

NOTICE OF APPEAL

FEDERAL COURT OF APPEAL

BETWEEN:

Appellant

and

Respondent

NOTICE OF APPEAL

(pursuant to subsection 27(1.2) of the Federal Courts Act)

TO THE RESPONDENT:

A LEGAL PROCEEDING HAS BEEN COMMENCED AGAINST YOU by the appellant. The relief claimed by the appellant appears on the following page.

THIS APPEAL will be heard by the Federal Court of Appeal at a time and place to be fixed by the Judicial Administrator. Unless the court directs otherwise, the place of hearing will be as requested by the appellant. The appellant requests that this appeal be heard at

IF YOU WISH TO OPPOSE THIS APPEAL, to receive notice of any step in the appeal or to be served with any documents in the appeal, you or a solicitor acting for you must prepare a notice of appearance in Form 341A prescribed by the Federal Courts Rules and serve it on the appellant's solicitor, or where the appellant is self-represented, on the appellant, WITHIN 10 DAYS of being served with this notice of appeal.

IF YOU INTEND TO SEEK A DIFFERENT DISPOSITION of the judgment appealed from, you must serve and file a notice of cross-appeal in Form 341B prescribed by the Federal Courts Rules instead of serving and filing a notice of appearance.

Copies of the Federal Courts Rules, information concerning the local offices of the court and other necessary information may be obtained on request to the Administrator of this court at Ottawa (telephone 613-996-6795) or at any local office.

IF YOU FAIL TO OPPOSE THIS APPEAL, JUDGMENT MAY BE GIVEN IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU.

Issued by: \_\_\_\_\_

Address of local office: \_\_\_\_\_

TO:

APPEAL

THE APPELLANT APPEALS to the Federal Court of Appeal from the judgment of the Tax Court of Canada dated \_\_\_\_\_ by which \_\_\_\_\_

THE APPELLANT ASKS that (the relief sought).

THE GROUNDS OF APPEAL are as follows:

(Subsection 27(1.3) provides as follows:

27(1.3) The only grounds for an appeal under subsection (1.2) are that the Tax Court of Canada

(a) acted without jurisdiction, acted beyond its jurisdiction or refused to exercise its jurisdiction;

(b) failed to observe a principle of natural justice, procedural fairness or other procedure that it was required by law to observe;

(c) erred in law in making a decision or an order, whether or not the error appears on the face of the record;

(d) based its decision or order on an erroneous finding of fact that it made in a perverse or capricious manner or without regard for the material before it;

(e) acted, or failed to act, by reason of fraud or perjured evidence; or

(f) acted in any other way that was contrary to law.)

(If the appellant wishes the Tax Court of Canada to forward material to the Registry, add the following paragraph:)

The appellant requests that the Tax Court of Canada send a certified copy of the following material that is not in the possession of the appellant but is in the possession of that court to the appellant and to the Registry:

( \_\_\_\_\_ )