

Date: 20080911

Docket: T-63-07

Citation: 2008 FC 1025

BETWEEN:

MINISTER OF NATIONAL REVENUE

Applicant

and

NORMAN EARBY

Respondent

ASSESSMENT OF COSTS – REASONS

DIANE PERRIER, ASSESSMENT OFFICER

[1] On March 26, 2007, the Court made an order allowing the applicant's application under section 231.7 of the *Income Tax Act* (hereinafter "ITA") with costs only because a third party disclosed to the applicant the documents requested in a notice of request for information dated July 26, 2006.

[2] On February 26, 2008, counsel for the applicant filed a bill of costs, requesting that it be assessed without the appearance of the parties. Registered letters were forwarded to the parties establishing a timetable for their written submissions. Up to now we have not received any written

submission from the parties and accordingly I am now ready to assess the costs on the basis of the documentation on record.

[3] The fees to be assessed are allowed in the amount of \$1,339.20. I allowed Item 1 – preparation and filing of originating documents (5 units); Item 13(a) – counsel fee, preparation for hearing (3 units); Item 14(a) – counsel fee to lead counsel per hour in court (2 units x 0.08 x \$120); Item 25 – services after judgment not otherwise specified (1 unit); and Item 26 (2 units). Item 14(a) was allowed only for the duration of the hearing on March 26, 2008 according to the Court record, which started at 9:34 a.m. and lasted until 9:39 a.m., that is to say, 5 minutes. Item 26 was allowed only for 2 units because the assessment does not seem to me to be complicated.

[4] Judicial fees in the amount of \$50 paid for filing the notice of originating documents are allowed under Tariff A. Disbursements of \$108.89 are allowed in that amount because they appear to me to be reasonable and are proven by affidavit.

[5] The bill of costs for \$1,913.68 submitted by the applicant is assessed and allowed in the amount of \$1,425.88. A certificate of assessment will be issued for this amount.

MONTRÉAL, QUEBEC
September 11, 2008

DIANE PERRIER
ASSESSMENT OFFICER

Certified true translation
Brian McCordick, Translator

**FEDERAL COURT
SOLICITORS OF RECORD**

DOCKET: T-63-07

Between:

MINISTER OF NATIONAL REVENUE

Applicant

AND

NORMAN EARBY

Respondent

WRITTEN ASSESSMENT OF COSTS

PLACE OF ASSESSMENT: Montréal, Quebec

REASONS BY DIANE PERRIER, ASSESSMENT OFFICER

DATED: September 11, 2008

SOLICITORS OF RECORD:

John Sims
Deputy Attorney General of Canada
Ottawa, Ontario

For the applicant

Yanofsky, Gelber, Mancuso
Montréal, Quebec

For the respondent