

Self-assessment: Committees of Wards of Court

Part 41A-01-04

Last reviewed March 2023

A Ward of Court is an individual who has been adjudged by the President of the High Court to lack the capacity, by reason of age or mental incapacity, to handle their own financial affairs. Wards are placed by the President of the High Court under the care of a "Committee", which may consist of one individual and which has the responsibility for the day to day care of the Ward of Court, subject to the approval of the Registrar of Wards of Court, an officer of the High Court. The Committee of a Ward of Court, in that capacity, is a chargeable person for self-assessment purposes.