

Docket: 2004-2257(IT)G

BETWEEN:

ROBERT SCRAGG,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

**CERTIFICATE OF COSTS**

I CERTIFY that I have taxed the party and party costs of the Respondent in this proceeding under the authority of subsection 153(1) of the *Tax Court of Canada Rules (General Procedure)* and I ALLOW THE SUM of \$4,401.30.

Signed at Toronto, Ontario, this 11th day of May 2010.

"Johanne Parent"

---

Taxing Officer

Citation: 2010 TCC 257  
Date: 20100511  
Docket: 2004-2257(IT)G

BETWEEN:

ROBERT SCRAGG,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

### **REASONS FOR TAXATION**

Johanne Parent, Taxing Officer

[1] This matter came on for hearing by way of a telephone conference call on Thursday, May 6, 2010. It follows a Judgment of the Honourable Justice E.A. Bowie of this Court issued on August 7, 2008, dismissing the appeals from reassessments made under the *Income Tax Act* for the 1999, 2000 and 2001 taxation years, with costs.

[2] The Appellant was self-represented and the Respondent was represented by Mr. Victor Caux.

[3] At the conference call, counsel for the Respondent relied on the Affidavit of Olinda V. Samuel sworn on November 20, 2009 in support of the Bill of Costs. The Appellant confirmed having received the documents but submitted that he had no knowledge of the legal process before the Tax Court of Canada regarding costs. In his view, this matter is not over as it is presently before the Ombudsman. The Appellant did not have further submissions with regards to the Tariff or disbursements claimed in the Bill of Costs.

[4] I am satisfied that both parties were duly served with the Notice of Appointment and the Bill of Costs and that the Appellant had time to seek counsel and to review the documents along with the *Tax Court of Canada Rules* on taxation. Having reviewed the evidence on file, the applicable rules and tariff and the sparse arguments of the Appellant, I allow the Respondent's Bill of Costs as presented.

[5] The Bill of Costs is taxed, and I allow the sum of \$4,401.30.

Signed at Toronto, Ontario, this 11th day of May 2010.

"Johanne Parent"  
\_\_\_\_\_  
Taxing Officer