

Tax Court of Canada



Cour canadienne de l'impôt

COMMISSION CANADIENNE
DES AFFAIRES
FISCALES
À LA COUR SUPRÊME FÉDÉRALE

Ottawa, Canada
K1A 0H1

The Honourable Donald G.H. Bowman
Chief Justice

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Juge en chef

2007 NOV 28 A 9:39

BY HAND

November 27, 2007

Judicial Compensation and Benefits Commission
99 Metcalfe Street
Ottawa, Ontario
K1A 1E3

Attn: Ms. Sheila Block

Dear Ms. Block:

The judges of the Tax Court of Canada have requested that I write on their behalf to express our opposition to the proposal made by a number of judges of appellate courts in Canada that there be a differential between the salaries paid to trial court judges and those paid to appellate court judges. No arguments have been put forward to justify such a differential other than the somewhat symbolic concept of "hierarchy". It has not, so far as I know, been asserted that the work of appellate court judges is more onerous than that of trial court judges nor could it be suggested that trial court judges are inferior in intellectual capacity or legal acumen. A differential in salary between appellate and trial court judges would represent an unjustifiable diminution in the status of trial court judges and in the public perception of their essential role in the judicial system.

Yours truly,

D.G.H. Bowman

