

Date: 20060801
Docket: GST-5720-05
(GST-5721-05)
Citation: 2006 FC 944

Between:

In the matter of the *Excise Tax Act*, R.S.C., 1985, c. E-15

and

**In the matter of an assessment or assessments by the
Minister of National Revenue under the *Excise Tax Act*, against**

**GLENN ROYCE MARNEY
1132 Route 655
Waasis, New Brunswick
E2B 8W2**

ASSESSMENT OF COSTS – REASONS

MICHELLE LAMY, ASSESSMENT OFFICER

[1] This is the assessment in writing of the Crown's costs pursuant to the order dated January 16, 2006. On May 17, 2006, I issued a timetable for the written submissions. As of this date, no submissions have been filed.

[2] Having examined the record, the fees are allowed as requested in the amount of \$ 960 for the following items of Tariff B: 5 (4 units/preparation of two contested motions), 6 (1 unit /appearance on motions), 25 (1 unit) and 26 (2 units). All disbursements established by affidavit are also allowed as claimed in the amount of \$ 280.

[3] In conclusion, the costs of the Crown resulting from Court files GST-5720-05 and GST-5721-05 are taxed in the amount of \$ 1,240. A certificate is issued for that amount in Court file GST-5720-05 and a copy of these reasons is placed in Court file GST-5721-05.

DATED AT MONTREAL THIS 1ST DAY OF AUGUST, 2006.

Signed: «Michelle Lamy»

MICHELLE LAMY

ASSESSMENT OFFICER

FEDERAL COURT

NAMES OF COUNSEL AND SOLICITORS OF RECORD

COURT FILE NO.: GST-5720-05

STYLE OF CAUSE:

In the matter of the *Excise Tax Act*, R.S.C., 1985, c. E-15

and

**In the matter of an assessment or assessments by the
Minister of National Revenue under the *Excise Tax Act*, against**

**GLENN ROYCE MARNEY
1132 Route 655
Waasis, New Brunswick
E2B 8W2**

ASSESSMENT WITHOUT PERSONAL APPEARANCE OF PARTIES

PLACE OF TAXATION: Montreal, Quebec

**ASSESSMENT OF COSTS –
REASONS BY:** MICHELLE LAMY, ASSESSMENT OFFICER

DATE OF REASONS: AUGUST 1, 2006

SOLICITORS OF RECORD :

John Sims
Deputy Attorney General of Canada
Ottawa, Ontario

for the Crown