

訟費的評定

What is taxation of costs

- This leaflet is designed to provide you with a brief outline of the practice and procedure of the High Court and the District Court on taxation of costs in civil proceedings.
- You should read Order 62 of Rules of the High Court (or Rules of the District Court, as the case may be) and Practice Direction 14.3 for full details.
- The Civil Justice Reform has come into effect on 2nd April 2009. You should also note those transitional arrangements that may be applicable to your case. For further information on transitional arrangements, please refer to Leaflet 12 “Civil Justice Reform: Transitional Arrangements” of this series.
- This publication is for general reference only and should not be treated as a complete or authoritative statement of law or court practice. Whilst every effort has been made to ensure that the information provided in this leaflet is accurate, it does not constitute legal or other professional advice. The Judiciary cannot be held responsible for the content of this publication.
- You may approach the Resource Centre for Unrepresented Litigants at LG1 High Court, 38 Queensway, Hong Kong for further information. However, you should note that the assistance provided at the centre is confined to procedural matters only and the staff there will not give legal advice or make any comments on the merits of your case.

What is taxation of costs?

1. After a hearing or a trial, the Court may make an order of costs in favour of a party. Usually the winning party will be awarded costs, which include fees, charges, disbursements, expenses and remuneration incurred for that hearing or trial or the entire case. The party in whose favour the costs order is made is called the **Receiving Party**. The party who has to pay costs is called the **Paying Party**.

2. Taxation is the process whereby the court assesses the amount of costs payable under the costs order. In the taxation proceeding, the court can only decide the amount of costs but cannot vary the costs order already made. Hence, if you are not satisfied with the costs order, you should consider appeal instead of raising objections to the costs order during taxation.

3. Usually, costs will be allowed if they are necessary or proper for the legal steps taken by the winning party. On taxation of the costs of a litigant in person, he may be allowed costs to compensate for his monetary loss for the legal actions. The maximum costs will be either the actual loss or two-thirds of the amount if the work were carried out and charged by his solicitor. Where in the opinion of the taxing master the litigant has not suffered any monetary loss in doing any work for the legal proceedings, he will only be allowed costs for the time reasonably spent on the work. The maximum costs for the time charge is \$200 per hour.

4. Taxation of costs is a very technical process and will involve extra time and efforts as well as costs for drafting the bill, preparation for the hearing, attendance in court and payment of taxing fees. Parties should try to agree the amount of costs without resorting to taxation by the court. You may do so at any stage before the court has completed taxation.

5. Apart from trying to reach an out-of-court settlement, one way to shorten taxation proceeding is by way of a sanctioned offer or sanctioned payment under Order 62A of Rules of the High Court (or Rules of the District Court, as the case may be). You may make a sanctioned offer or sanctioned payment on the amount of costs at any stage before taxation of the bill. If the other side accepts your offer, the taxation proceeding will end. This procedure will be explained further in paragraphs 25 to 29 below.

How do I commence taxation proceeding?

6. If you are the Receiving Party, you should draft a bill of costs containing:
- the title of the action;
 - the relevant costs order, setting out the date and by whom it was made;
 - the fee earner (probably only yourself) and the hourly rate claimed;
 - the items of work done, by whom and on what dates they were done. The items should be numbered and in chronological order;
 - the costs charged on each item of work, either in a fixed sum permissible by Rules of the High Court (or Rules of the District Court, as the case may be) or on an hourly basis. For disbursements like counsel's fees, expert fees or filing fees, you should set out the amounts as you have paid them;
 - costs of taxation, i.e. the amount of time spent on drafting the bill, preparation for the taxation, attendance in court for the purpose of taxation, calculation and drawing up of the taxed bill and the application for the certificate of costs etc. at the fee earner's rate; and
 - the total amount of all costs claimed.

A sample of such a bill is in **Appendix 1**.

7. You should send a copy of your bill to the Paying Party so that the parties may discuss and try to reach an amicable settlement or narrow down the dispute. You should only commence proceeding for taxation of costs if the Paying Party is not willing to pay or the parties are unable to agree the amount of costs claimed.

8. The proceeding for taxation of your costs is commenced by the filing of a Notice of Commencement of Taxation (NOCT) and the bill of costs at the appropriate Court Registry. A sample of the NOCT is in **Appendix 2**. You should file the NOCT and the bill in the Registry of the court from which you obtained the costs order. You will be required to pay the prescribed taxing fee, which is calculated based on the amount of costs claimed in the bill, when you file the NOCT.

9. You should send a copy of the NOCT to the Paying Party immediately, together with a copy of the bill of costs if you have not previously sent it to the Paying Party.

How do I object to the costs claimed in a bill of costs?

10. If you are the Paying Party, as soon as you have received the NOCT and the bill of costs, you should try to negotiate with the Receiving Party to reach a lump sum settlement or to resolve as many disputed items as possible. If attempts to settle fail, you should then proceed to prepare the List of Objections. You should file your List of Objections with the Registry and send a copy to the Receiving Party or his solicitors within 28 days after service of the NOCT on you.

11. You should number the items of costs objected to in your List of Objections. For each item objected to, you should identify the page reference and item number in the Receiving Party's bill of costs and give brief reasons for your objection. For example, you may object to an item of costs claimed on the ground that:

- the work done is not covered by the terms of the costs order;
- the work done is not necessary or proper;
- the hourly rate charged is excessive;
- the time claimed to have been incurred is excessive;
- the amount of costs claimed is excessive; or
- the person doing the work is not qualified or over-qualified.

You should also suggest an amount which you are willing to pay for each of the items objected to. A sample of the List of Objections is in **Appendix 3**.

12. If you fail to file and serve a List of Objections, the Receiving Party may apply to the court for the costs claimed in his bill of costs to be allowed.

What will happen if no settlement is reached and the Paying Party has failed to file and serve a List of Objections?

13. If you are the Receiving Party, you may apply to the court for the costs claimed in your bill of costs to be allowed if no settlement is reached and the Paying Party has failed to file and serve a List of Objections within 28 days from service of the NOCT. Such an application is made by:

- filing an affidavit to prove due service of the NOCT and the bill on the Paying Party; and
- completing Part A of the Application to Set Down a Bill for Taxation and file it in court and serve it on the Paying Party. A sample of the Application to Set Down a Bill for Taxation is in **Appendix 4**.

You will then be informed of the court's decision.

What will happen after the Paying Party has filed and served a List of Objections?

14. In the event that no settlement on the whole bill can be reached within 28 days after service of the List of Objections, the Receiving Party shall file in court and serve on the Paying Party an Application to Set Down a Bill for Taxation. A sample is at **Appendix 4**.

15. Upon receipt of the Application to Set Down a Bill for Taxation, the court may:

- set the bill down for provisional taxation without a hearing by a Chief Judicial Clerk if the amount claimed in the bill does not exceed \$200,000;
- set the bill down for provisional taxation without a hearing by a taxing master if the amount claimed in the bill exceeds \$200,000; or
- set the bill down for taxation by a taxing master with a hearing if he is satisfied that there is good reason to do so.

What will happen after provisional taxation?

16. If the bill is set down for provisional taxation without a hearing by a Chief Judicial Clerk or a taxing master, the parties will be notified in writing of the court's decision on the amount allowed or disallowed. Such an order is called an "order *nisi*".

17. Parties may seek clarification on the amount allowed or disallowed within 14 days of the notification. Any party objecting to the order *nisi* should apply within 14 days of the notification to the taxing master in writing for a hearing identifying his objections and

giving an estimation of the hearing time. Upon receipt of an application for a hearing, the taxing master will set the bill down (wholly or partly) for taxation with a hearing and give further directions as he deems fit.

18. If no clarification is sought and no objection is made to the order *nisi* within 14 days of the notification, the order *nisi* becomes absolute and there will be no oral hearing.

What will happen at the oral hearing for taxation of a bill?

19. There will be a court hearing if the bill is set down for taxation with a hearing or when there is an objection to the order *nisi*. At the hearing, the court will go through each item of costs objected to. Each party will be permitted to make submission. The taxing master will pronounce the amount he allows item by item. If the Receiving Party or the Paying Party fails to appear at the hearing, the court may dismiss the bill claimed or allow the amount claimed in the bill as the case may be.

What will happen upon completion of the taxation?

20. Upon completion of the taxation, the parties should calculate the total amount that the taxing master has allowed. The parties can jointly submit a certificate (called an Allocatur) to the taxing master for approval. If the taxing master approves it, a certificate will be issued. With that certificate, the costs can be enforced just like any judgment sum.

How do I review the decision of a taxing master?

21. If you are not satisfied with the taxing master's decision, you may apply to the taxing master for review within 14 days after the conclusion of the taxation. At the time you make such application, you must deliver to the taxing master written objections

specifying which items of costs you object to and give brief reasons. A copy of the objections must be delivered to the other party.

22. If, on the other hand, you are served with an application for review, you should, within 14 days after delivery of the grounds of objection, deliver to the taxing master and the applicant written answers to the objections and give brief reasons.

23. If you are dissatisfied with the decision of the taxing master on review, you may apply to a judge for an order to review the taxation. A summons should be issued within 14 days after the taxing master's certificate is signed.

Is there a time limit for a Receiving Party to commence taxation proceeding?

24. A Receiving Party should note that you will not be entitled to commence taxation proceeding after the expiry of two years from the date of the final judgment or costs order absolute.

How to shorten the taxation proceeding by making Sanctioned Offers and Sanctioned Payments?

25. Under Order 62A of Rules of the High Court (or Rules of the District Court as the case may be), the Receiving Party can make a sanctioned offer and the Paying Party can make a sanctioned payment before the taxation of the bill. You will have to read the relevant parts of the Rules first before deciding to make a sanctioned offer or sanctioned payment under the Rules.

26. Sanctioned offer by a Receiving Party

26.1 A sanctioned offer must be in writing and must state whether it relates to the whole or part of the costs. It must provide that after the expiry of 14 days from the date the sanctioned offer is made, unless with the leave of the court, the Paying Party may only accept it if the parties agree on the liability for and the quantum of costs of taxation incurred after the period.

26.2 The Receiving Party shall serve the sanctioned offer on the Paying Party.

26.3 If there is no pending application for withdrawal or diminution of the sanctioned offer, the Paying Party may accept a sanctioned offer at any time before taxation without requiring the leave of the court if he files with the court and serves on the Receiving Party a written notice of acceptance not later than 14 days after the offer was made.

27. Sanctioned payment by a Paying Party

27.1 A sanctioned payment is made by payment into court the offered amount and file with the court a Notice of Sanctioned Payment (Form No.93). The Paying Party shall serve the notice on the Receiving Party and file with the court a certificate of service.

27.2 If there is no pending application for withdrawal or diminution of the sanctioned payment, the Receiving Party may accept a sanctioned payment at any time before taxation without requiring the leave of the court if he files with the court and serves on the Paying Party a written notice of acceptance. The notice of acceptance must be in Form No.93A and must be filed and served no later than 14 days after the offer was made.

27.3 Except where the sanctioned payment is made by one or more of the Paying Parties but not all of them (in which case Order 62A, Rule 16 is applicable), the Receiving Party may after a sanctioned payment is accepted, obtain payment out of the sum in court by making a request for payment in Form No.93B.

28. If a sanctioned offer or a sanctioned payment relating to the whole costs is accepted, the taxation proceeding is stayed.

29. If a sanctioned offer or a sanctioned payment has been made but not accepted, the Paying Party or Receiving Party (as the case may be) may face adverse consequences on interest and costs if the Receiving Party does better than what he has proposed in his sanctioned offer or if he fails to better a sanctioned payment. You should refer to Order 62A, rules 19 and 20 for details of the possible consequences.

Section A: Solicitors' Costs

Fee Earners:

SP - (admitted 1990 - [] per hour)

AS - (admitted 2007 – [] per hour)

TS - [] per hour

LE - [] per hour

| <i>No.</i> | <i>Description</i> | <i>Scale Cost</i> |
|------------|--|---|
| 1. | <p><u>Stage 1: Pre-action Stage (15.06.09 – 25.10.09)</u></p> <p>[insert particulars of work done in this period in compliance with pre-action protocols]</p> <p style="text-align: right;">Sub-total for Stage 1:</p> | |
| 2. | <p><u>Stage 2: From Writ to the day before filing of the first Timetabling Questionnaire (26.10.09 – 27.12.09)</u></p> <p>Writ of Summons and Acknowledgement of Service</p> <p>2.1. drafting Writ (SP – 20 min)</p> <p>2.2. drafting Acknowledgement of Service (SP – 5 min)</p> <p>2.3. prescribed forms and statement of claim to accompany (10 pages)</p> | <p>C:¹</p> <p>F:</p> <p>S:</p> |
| 3. | <p>Statement of Claim</p> <p>3.1. drafting instructions to counsel to settle (SP – 1 hr)</p> <p>3.2. considering settled draft (SP – 30 min)</p> <p>3.3. documents enclosed for counsel (50 pages)</p> | <p>C:</p> <p>F:</p> <p>S:</p> |

¹ C stands for “copying charges”.
 F stands for “attendance filing”.
 S stands for “service”.

| <i>No.</i> | <i>Description</i> | <i>Scale Cost</i> |
|------------|--|-------------------|
| 4. | Acknowledgement of Service Perusing (SP – 10 min) | |
| 5. | Defence Considering (SP – 45 min) | |
| 6. | Amended Defence Considering (SP – 10 min) | |
| 7. | Reply Considering draft of counsel (SP – 35 min) | C: F: S: |
| 8. | Conferences: (a) with client (SP – 4 hrs) (b) with counsel (SP – 1 hr 30 min) | |
| 9. | Communications: 9.1. with client 9.1.1. routine communication: 6 in and 5 out (AS - 1 hr 10 min) 9.1.2. non-routine communication: 5 in and 5 out - to take instructions to sue, to discuss draft statement of claim and reply, etc., obtaining comments (SP – 4 hrs; AS – 1 hr) 9.1.3. 2 long letters out & 1 long email to advise on tactics, to take instructions to sue, to discuss draft statement of claim and reply (SP – 1 hr, 2 hrs & 1 hr respectively) 9.2. with counsel – to discuss pleadings, to seek advice on [issue] (SP – 2 hrs; AS – 30 min) 9.2.1. routine communication: 6 in and 5 out (AS - 1 hr 10 min) | |

| <i>No.</i> | <i>Description</i> | <i>Scale Cost</i> |
|------------|---|-------------------------------|
| | <p>9.2.2. non-routine communication: 5 in and 5 out – to discuss draft statement of claim and reply, etc., obtaining comments (SP – 4 hrs; AS – 1 hr)</p> <p>9.2.3. 3 long letters in and 1 long phone call out to advise on tactics, to discuss draft statement of claim and reply (SP – 45 min, 1 hr & 1 hr respectively)</p> <p>9.3. with Defendant’s solicitors</p> <p style="text-align: center;">Sub-total for stage 2:</p> <p><u>Stage 3: The day of filing of the first Timetabling Questionnaire to the day of last CMC (28.12.09 – 01.09.10)</u></p> | |
| 10. | <p>Questionnaire</p> <p>10.1. reviewing files (SP – 20 min)</p> <p>10.2. drafting questionnaire (SP – 15 min)</p> | <p>C:</p> <p>F:</p> <p>S:</p> |
| 11. | <p>Questionnaire filed by Defendant</p> <p>Considering (SP – 15 min)</p> | |
| 12. | <p>Agreed Timetable</p> <p>12.1. drafting consent summons (SP – 20 min)</p> <p>12.2. drafting agreed timetable (SP – 20 min)</p> | <p>C:</p> <p>F:</p> <p>S:</p> |
| 13. | <p>Order approving agreed timetable</p> <p>Drafting (SP – 10 min)</p> | <p>C:</p> <p>F:</p> <p>S:</p> |

| <i>No.</i> | <i>Description</i> | <i>Scale Cost</i> |
|------------|---|-------------------|
| 14. | List of Documents Drafting (AS – 1 hr) | C: F: S: |
| 15. | Defendant's List of Documents 15.1. Considering (AS – 1 hr) 15.2. Paid copying charges to D's solicitors | C: |
| 16. | Statement of AAA Drafting (AS – 3 hrs) | |
| 17. | Summons and Request for further and better particulars (F&BP) of the Defence Drafting (SP – 3 hrs) | C: F: S: |
| 18. | Defendant's Summons to Strike Out Perusing (SP – 25 min) | |
| 19. | Affirmation of <i>BBB</i> for Defendant Perusing (SP – 40 min) | |
| 20. | Affirmation of <i>CCC</i> for Plaintiff Drafting (SP – 2 hr) | C: F: S: |
| 21. | Summons for F&BP and summons to strike out 21.1. Call over hearing before Master _____ (AS – 30 min) 21.2. Drafting order (AS – 10 min) | C: F: S: |
| 22. | Affirmation of <i>DDD</i> for Defendant Considering (SP – 1 hr 20 min) | |

| <i>No.</i> | <i>Description</i> | <i>Scale Cost</i> |
|------------|--|-------------------|
| 23. | Consent Summons for [specify] 23.1. Considering (SP – 10 min) 23.2. Drafting order (SP – 10 min) | C: F: S: |
| 24. | Preparation of hearing bundles 24.1. drafting index (AS – 50 min) 24.2. collating documents (TS – 2 hrs) | C: F: S: |
| 25. | Brief to counsel to appear on summons for F&BP and summons for striking out Drafting (AS – 15 min) | C: F: S: |
| 26. | Preparation for hearing (SP – 6 hrs) 26.1. considering skeleton submission of defendant and authorities 26.2. considering skeleton submission of counsel and authorities 26.3. reviewing hearing bundle | |
| 27. | Hearing before Master _____ 27.1. Attending (SP – 3 hrs) 27.2. Drafting order (SP – 15 min) | C: F: S: |
| 28. | Witness statement of EEE Considering (SP 1 hr 30 min) | |
| 29. | Defendant's summons for discovery 29.1. considering (SP – 10 min) 29.2. appearing before Master _____ for call over (AS – 30 min) 29.3. considering sealed order of Master _____ (AS – 10 min) | |

| <i>No.</i> | <i>Description</i> | <i>Scale Cost</i> |
|------------|---|-------------------|
| 30. | Amended Defence Considering (SP – 20 min) | |
| 31. | Amended Reply Drafting (SP – 40 min) | C: F: S: |
| 32. | Supplemental list of documents Drafting (AS – 50 min) | C: F: S: |
| 33. | Affirmation of PQR to comply with order for specific discovery Drafting (SP – 1 ½ hrs) | C: F: S: |
| 34. | Witness statements of <i>FFF, GGG, HHH</i> Drafting (SP – 13 hrs) | C: F: S: |
| 35. | Notice of change of solicitors filed by Messrs. <i>XXX</i> Perusing (SP – 5 min) | |
| 36. | Land search and companies search records Perusing (AS – 30 min) | |
| 37. | Instructions to expert Drafting (SP – 40 min) | C: F: S: |
| 38. | Witness statements of <i>BBB</i> and <i>CCC</i> for Defendant Considering (SP – 3 hrs) | |

| <i>No.</i> | <i>Description</i> | <i>Scale Cost</i> |
|------------|---|-------------------|
| 39. | Supplemental witness statement of AAA Drafting (AS – 40 min) | C: F: S: |
| 40. | Report of expert Considering (SP – 2 hrs) | |
| 41. | Hearsay notice of the Plaintiff Drafting (AS – 30 min) | C: F: S: |
| 42. | Hearsay notice of Defendant Considering (SP – 15 min) | |
| 43. | Report of Defendant’s expert Considering (SP – 1 hr) | |
| 44. | Listing Questionnaire for CMC Drafting (SP – 15 min) | C: F: S: |
| 45. | CMC 45.1. attendance before Master Lung (SP – 30 min) 45.2. drafting order of Master Lung (SP – 20 min) | |
| 46. | 2 nd supplemental list of documents Drafting (AS – 1 hr) | C: F: S: |

| <i>No.</i> | <i>Description</i> | <i>Scale Cost</i> |
|------------|---|-------------------|
| 47. | Conferences within stage 3: 47.1. with client 47.2. with counsel | |
| 48. | Communications within stage 3: 48.1. with client 48.2. with counsel 48.3. with expert 48.4. with Defendant's solicitors 48.5. with Court <p style="text-align: center;">Sub-total for stage 3:</p> <p><u>Stage 4: The day after last CMC to the day of last PTR</u> <u>(02.09.10 – 28.12.10)</u></p> | |
| 49. | Preparation for PTR 49.1. drafting questionnaire (SP – 15 min) 49.2. drafting index to trial bundle (SP – 30 min) 49.3. drafting brief to counsel to attend PTR (AS – 10 min) | C: F: S: |
| 50. | PTR 50.1. appearing before _____ J (SP – 20 min) 50.2. drafting order of _____ J (SP – 10 min) | |
| 51. | Perusing notice of date fixed for trial (SP – 5 min) | |
| 52. | Conferences within stage 4: 52.1. with client 52.2. with counsel | |

| <i>No.</i> | <i>Description</i> | <i>Scale Cost</i> |
|------------|--|-------------------------------|
| 53. | <p>Communications within stage 4:</p> <p>53.1. with client</p> <p>53.2. with counsel</p> <p>53.3. with Defendant's solicitors</p> <p>53.4. with Court</p> <p style="text-align: right;">Sub-total for stage 4:</p> <p><u>Stage 5: The day after last PTR to trial (29.12.10 –01.02.11)</u></p> | |
| 54. | <p>Drafting briefs:</p> <p>54.1. to senior counsel (AS – 10 min)</p> <p>54.2. to junior counsel (AS – 10 min)</p> | <p>C:</p> <p>F:</p> <p>S:</p> |
| 55. | <p>Preparation of trial bundles</p> <p>55.1. revising index (SP – 10 min)</p> <p>55.2. collating documents (TS – 5 hrs)</p> | <p>C:</p> <p>F:</p> <p>S:</p> |
| 56. | <p>Preparation for trial:</p> <p>56.1. considering opening submission of counsel (SP – 2 hrs)</p> <p>56.2. considering opening submission of defence counsel (SP – 2 hrs)</p> <p>56.3. considering authorities (SP – 1 hr)</p> <p>56.4. considering closing submission of counsel (SP – 3 hrs)</p> <p>56.5. considering closing submission of defence counsel (SP – 3 hrs)</p> <p>56.6. reviewing 7 trial bundles (SP – 5 hrs)</p> | |

| <i>No.</i> | <i>Description</i> | <i>Scale Cost</i> |
|------------|---|-------------------|
| 57. | Attending trial before _____ J: Day 1 – SP – 5 hrs Day 2 – SP – 4 ½ hrs Day 3 – SP – 5 hrs | |
| 58. | Considering judgment (SP – 1 hr) | |
| 59. | Perusing sealed order (SP – 20 min) | |
| 60. | Conferences within stage 5: 60.1. with client and counsel – SP 2 hrs | |
| 61. | Communications within stage 5: 61.1. with client 61.2. with counsel 61.3. with expert 61.4. with Defendant’s solicitors 61.5. with Court Sub-total for stage 5: | |
| | <u>General</u> | |
| 62. | Legal research on [issue] (SP – 5 hrs) | |
| 63. | General care and conduct (SP – 2 hrs) | |
| | <i>Total:</i> | |

Section B: Disbursements

B.1 & B.2 Counsel's Fees

| <i>No.</i> | <i>Description</i> | <i>Senior Counsel</i> | <i>Junior Counsel</i> |
|------------|---|-----------------------|-----------------------|
| 1. | Settling statement of claim and telephone conference with solicitors Stage [] | | |
| 2. | Drafting Reply Stage [] | | |
| 3. | Attending before Master _____ for summons for F&BP and summons for striking out Stage [] | | |
| 4. | Conference with client and solicitors Stage [] | | |
| 5. | Attending before _____ J for PTR Stage [] | | |
| 6. | Conference with client and solicitors Stage [] | | |
| 7. | Brief to appear before _____ J Stage [] | | |
| 8. | 2 Refreshers Stage [] | | |
| | Total: | | |

B.3 Other Disbursements

| <i>No.</i> | <i>Description</i> | <i>HK\$</i> |
|------------|-----------------------------|-------------|
| 1. | Court fees Stage[___] | |
| 2. | Land search fees Stage[___] | |
| 3. | Expert's fees Stage[___] | |
| | Total: | |

Section C: Costs of Taxation

| No. | Description | Cost | Disbursement |
|------------|---|-------------|---------------------|
| 1. | Instructions to LCD to draft bill and collating documents (SP 1 hr) | | |
| 2. | Commencement of taxation (LCD – 8 hrs) <ul style="list-style-type: none"> 2.1 Reviewing 10 files 2.2 Drafting bill 2.3 Drafting NOCT | | |
| 3. | Approving Bill of Costs (SP – 1 hr) | | |
| 4. | Considering List of Objections (SP – 30 min) | | |
| 5. | Communications with Defendant’s Solicitors to try and agree on costs | | |
| 6. | Taking instructions with client on settlement | | |
| 7. | Drafting application to set down for taxation (LCD – 15 mins) | | |
| 8. | Perusing directions from taxing Master (LCD – 15 min) | | |
| 9. | Writing Letter of Appointment to Court to fix date for taxation (SP –5 mins) | | |
| 10. | Reviewing files and preparing taxation bundle | | |
| 11. | Attending Court for taxation / considering figures after taxation on the papers | | |
| 12. | Checking calculations after taxation (LCD – 30 min) | | |
| 13. | Drafting allocatur (LCD – 10 min) | | |
| 14. | Photocopies <ul style="list-style-type: none"> - For service (21 pages) - To keep (21 pages) | | |

| <i>No.</i> | <i>Description</i> | <i>Cost</i> | <i>Disbursement</i> |
|------------|--|-------------|---------------------|
| 15. | Attendances - Filing - Serving - Fixing date - Lodging taxation bundle | | |
| | Total: | | |

Summary

Case type: Land law

Case Nature: Construction of DMC

Hearing type: interlocutory / trial

No. of days of main hearing: 3 days

Receiving Party: Plaintiff / Defendant

| <i>Section</i> | <i>Description</i> | <i>Cost / Fees Claimed</i> | <i>Costs / Fees Allowed</i> |
|----------------|---|----------------------------|-----------------------------|
| A | Solicitor's Profit Costs (PQE of <i>main</i> handler – >10 years) Stage 1: \$X Stage 2: \$Y Etc. Total for this case / matter: | | |
| B | Disbursements | | |
| B1 | Counsel's Fees ([Senior Counsel / > 7 years]): Brief \$ Refresher rate \$ Conference rate \$ Stage 1: \$X Stage 2: \$Y Etc. Total for this case / matter | | |

| <i>Section</i> | <i>Description</i> | <i>Cost / Fees Claimed</i> | <i>Costs / Fees Allowed</i> |
|----------------|--|----------------------------|-----------------------------|
| B2 | Other disbursements Court fee \$ Land search \$ Expert \$ Stage 1: \$X Stage 2: \$Y Etc. Total for this case / matter | | |
| C | Costs of Taxation | | |
| | Total: | | |

(To be filled in only after the taxation when the summary is submitted with the draft allocatur.)

Has a sanctioned offer or sanctioned payment* under Order 62A ever been made?

Yes No

By whom?

Plf Dft

Has it ever been beaten?

Yes No

Does any of the following sanctions apply to this taxation?

- disallowance of interest on costs
- interest on costs above judgment rate?
- cost on indemnity basis?

Yes No

Yes No

Yes No

**Delete as appropriate*

Sample Notice of Commencement of Taxation

[Insert Title of Action]

NOTICE OF COMMENCEMENT OF TAXATION

1. Take notice that the [Plaintiff] has commenced taxation by filing a bill of costs on [date] pursuant to the costs order of [Master _____ / _____ J] made on [date].
2. [The bill of costs has previously been served on you on _____ and it will not be served on you again / The bill of costs is served together with this Notice]*.
3. You are required to file and serve a list of objections within 28 days of the service of this notice of commencement of taxation on you, i.e. on or before _____. If you do not file the list of objections as stated above, I / We will apply to the Taxing Master for the appropriate directions, including an order for the bill to be taxed as drawn with costs of the taxation against you.
4. I / We* will file an application for setting down for taxation within 28 days of the service of your list of objections on me / us*, i.e. on or before _____.
5. If you are not a party named in the aforesaid costs order but claim to have a financial interest in the outcome of the taxation, you must give notice in writing to [the Plaintiff] and the Registrar within 7 days after service of this Notice on you stating:
 - (a) your financial interest in the outcome of the taxation; and
 - (b) whether you intend to take part in the taxation proceedings.

If you fail to do so, you will not receive any notification relating to the taxation and will not be entitled to take part in the taxation proceedings.

Dated _____ day of _____, 20 ____

[signed, solicitors for the Plaintiff]

* Delete if inappropriate.

Sample List of Objections

[Insert title of action]

The Defendant's List of Objections to the [Plaintiff's] Bill of Costs

| No. | Page No. | Bill item No. | Grounds of Objection and proposed costs | Taxing Master's Ruling ² |
|-----|----------|---------------|--|-------------------------------------|
| 1. | 2 | Hourly rates | Rate of ABC excessive and propose \$per hr | |
| 2. | 4 | 37 | Quantum excessive. Suggest reduction of 15 mins. | |
| 3. | 7 | 49 | Duplication with item 31. Tax off | |
| | | | | |
| | | | | |
| | | | Total deductions if all objections are upheld: \$_____ | |

Estimated time for taxation: hours / days

We [do / do not]* request for a taxation with an oral hearing.

Dated _____ day of _____, 20____

[signed, solicitors for the Defendant]

**Please delete the inappropriate.*

² Delete this column if you are asking for a taxation with an oral hearing.

Sample Application to Set Down a Bill for Taxation

[Insert title of action]

APPLICATION TO SET DOWN A BILL FOR TAXATION

Part A: To be completed by the Receiving Party if no list of objections has been served

The Receiving Party do apply for the bill of costs filed herein on to be taxed as drawn.

- I / We* confirm that the Notice of Commencement of Taxation and the abovementioned bill have been served on the Paying Party on and an affidavit proving due service has been filed.
I / We* confirm that the abovementioned Paying Party has not served a list of objection and that time for doing so has expired on
I / We* apply for the following additional costs of taxation not already stated in the abovementioned bill:
.....

Part B: To be completed when a list of objections has been served

The Receiving Party [and the Paying Party]* do apply to set the bill of costs filed herein on down for taxation.

- I / We* confirm that the amount of costs claimed in the abovementioned bill is [below / of / more than]* \$200,000.
I / We* [do / do not]* request for taxation with an oral hearing. If you request for an oral hearing, please state the reason(s):
.....
I / We* have made my / our best endeavor to reach an agreement on the whole of the bill or on as many items as possible. The following items in the List of Objections are still disputed and require adjudication:
.....
I / We* estimate the time required to tax the abovementioned disputed items is [hours / days]*. (If parties cannot agree on the time estimates, state respective estimate.)
This application is consented to by the Paying Party.
.....

Part C: To be completed if the Receiving Party is on legal aid

- This application has been served on the Director of Legal Aid.

* Please delete the inappropriate item(s).

Dated _____ day of _____, 20.

[Solicitors for]* Receiving Party

[Solicitors for]* Paying Party