

Date: 20071002

Docket: A-121-06

Citation: 2007 FCA 313

BETWEEN:

**713460 ONTARIO LTD.
o/a HEIRLOOM CLOCK COMPANY**

Appellant

and

HER MAJESTY THE QUEEN

Respondent

ASSESSMENT OF COSTS – REASONS

**Charles E. Stinson
Assessment Officer**

[1] This appeal of a decision of the Federal Court concerning excise tax in respect of grandfather clocks was dismissed with costs. I issued a timetable for written disposition of the assessment of the Respondent's bill of costs.

[2] The Appellant did not file any materials in response to the Respondent's materials. My view, often expressed in comparable circumstances, is that the *Federal Courts Rules* do not contemplate a litigant benefiting by having an assessment officer step away from a neutral position to act as the litigant's advocate in challenging given items in a bill of costs. However, the assessment officer cannot certify unlawful items, i.e. those outside the authority of the judgment and the tariff.

I examined each item claimed in the amended bill of costs and the supporting materials within those parameters. There were items which might have attracted disagreement, but the total amount claimed in the amended bill of costs is generally arguable as reasonable within the limits of the award of costs. The Respondent's amended bill of costs is allowed as presented at \$2,777.89

"Charles E. Stinson"
Assessment Officer

FEDERAL COURT OF APPEAL

SOLICITORS OF RECORD

DOCKET: A-121-06

STYLE OF CAUSE: 713460 ONTARIO LTD.o/a
HEIRLOOM CLOCK COMPANY v HMQ

**ASSESSMENT OF COSTS IN WRITING WITHOUT PERSONAL APPEARANCE OF
THE PARTIES**

REASONS FOR ASSESSMENT OF COSTS: CHARLES E. STINSON

DATED: October 2, 2007

WRITTEN REPRESENTATIONS:

n/a FOR THE APPELLANT

Ms. Marie Crowley FOR THE RESPONDENT

SOLICITORS OF RECORD:

n/a FOR THE APPELLANT

John H. Sims, Q.C. FOR THE RESPONDENT
Deputy Attorney General of Canada