to Contest a Decision of the Tax Court of Canada	Reference	Time Limit
Informal Procedure appeals			
Final Judgment/Order	An appeal must be filed in the Federal Court of Appeal	Federal Courts Act subsections 27(1.2), (1.3), (2)	Within 30 days after pronouncement of decision in the calculation of which July and August shall be excluded
Order where the appeal is dismissed because the appellant did not attend the hearing	An application must be filed in the Tax Court of Canada	Tax Court of Canada Act subsection 18.21	180 days after the day on which the order was mailed to the appellant
Application for extension of time to file an appeal at the Federal Court of Appeal	A motion must be filed in the Federal Court of Appeal	Federal Courts Act subsection 27(2)	Within such further time as a judge of the Federal Court of Appeal may, either before or after the expiration of those 30 days, fix or allow
Certificate of Costs	An application must be filed in the Tax Court of Canada	Tax Court of Canada Rules – (IT Informal Procedure) subsection 14(1) and (GST Informal Procedure) subsection 13(1)	Within 20 days of the date of mailing of the certificate of taxation
Extension of time for appealing the taxation of costs	An application must be filed in the Tax Court of Canada	Tax Court of Canada Rules – (IT Informal Procedure) subsection 14(2)	The Tax Court of Canada must decide based on a motion presented by a party
Employment Insurance and Canada Pension Plan appeals			
Judgment	An appeal must be filed in the Federal Court of Appeal	Federal Courts Act subsections 27(1.2), (1.3), (2)	Within 30 days after pronouncement of decision in the calculation of which July and August shall be excluded
Application for extension of time to file an appeal at the Federal Court of Appeal	A motion must be filed in the Federal Court of Appeal	Federal Courts Act subsection 27(2)	Within such further time as a judge of the Federal Court of Appeal may, either before or after the expiration of those 30 days, fix or allow

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