The Joint Committee on Taxation of
The Canadian Bar Association
and
Chartered Professional Accountants of Canada

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November 11, 2025

Sarah Geh
Assistant Deputy Minister
Public Law and Legislative Services

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Assistant Deputy Minister
Tax Law Services Portfolio

Department of Justice Canada
284 Wellington Street, Ottawa, Ontario
K1A 0H8

By email: Justine.Malone@justice.gc.ca

Dear Ms. Geh and Ms. Boucher:

Re: Proposed Amendments to the Tax Court of Canada Act – Increase to Monetary Thresholds for Informal Procedure Appeals

We are writing further to your letter dated September 12, 2025 to the Canadian Bar Association (CBA) seeking input on proposed legislative amendments to the *Tax Court of Canada Act* that would increase the monetary thresholds for using the informal procedure in the Tax Court of Canada. As described in that correspondence:

> Specifically, the Department proposes to increase the informal procedure monetary threshold for appeals filed under:
> - the *Income Tax Act* to $50,000 for the aggregate of all amounts in issue per year, or $100,000 for the amount of a loss in issue; and
> - Part IX of the *Excise Tax Act* to $100,000 for the amount in dispute.

In gathering input, we have sought feedback from the CBA, members of the Joint Committee on Taxation of the CBA and CPA Canada (the “Committee”), and a number of other litigation practitioners.

Respondents were supportive of the proposed increase to the monetary thresholds. No specific concerns with the proposals were noted, and it was also suggested that the Department of Justice review the monetary thresholds on a regular basis and adjust them as appropriate to promote access to justice.

In addition, some respondents recommended that the Department of Justice consider undertaking a broader consultation of the tax dispute resolution process. Such a consultation could help identify additional procedural or administrative improvements that would further enhance accessibility and efficiency for taxpayers and counsel alike.

We appreciate the Department's ongoing engagement with the tax community and the opportunity to contribute to the development of effective and fair tax dispute resolution processes.

Yours truly,

Byron Beswick
Chair, Taxation Committee
Chartered Professional Accountants of Canada

Anu Nijhawan
Chair, Taxation Section
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C.c.: Justine Malone, Senior General Counsel, Tax Law Services Portfolio