

SECOND SCHEDULE

PREAMBLE

In accordance with subrule 101.07 (1) (b) the costs to be allowed and paid for under this Schedule shall be increased as follows:

- (1) For work done from and including 1 January 1987 to and including 30 June 1987 by 13 per cent.
- (2) For work done from and including 1 July 1987 by 18.65 per cent.
- (3) For work done from and including 1 January 1988 to and including 30 June 1988 by 22.21 per cent.
- (4) For work done from and including 1 July 1988 to and including 31 December 1988 by 26.78 per cent.
- (5) For work done from and including 1 January 1989 to and including 30 June 1989 by 30.58 per cent.
- (6) For work done from and including 1 July 1989 to and including 28 February 1990 by 32.79 per cent.
- (7) For work done from and including 1 March 1990 to and including 30 June 1990 by 34.95 per cent.
- (8) For work done from and including 1 July 1990 to and including 31 December 1990 by 38.77 per cent.
- (9) For work done from and including 1 January 1991 to and including 30 June 1991 by 42.93 per cent.
- (10) For work done from and including 1 July 1991 to and including 31 December 1991 by 43.51 per cent.
- (11) For work done from and including 1 January 1992 by 46.26 per cent.

Instructions	\$
1. Instructions to sue, defend or appeal or to act in any matter of substance whether litigious or otherwise where no other charge is made for the work comprised in such instructions	60.00
Summonses, Etc.	
2. Summonses and third party notices, including an indorsement for a summons of up to one folio, and including all instructions for the indorsement and the third party notice not otherwise charged, drawing, engrossment of the original, and of the solicitors own copy, and attending to issue	45.00
3. Drawing an indorsement of claim on a summons where the same exceeds one folio, for each folio after the first, including instructions not otherwise charged, the engrossment of the original, and the solicitors own copy, per folio	7.00
4. For each additional engrossment of the summons required for service or for a brief	4.50
5. (1) Contribution notices and warrants of execution, including instructions not otherwise charged, the engrossment of the original, and the solicitors own copy, and attending to issue	40.00
(2) For each engrossment to serve or for a brief	4.50
6. Any subpoena, including the praecipe, the engrossment of the original, and the solicitors own copy, and attending to issue	24.00
For each engrossment to serve	4.50

Preparation of Documents

7. Drawing any other document, other than a praecipe or a formal notice, which is necessary to originate, or for use in, or in connection with, any proceedings or in a matter whether litigious or otherwise for which no other charge is prescribed by this scale, including all instructions not otherwise charged, the engrossment of the original and the solicitors own copy, per folio
- PROVIDED THAT a greater amount may be allowed in conveyancing matters where the matter is of importance and/or difficulty. 7.00
8. Where any document is partly printed and partly drawn, the drawing fee for the drawn part shall be allowed and, in addition for the printed matter (inclusive of all instructions not otherwise charged, all perusals, the original copy, and the solicitors own copy) per folio 1.50
9. Preparing any praecipe and any formal notice, including drawing, the engrossment of the original, and the solicitors own copy, where not otherwise provided for 7.50
11. Preparing, entering and serving an appearance or an address for service, including all charges for drawing, the engrossment of the original, one copy for service and solicitors own copy, attending to issue and to serve one other party 36.00
- Each additional copy for service and for attending to serve upon each additional party 9.00
12. Engrossing any original copy of any document where no allowance is made for such engrossment elsewhere, including the solicitors own copy, per folio 1.50
13. For any carbon copies of any typewritten document for which no allowance is made elsewhere if in the opinion of the taxing Master a carbon copy instead of a photostat copy is justified, per folio 0.60
14. Photostating copies of any document:
- (a) per sheet 0.90
- (b) where a substantial number of sheets are or should be photostated at the same time, in respect of multiple copies of the same document for each sheet after the first 0.30
15. Perusing documents, per folio 0.75
- If of substance, not exceeding 2.00
- 15A. Scanning of documents where full perusal is not justified, per folio 0.20
16. The attendance of a solicitor where the nature of the work requires the exercise of special skill or legal knowledge, per hour 84.00
- Attendances**
17. The attendance of a solicitor where work done does not require special skill or legal knowledge, but where it is proper that a solicitor should personally attend, and travelling time, per hour 54.00
18. Attending on any application, matter or taxation in Chambers, which is not certified fit for counsel:
- (a) If short or matter adjourned without substantial argument 32.00
- (b) If ordinary 54.00
- (c) If protracted or of difficulty, per hour 84.00
- 18A. Attending on a pretrial conference under Rule 56 by a solicitor, which is not certified fit for counsel, (and including preparing for the conference):
- (a) If short as for 18 (a) or (b)
- (b) If ordinary 84.00

	(c) If protracted, per hour	84.00
19.	An attendance by a solicitor at Court on the calling over of the general list of cases awaiting trial, where the matter is likely to be mentioned in the callover	15.00
19A.	An attendance by a solicitor at any other callover at Court	32.00
20.	Attendance of a clerk on work not properly able to be carried out by a junior clerk, including travelling time, per hour	32.00
21.	Attending at Court to file documents or papers, or to set down attendances, to deliver documents, or any other attendance capable of performance by a junior clerk, where not otherwise provided for, per attendance	9.00
	(Separate charges will not be allowed to file, deliver or serve several documents which could or should have been filed, delivered or served at the same time.)	
22.	Attending to set down any Chamber application and to search the list for the appointment, including all attendances to file documents which could or should have been done at the same time	15.00
23.	All attendances necessary to settle and seal an order or other document, including attendances of lodging the draft order to be settled, collecting the settled draft order, lodging the engrossed settled order and collecting the sealed order	27.00
	Telephone Attendances	
24.	An attendance by telephone of a solicitor:	
	(a) on a matter involving the exercise of special skill or legal knowledge	11.00
	(b) if properly over 15 minutes on such a matter, for each 15 minutes	21.00
25.	An attendance by telephone of a solicitor not involving the exercise of special skill or knowledge, but of substance	6.00
26.	An attendance by telephone of a clerk on a matter of substance	4.00
	Affidavits	
27.	An attendance on the swearing of an affidavit:	
	(a) of a solicitor to be sworn to an affidavit	15.00
	(b) of a solicitor to take an affidavit where he or his firm has prepared the affidavit	6.00
	(c) of a clerk to be sworn to an affidavit	9.00
	(d) of a solicitor on any other person to be sworn to an affidavit where no charge is made under (b)	15.00
	(such fee is to include all charges for perusing or reading over the affidavit when the attendance properly does not exceed 15 minutes)	
28.	Any formal letter or a letter of any kind of less than one folio	7.50
	Letters	
29.	Any letter in excess of one folio and not being a formal letter	14.00
30.	For each two folios or part of two folios by which any letter properly exceeds three folios, per each two folios	6.00
31.	Circular letters:	
	(a) if short, after the first	4.50
	(b) if exceeding six folios, after the first a charge equal to one-quarter of the amount properly chargeable for the original.	
32.	Telegrams, including the drawing, the engrossment of the text of the message to be sent, and the solicitor's own copy and the attendances to dispatch, unless the text properly exceeds two folios in which case Item 7 shall apply	12.00

32A.	Sending any telex communication including drawing, the attendances to dispatch and the solicitors own copy, per folio	10.00
32B.	Receiving any telex communication on the solicitors telex machine, in addition to the cost for perusal under Item 15, per folio	3.00
32C.	(a) Sending any facsimile transmission including drawing, the engrossment of the header page and including any message thereon and the attendances to dispatch and where proper to serve by this means	4.00
	(b) For each page transmitted after the header page, per page	1.40
32D.	(a) Receiving any facsimile transmission on the solicitors facsimile machine, in addition to the perusal under Item 15 for the first page	3.00
	(b) For each additional page received, per page	0.90
33.	For the payment of any account where an account in writing has been rendered and which is in order, including any letter sent with the payment of the account, if the letter relates solely to the account, and to include all disbursements on cheques	2.00
	Registration of Certificate of Judgment under Service and Execution of Process Act	
33A.	Instructions for and attending to registration of a certificate of judgment pursuant to the Service and Execution of Process Act including all correspondence, documents, attendances in relation thereto as assessed pursuant to Section 22A(1) of the Act but not exceeding	150.00
	Miscellaneous	
34.	Paging, collating, binding and indexing copy documents for use of the Trial Judge, including the drawing and engrossing of indices:	
	(a) where the copy documents are 10 pages or less	4.50
	(b) more than 10 pages	7.50
35.	Arranging any appointment where necessary to do so, including all attendances and correspondence	6.00
36.	Attending any person at the solicitors own office to receive documents, execute authorities, give undertakings etc. where it is necessary that the person should be attended upon:	
	By a solicitor	15.00
	By any other person	3.00
37.	Marking exhibits to an affidavit, per exhibit	3.00
38.	Authorities and consents to obtain reports and other like documents, including drawing and the first three copies of the authority	6.00
39.	Drawing and the engrossment of the original, and of the solicitors own copy of:	
	(a) a proof of a witness for a brief, where it is not necessary to substantially recast any notes made of the statement of the witness or to collate any number of previous statements	
	(b) indices (where not otherwise provided for)	
	(c) formal lists	
	(d) copies or extracts from other documents, (per folio)	3.00

40. Paging, collating, binding and indexing a brief, or appeal book, including the drawing and the engrossment of any indices for the brief or appeal book:
- | | |
|---|--------|
| (a) 10 pages or less | 8.00 |
| (b) more than 10 pages and less than 50 pages | 30.00 |
| (c) more than 50 pages and less than 100 pages | 50.00 |
| (d) more than 100 pages and less than 200 pages | 80.00 |
| (e) more than 200 pages | 120.00 |
- Where it is proper to deliver more than one brief, and in respect of appeal books after the first, an additional amount of one half of the amount allowable under this item for the first copy of the brief or appeal book for each additional brief or appeal book will be allowed. Where a brief or appeal book exceeds 300 pages, the pages in excess of 300 may be treated as a separate brief or appeal book.
41. Care and consideration in the preparation of a brief to be an amount in the discretion of the taxing Master but in cases where oral evidence is to be called on disputed matters or where there is to be substantial argument on legal matters
- 35.00

Notes

- A. The amount allowing for each of the above items is to be at the discretion of the taxing Master, who shall be at liberty in the particular circumstances of the matter to disallow any item entirely or to allow a greater or a lesser amount for any item AND PROVIDED THAT a greater amount may be allowed in conveyancing matters where the matter is of importance or difficulty.
- B. Each bill of costs must show:
- (1) the time spent on any attendance;
 - (2) the number of folios contained in any document for which a charge is made;
 - (3) the name of any solicitor and the status of any clerk in respect of whom any attendance is charged;
 - (4) a separate identifying number for each item;
 - (5) the items of work and disbursements in chronological order.
- C. Where the time for any attendance is only a portion of an hour, such amount may be allowed in accordance with the scale as the proportion of the hour bears to the amount allowed for the whole of an hour.
- D. The number of folios in a document is not to include the heading or the backsheet to the document.
- E. Only the amount of disbursements actually paid or payable are to be shown in the bill as disbursements. Where a disbursement is yet to be paid, this must be specifically stated.
- F. Where a document is less than one folio in length or contains part of a folio, the fee for one folio may be allowed.
- G. For drawing any bill of costs the taxing Master may allow an additional 50 per cent on all drawing fees.
- H. Such allowance for kilometrage by motor vehicle or other conveyance will be made as the Master shall consider reasonable.

THIRD SCHEDULE

The interest rates laid down by this schedule shall be:

- (1) For the purposes of Rules 69.08 and 84.19 from and including 1 January 1987 to and including 30 November 1987 the rate of 15 per cent per annum.
- (2) For the purposes of Rule 85.22 from and including 1 January 1987 to and including 30 November 1987 the rate of 18 per cent per annum.
- (3) For the purposes of all Rules referring to this schedule from and including 1 December 1987 to and including 31 March 1989 the rate of 13.5 per cent per annum.
- (4) For the purposes of all Rules referring to this schedule from and including 1 April 1989 to and including 31 May 1989 the rate of 18 per cent per annum.
- (5) For the purposes of all Rules referring to this schedule from and including 1 June 1989 to and including 31 August 1989 the rate of 19 per cent per annum.
- (6) For the purposes of all Rules referring to this schedule from and including 1 September 1989 to and including 28 February 1990 the rate of 20 per cent per annum.
- (7) For the purposes of all Rules referring to this schedule from and including 1 March 1990 to and including 31 May 1990 the rate of 18 per cent per annum.
- (8) For the purposes of all Rules referring to this schedule from and including 1 June 1990 the rate of 17 per cent per annum.
- (9) For the purposes of all Rules referring to this schedule from and including 1 December 1990 to and including 30 November 1991 the rate of 13 per cent per annum.
- (10) For the purposes of all Rules referring to this schedule from and including 1 December 1991 to and including 29 February 1992 the rate of 10 per cent per annum.
- (11) For the purposes of all Rules referring to this schedule from and including 1 March 1992 to and including 30 November 1993, the rate of 9 per cent per annum.
- (12) For the purposes of all Rules referring to the schedule from and including 1 December 1993 to and including 28 February 1995 the rate of 7 per cent per annum.
- (13) For the purposes of all Rules referring to this schedule from and including 1 March 1995 to and including 30 November 1995 the rate of 9.5 per cent per annum.
- (14) For the purposes of all Rules referring to this schedule from and including 1 December 1995 to and including 31 October 1996 the rate of 9 per cent per annum.
- (15) For the purposes of all Rules referring to this schedule from and including 1 November 1996 to and including 31 March 1997 at the rate of 8.5 per cent per annum.
- (16) For the purposes of all Rules referring to this schedule from and including 1 April 1997 to and including 30 June 1997 at the rate of 8 per centum per annum.
- (17) For the purposes of all Rules referring to this schedule from and including 1 July 1997 to and including 31 December 1997 at the rate of 7 per centum per annum.
- (18) For the purposes of all Rules referring to this schedule from and including 1 January 1998 to and including 31 March 2000 at the rate of 6 per centum per annum.
- (19) For the purposes of all Rules referring to this schedule from and including 6 April 2000 to and including 17 September 2000 at the rate of 6.5 per centum per annum.
- (20) For the purposes of all rules referring to this schedule from and including 18 September 2000 to and including 22 April 2001 at the rate of 7 per centum per annum.
- (21) For the purposes of all rules referring to this schedule from and including 23 April 2001 to and including 1 August 2004 at the rate of 6 per centum per annum.
- (22) For the purposes of all Rules referring to this schedule from and including 2 August 2004 at the rate of 6.5 per centum per annum.

FOURTH SCHEDULE

Editor's Note: The following costs are applicable in respect of work done on and after 6 July 1992 and before 31 October 1998 in accordance with R 101A.01(1).

In accordance with subrule 101A.01(1)(b) the costs to be allowed and paid for under this Schedule shall be increased as follows:

- (1) For work done from and including 13th July, 1992 up to and including 28th February, 1995 by 0.38 per cent.
- (2) For work done from and including 1st March, 1995 by 1.26 per cent.

Preparation of Documents

1. Drawing any document which is necessary to originate, or for use in, or in connection with, any proceeding or in a matter whether litigious or otherwise, including the engrossment of the original per A4 page 40.00
PROVIDED THAT a greater amount may be allowed in conveyancing matters where the matter is of importance and/or difficulty.
2. Where any document is partly printed and partly drawn, the drawing fee for the drawn part shall be allowed and, in addition, for the printed matter (including all perusals thereof) per A4 page 9.00
3. Where a document is prepared on other than A4 paper the amounts to be allowed under items 1 & 2 may be increased or decreased in the discretion of the taxing officer. The fees under items 1 & 2 shall include the preparation of a backsheet.
4. Photocopying any document:
 - (a) per sheet 1.35
 - (b) where a substantial number of sheets are or should be photocopied at the same time, in respect of multiple copies of the same document for each sheet after the first 0.45
5. Perusing documents, per A4 page or the equivalent thereof 4.50
If of substance, not exceeding per A4 page 12.00
6. Scanning of documents where full perusal is not justified, per A4 page or the equivalent thereof 1.20

Attendances

7. The attendance of a solicitor where the nature of the work requires the exercise of special skill or legal knowledge, per hour 124.00
8. The attendance of a solicitor where work done does not require special skill or legal knowledge, but where it is proper that a solicitor should personally attend, and travelling time, per hour 80.00
9. Attending on any application, matter or taxation in Chambers or on a pre-trial conference, or a conciliation conference (not certified fit for counsel) or on any callover:
 - (a) if short or matter adjourned without substantial argument 45.00
 - (b) if ordinary 80.00
 - (c) if protracted or of difficulty, per hour 124.00
10. Attendance of a clerk on work not properly able to be carried out by a junior clerk, including travelling time, per hour 45.00
11. Attending at Court to file or lodge documents or papers, or to set down attendances, to deliver documents, or any other attendance capable of performance by a junior clerk, including attending to set down any Chamber

	application and to search the list for Chamber appointments and all attendances necessary to settle and seal an order or other document, per attendance	13.00
12.	An attendance by telephone of a solicitor, for each six minute interval thereof or part thereof	12.00
13.	An attendance by telephone of a clerk on a matter of substance	6.00
14.	An attendance on the swearing of an affidavit:	
	(a) of a solicitor to be sworn to an affidavit	20.00
	(b) of a solicitor to take an affidavit where he or his firm has prepared the affidavit	9.00
	(c) of a clerk to be sworn to an affidavit	13.00
	(d) of a solicitor on any other person to be sworn to an affidavit where no charge is made under (b)	20.00
	(such fee is to include all charges for perusing or reading over the affidavit when the attendance properly does not exceed 15 minutes)	
15.	Any letter:	
	(a) not exceeding one A4 page	25.00
	(b) exceeding more than one A4 page, for the first page	25.00
	and for subsequent pages	40.00
	(c) Circular letter (including the cost of copying) per A4 page	5.00
16.	Sending a telex communication or facsimile transmission including drawing and the attendances to despatch per A4 page of text	40.00
	Plus the actual cost for despatching same.	
	In relation to the receipt of any telex communication or facsimile transmission, the actual cost of same will be allowed plus the appropriate fee for perusal.	
17.	For the payment of any account where an account in writing has been rendered and which is in order, including any letter sent with the payment of the account, if the letter relates solely to the account, and to include all disbursements on cheques	5.00
	Registration of Certificate of Judgment under Service and Execution of Process Act	
18.	Instructions for and attending to registration of a certificate of judgment pursuant to the Service and Execution of Process Act including all correspondence, documents, attendances in relation thereto as assessed pursuant to Section 22A(1) of the Act but not exceeding	220.00
19.	Paging, collating, binding and indexing copy documents for use of the trial judge, including the index	
	(a) where the copy documents are 10 A4 pages or less	6.00
	(b) more than 10 A4 pages	11.00

20.	Paging, collating, binding and indexing a brief, of	
	(a) 10 pages or less	12.00
	(b) more than 10 pages and less than 50 pages	45.00
	(c) more than 50 pages and less than 100 pages	75.00
	(d) more than 100 pages and less than 200 pages	120.00
	(e) more than 200 pages	175.00
	Where it is proper to deliver more than one brief, and in respect of appeal books after the first, an additional amount of one half of the amount allowable under this item for the first copy of the brief or appeal book for each additional brief or appeal book will be allowed. Where a brief or appeal book exceeds 300 pages, the pages in excess of 300 may be treated as a separate brief or appeal book.	
21.	Care and consideration in the preparation of a brief to be an amount at the direction of the taxing Master but in cases where oral evidence is to be called on disputed matters or where there is to be substantial argument on legal matters	50.00
22.	Preparation of short form Bills of Costs, per A4 page	40.00
23.	Drawing and the engrossment of the original, and of the solicitor's own copy, of:	
	(a) a proof of a witness for a brief, where it is not necessary substantially to recast any notes made of the statement of the witness or to collate any number of previous statements;	
	(b) indices (where not otherwise provided);	
	(c) formal lists;	
	(d) copies of extracts from other documents, per A4 page	20.00

Notes

- A.** The amount allowed for each of the above items is to be at the discretion of the taxing officer, who shall be at liberty in the particular circumstances of the matter to disallow any item entirely or to allow a greater or a lesser amount for any item AND PROVIDED THAT a greater amount may be allowed in conveyancing matters where the matter is of importance or difficulty.
- B.** Each bill of costs (other than a short form bill of costs) must show:
- (1) the time spent on any attendance;
 - (2) the number of A4 pages (or the equivalent thereof) contained in any document for which a charge is made;
 - (3) the name of any solicitor and the status of any clerk in respect of whom any attendance is charged;
 - (4) a separate identifying number for each item and the date thereof;
 - (5) the items of work and disbursements in chronological order.
- C.** Where the time for any attendance is only a portion of an hour, such amount may be allowed in accordance with the scale as the proportion of the hour bears to the amount allowed for the whole of an hour.
- D.** Where in this schedule fees (other than for photocopying) are set by reference to an A4 page, such fee is fixed (except in the case of correspondence) on the basis that the typed or printed content of each page consists of 30 lines in courier 10 size print with margins approximating the minimum referred to in R.102.02(b). Where correspondence is concerned, the fee is fixed on the basis that the typed content of each page after the first page consists of 45 lines in courier 10 sized print with margins approximating the minimum referred to in Rule 102.02(b).

The fee allowable may be adjusted by the taxing officer depending on whether the document in question exceeds or falls short of those standards.

- E.** Only the amount of disbursements actually paid or payable are to be shown in the bill as disbursements. Where a disbursement is yet to be paid, this must be specially stated.
- F.** Where the contents of a document (or page thereof) are less than one A4 page in length the fee allowed therefor is to be at the discretion of the taxing officer.
- G.** For drawing any bill of costs (not including a short form bill of costs) the taxing officer may allow an additional 50 per cent on all drawing fees.
- H.** Such allowance for kilometreage by motor vehicle or other conveyance will be made as the taxing officer shall consider reasonable.
- I.** Where the Court orders a party, or a party or person is otherwise required, to tax costs both as between party and party and solicitor and client, Form 37 of the Supreme Court Rules shall be modified by the applicant so as to provide for the inclusion of both party and party and solicitor and client costs and the respondents' respective responses thereto.

FIFTH SCHEDULE

Editor's Note: The following costs are applicable in respect of work done on and after 31 October 1998 and before 1 July 1999 in accordance with R 101A.01(1).

Preparation of Documents	\$
1. Drawing any document which is necessary to originate, or for use in, or in connection with, any proceeding or in a matter whether litigious or otherwise, including the engrossment of the original, per A4 page	40.50
PROVIDED THAT a greater amount may be allowed in conveyancing matters where the matter is of importance and/or difficulty.	
2. Where any document is partly printed and partly drawn, the drawing fee for the drawn part shall be allowed and, in addition, for the printed matter (including all perusals thereof), per A4 page	9.10
2A. Engrossing the original of any document where no allowance is made for such engrossment elsewhere, including the solicitor's own copy, per A4 page	9.10
3. Where a document is prepared on other than A4 paper the amounts to be allowed under items 1 and 2 may be increased or decreased in the discretion of the taxing officer. The fees under items 1 and 2 shall include the preparation of a backsheet	
4. Photocopying any document:	
(a) per sheet	1.35
(b) where a substantial number of sheets are or should be photocopied at the same time, in respect of multiple copies of the same document for each sheet after the first	0.45
5. Perusing document, per A4 page or the equivalent thereof	4.55
If of substance, not exceeding per A4 page	12.20
6. Scanning of documents where full perusal is not justified, per A4 page or the equivalent thereof	1.20
Attendances	
7. The attendance of a solicitor where the nature of the work requires the exercise of special skill or legal knowledge, per hour	165.00
8. The attendance of a solicitor where work done does not require special skills or legal knowledge, but where it is proper that a solicitor should personally attend, and travelling time, per hour	100.00
9. Attending on any application, matter or taxation in chambers or on a pre-trial conference, or a conciliation conference (not certified fit for counsel) or on any callover:	
(a) if short or matter adjourned without substantial argument	60.00
(b) if ordinary	100.00
(c) if protracted or of difficulty, per hour	165.00
10. Attendance of a clerk on work not properly able to be carried out by a junior clerk, including travelling time, per hour	80.00
11. Attending at Court to file or lodge documents or papers, or to set down, attendance to deliver documents or any other attendance capable of performance by a junior clerk, including attending to set down any Chamber application and to search the list for Chamber appointments and all attendances necessary to settle and seal an order or other document, per attendance	13.20
12. An attendance by telephone of a solicitor, for each six minute interval thereof or part thereof	15.00

13.	An attendance by telephone of a clerk on a matter of substance	6.10
14.	An attendance on the swearing of an affidavit:	
	(a) of a solicitor to be sworn to an affidavit	20.25
	(b) of a solicitor to take an affidavit where he or his firm has prepared the affidavit	9.10
	(c) of a clerk to be sworn to an affidavit	13.20
	(d) of a solicitor on any other person to be sworn to an affidavit where no charge is made under (b)	20.50
	(such fee is to include all charges for marking exhibits and for perusing or reading over the affidavit when the attendance properly does not exceed 15 minutes).	
	Letters	
15.	Any letter:	
	(a) not exceeding one A4 page	25.30
	(b) exceeding more than one A4 page:	
	for the first page	25.30
	and for subsequent pages	40.50
	(c) circular letters (including the cost of copying) per A4 page	5.05
16.	(a) Sending any facsimile transmission including drawing, the engrossment of the header page and including any message thereon and the attendances to dispatch and where proper to serve by this means, per A4 page	6.10
	(b) For each page transmitted after the header page, per A4 page	2.00
	(c) Receiving any facsimile transmission on the solicitor's facsimile machine, in addition to the perusal under item 5 or scanning under item 6 for the first page	4.55
	(d) For each additional page received, per A4 page	1.50
17.	For the payment of any account where an account in writing has been rendered and which is in order, including any letter sent with the payment of the account, if the letter relates solely to the account, and to include all disbursements on cheques	5.05
	Registration of Certificate of Judgment Under Service and Execution of Process Act	
18.	Instructions for and attending to registration of a certificate of judgment pursuant to the Service and Execution of Process Act including all correspondence documents, attendances in relation thereto as assessed pursuant to section 22A (1) of the Act but not exceeding	223.00
	Miscellaneous	
19.	Paging, collating, binding and indexing copy documents for use of the Trial Judge, including the index:	
	(a) where the copy documents are 10 A4 pages or less	6.10
	(b) more than 10 A4 pages	11.15

20.	Paging, collating, binding and indexing a brief, of:	
	(a) 10 pages or less	12.20
	(b) more than 10 pages and less than 50 pages	45.60
	(c) more than 50 pages and less than 100 pages	76.00
	(d) more than 100 pages and less than 200 pages	121.50
	(e) more than 200 pages	177.00
	Where it is proper to deliver more than one brief, and in respect of appeal books after the first, an additional amount of one half of the amount allowable under this time for the first copy of the brief or appeal book for each additional brief or appeal book will be allowed. Where a brief or appeal book exceeds 300 pages, the pages in excess of 300 may be treated as a separate brief or appeal book.	
21.	Care and consideration in the preparation of a brief to be an amount in the discretion of the taxing Master but in cases where oral evidence is to be called on disputed matters or where there is to be substantial argument on legal matters	51.00
22.	Preparation of short form Bill of Costs, per A4 page	40.50
23.	Drawing and the engrossment of the original, and of the solicitor's own copy, of:	
	(a) a proof of a witness for a brief, where it is not necessary substantially to recast any notes made of the statement of the witness or to collate any number of previous statements;	
	(b) indices (where not otherwise provided);	
	(c) formal lists;	
	(d) copies of extracts from other documents, per A4 page	20.50

Notes

- A.** The amount allowed for each of the above items is to be at the discretion of the taxing officer, who shall be at liberty in the particular circumstances of the matter to disallow any item entirely or to allow a greater or a lesser amount for any item AND PROVIDED THAT a greater amount may be allowed in conveyancing matters where the matter is of importance or difficulty.
- B.** Each bill of costs (other than a short form bill of costs) must show:
- (1) the time spent on any attendance;
 - (2) the number of A4 pages (or the equivalent thereof) contained in any document for which a charge is made;
 - (3) the name of any solicitor and the status of any clerk in respect of whom any attendance is charged;
 - (4) a separate identifying number for each item and the date thereof;
 - (5) the items of work and disbursements in chronological order.
- C.** Where the time for any attendance is only a portion of an hour, such amount may be allowed in accordance with the scale as the proportion of the hour bears to the amount allowed for the whole of an hour.
- D.** Where in this schedule fees (other than for photocopying) are set by reference to an A4 page, such fee is fixed (except in the case of correspondence) on the basis that the typed or printed content of each page consists of 30 lines in courier 10 size print with margins approximating the minimum referred to in R.102.02(b). Where correspondence is concerned, the fee is fixed on the basis that the typed content of each page after the first page consists of 45 lines in courier 10 sized print with margins approximating the minimum referred to in Rule 102.02(b).

The fee allowable may be adjusted by the taxing officer depending on whether the document in question exceeds or falls short of those standards.

- E.** Only the amount of disbursements actually paid or payable are to be shown in the bill as disbursements. Where a disbursement is yet to be paid, this must be specially stated.
- F.** Where the contents of a document (or page thereof) are less than one A4 page in length the fee allowed therefor is to be at the discretion of the taxing officer.
- G.** For drawing any bill of costs (not including a short form bill of costs) the taxing officer may allow an additional 50 per cent on all drawing fees.
- H.** Such allowance for kilometreage by motor vehicle or other conveyance will be made as the taxing officer shall consider reasonable.
- I.** Where the Court orders a party, or a party or person is otherwise required, to tax costs both as between party and party and solicitor and client, Form 37 of the Supreme Court Rules shall be modified by the applicant so as to provide for the inclusion of both party and party and solicitor and client costs and the respondents' respective responses thereto.

SIXTH SCHEDULE

Editor's Note: The following costs are applicable in respect of work done on and after 1 July 1999 and before 1 July 2000 in accordance with R 101A.01(1).

Preparation of Documents	\$
1. Drawing any document which is necessary to originate, or for use in, or in connection with, any proceeding or in a matter whether litigious or otherwise, including the engrossment of the original, per A4 page PROVIDED THAT a greater amount may be allowed where the matter is of importance and/or difficulty.	40.50
2. Where any document is partly printed and partly drawn, the drawing fee for the drawn part shall be allowed and, in addition, for the printed matter (including all perusals thereof), per A4 page	9.10
2A. Engrossing the original of any document where no allowance is made for such engrossment elsewhere, including the solicitor's own copy, per A4 page	9.10
3. Where a document is prepared on other than A4 paper the amounts to be allowed under items 1 and 2 may be increased or decreased in the discretion of the taxing officer. The fees under items 1 and 2 shall include the preparation of a backsheet.	
4. Photocopying any document:	
(a) per sheet	0.50
(b) where a substantial number of sheets are or should be photocopied at the same time, in respect of multiple copies of the same document for each sheet after the first regard may be had to commercial photocopying rates	
5. Perusing document, per A4 page or the equivalent thereof (See Note J) If of substance, not exceeding per A4 page	12.20
6. Scanning of documents where full perusal is not justified, per A4 page or the equivalent thereof	1.20
Attendances (See Note K)	
7. The attendance of a solicitor where the nature of the work requires the exercise of special skill or legal knowledge, per hour	165.00
8. The attendance of a solicitor where work done does not require special skills or legal knowledge, but where it is proper that a solicitor should personally attend, and travelling time, per hour	100.00
9. Attending on any application, matter or taxation in chambers or on a pre-trial conference, or a conciliation conference (not certified fit for counsel) or on any callover:	
(a) if short or matter adjourned without substantial argument	60.00
(b) if ordinary	100.00
(c) if protracted or of difficulty, per hour	165.00
10. Attendance of a clerk on work not properly able to be carried out by a junior clerk, including travelling time, per hour	80.00
11. Attending at Court to file or lodge documents or papers, or to set down, attendance to deliver documents or any other attendance capable of performance by a junior clerk, including attending to set down any Chamber application and to search the list for Chamber appointments and all attendances necessary to settle and seal an order or other document, per attendance	13.20

12.	An attendance by telephone of a solicitor, for each six minute interval thereof or part thereof	15.00
13.	An attendance by telephone of a clerk:	
	(a) on a matter of substance	8.00
	(b) on a short call where a message is left	2.00
14.	An attendance on the swearing of an affidavit:	
	(a) of a solicitor to be sworn to an affidavit	20.25
	(b) of a solicitor to take an affidavit where he or his firm has prepared the affidavit	9.10
	(c) of a clerk to be sworn to an affidavit	13.20
	(d) of a solicitor on any other person to be sworn to an affidavit where no charge is made under (b)	20.50
	(such fee is to include all charges for marking exhibits and for perusing or reading over the affidavit when the attendance properly does not exceed 15 minutes. If the attendance exceeds 15 minutes, the attendance will be allowed proportionately, at the rate fixed by Item 8 of the Scale).	
	Letters	
15.	Any letter:	
	(a) not exceeding one A4 page	15.00- 25.30
	(b) exceeding more than one A4 page:	
	for the first page	25.30
	and for subsequent pages	40.50
	(c) circular letters (including the cost of copying) per A4 page	5.05
16.	(a) For incoming facsimile transmissions per page	0.50
	(b) For outgoing facsimile transmissions:	
	for the first page	4.00
	for each subsequent page	1.00
	Where applicable, STD and ISD charges will be allowed as disbursement	1.50
17.	For the payment of any account where an account in writing has been rendered and which is in order, including any letter sent with the payment of the account, if the letter relates solely to the account, and to include all disbursements on cheques	5.10
	Registration of Certificate of Judgment Under Service and Execution of Process Act	
18.	Instructions for and attending to registration of a certificate of judgment pursuant to the Service and Execution of Process Act including all correspondence documents, attendances in relation thereto as assessed pursuant to section 22A (1) of the Act but not exceeding	223.00
	Miscellaneous	
19.	Paging, collating, binding and indexing copy documents for use of the Trial Judge, including the index:	
	(a) where the copy documents are 10 A4 pages or less	6.10
	(b) more than 10 A4 pages	11.20

- 20.** Paging, collating, binding and indexing a brief, of:
- | | | |
|-----|---|--------|
| (a) | 10 pages or less | 12.20 |
| (b) | more than 10 pages and less than 50 pages | 45.60 |
| (c) | more than 50 pages and less than 100 pages | 76.00 |
| (d) | more than 100 pages and less than 200 pages | 121.50 |
| (e) | more than 200 pages | 177.00 |
- Where it is proper to deliver more than one brief, and in respect of appeal books after the first, an additional amount of one half of the amount allowable under this time for the first copy of the brief or appeal book for each additional brief or appeal book will be allowed. Where a brief or appeal book exceeds 300 pages, the pages in excess of 300 may be treated as a separate brief or appeal book.
- 21.** Care and consideration in the preparation of a brief to be an amount in the discretion of the taxing Master but in cases where oral evidence is to be called on disputed matters or where there is to be substantial argument on legal matters 51.00
- 22.** Preparation of short form Bill of Costs, per A4 page 40.50
- 23.** Drawing and the engrossment of the original, and of the solicitor's own copy, of:
- | | | |
|-----|---|-------|
| (a) | a proof of a witness for a brief, where it is not necessary substantially to recast any notes made of the statement of the witness or to collate any number of previous statements; | |
| (b) | indices (where not otherwise provided); | |
| (c) | formal lists; | |
| (d) | copies of extracts from other documents, per A4 page | 20.50 |

Notes

- A.** The amount allowed for each of the above items is to be at the discretion of the taxing officer, who shall be at liberty in the particular circumstances of the matter to disallow any item entirely or to allow a greater or a lesser amount for any item AND PROVIDED THAT a greater amount may be allowed where the matter is of importance or difficulty.
- B.** Each bill of costs (other than a short form bill of costs) must show:
- (1) the time spent on any attendance;
 - (2) the number of A4 pages (or the equivalent thereof) contained in any document for which a charge is made;
 - (3) the name of any solicitor and the status of any clerk in respect of whom any attendance is charged;
 - (4) a separate identifying number for each item and the date thereof;
 - (5) the items of work and disbursements in chronological order.
- C.** Where the time for any attendance is only a portion of an hour, such amount may be allowed in accordance with the scale as the proportion of the hour bears to the amount allowed for the whole of an hour.
- D.** Where in this schedule fees (other than for photocopying) are set by reference to an A4 page, such fee is fixed (except in the case of correspondence) on the basis that the typed or printed content of each page consists of 30 lines in courier 10 size print with margins approximating the minimum referred to in R.102.02(b). Where correspondence is concerned, the fee is fixed on the basis that the typed content of each page after the first page consists of 45 lines in courier 10 sized print with margins approximating the minimum referred to in Rule 102.02(b).

The fee allowable may be adjusted by the taxing officer depending on whether the document in question exceeds or falls short of those standards.

- E.** Only the amount of disbursements actually paid or payable are to be shown in the bill as disbursements. Where a disbursement is yet to be paid, this must be specially stated.
- F.** Where the contents of a document (or page thereof) are less than one A4 page in length the fee allowed therefor is to be at the discretion of the taxing officer.
- G.** For drawing any bill of costs (not including a short form bill of costs) the taxing officer may allow an additional 50 per cent on all drawing fees.
- H.** Such allowance for kilometreage by motor vehicle or other conveyance will be made as the taxing officer shall consider reasonable.
- I.** Where the Court orders a party, or a party or person is otherwise required, to tax costs both as between party and party and solicitor and client, Form 37 of the Supreme Court Rules shall be modified by the applicant so as to provide for the inclusion of both party and party and solicitor and client costs and the respondents' respective responses thereto.
- J.** The maximum rate is appropriate for documents such as pleadings, particulars, advices and opinions and for the more complicated medical and expert reports. A middle range figure will be appropriate for standard expert reports, lists of documents and medical reports. The lower rate will apply to appearances, ordinary correspondence, special damages, vouchers and the like. In cases where a large volume of documents is required to be perused, an hourly rate may be allowed by the Taxing Officer in lieu of a perusal fee.
- K.** When an instructing solicitor is in Court the lower rate should be allowed if the solicitor is merely assisting counsel by being present, but the higher rate should be allowed if the solicitor is more actively involved, e.g. by proofing witnesses, preparing indices, etc.
- L.** The costs allowed in this scale are inclusive of the Goods and Services Tax (GST).

SEVENTH SCHEDULE

Editor's Note: The following costs are applicable in respect of work done on and after 1 July 2000 and before 1 April 2002 in accordance with R 101A.01(1).

Preparation of Documents	\$
1. Drawing any document which is necessary to originate, or for use in, or in connection with, any proceeding or in a matter whether litigious or otherwise, including the engrossment of the original, per A4 page PROVIDED THAT a greater amount may be allowed where the matter is of importance and/or difficulty.	44.00
2. Where any document is partly printed and partly drawn, the drawing fee for the drawn part shall be allowed and, in addition, for the printed matter (including all perusals thereof), per A4 page	10.00
2A. Engrossing the original of any document where no allowance is made for such engrossment elsewhere, including the solicitor's own copy, per A4 page	10.00
3. Where a document is prepared on other than A4 paper the amounts to be allowed under items 1 and 2 may be increased or decreased in the discretion of the taxing officer. The fees under items 1 and 2 shall include the preparation of a backsheet.	
4. Photocopying any document	
(a) per sheet	0.55
(b) where a substantial number of sheets are or should be photocopied at the same time, in respect of multiple copies of the same document for each sheet after the first regard may be had to commercial photocopying rates	
5. Perusing document, per A4 page or the equivalent thereof (See Note J)	5.00
If of substance, not exceeding per A4 page	13.40
6. Scanning of documents where full perusal is not justified, per A4 page or the equivalent thereof	1.30
Attendances (See Note K):	
7. The attendance of a solicitor where the nature of the work requires the exercise of special skill or legal knowledge, per hour	180.00
8. The attendance of a solicitor where work done does not require special skills or legal knowledge, but where it is proper that a solicitor should personally attend, and travelling time, per hour	110.00
9. Attending on any application, matter or taxation in chambers or on a pre-trial conference, or a conciliation conference (not certified fit for counsel) or on any callover:	
(a) if short or matter adjourned without substantial argument	65.00
(b) if ordinary	110.00
(c) if protracted or of difficulty, per hour	180.00
10. Attendance of a clerk on work not properly able to be carried out by a junior clerk, including travelling time, per hour	86.00
11. Attending at Court to file or lodge documents or papers, or to set down, attendance to deliver documents or any other attendance capable of performance by a junior clerk, including attending to set down any Chamber application and to search the list for Chamber appointments and all attendances necessary to settle and seal an order or other document, per attendance	14.50

12.	An attendance by telephone of a solicitor, for each six minute interval thereof or part thereof	16.50
13.	An attendance by telephone of a clerk:	
	(a) on a matter of substance	8.80
	(b) on a short call where a message is left	2.20
14.	An attendance on the swearing of an affidavit:	
	(a) of a solicitor to be sworn to an affidavit	22.00
	(b) of a solicitor to take an affidavit where he or his firm has prepared the affidavit	10.00
	(c) of a clerk to be sworn to an affidavit	14.50
	(d) of a solicitor on any other person to be sworn to an affidavit where no charge is made under (b)	22.50
	(such fee is to include all charges for marking exhibits and for perusing or reading over the affidavit when the attendance properly does not exceed 15 minutes. If the attendance exceeds 15 minutes, the attendance will be allowed proportionately, at the rate fixed by Item 8 of the Scale).	
	Letters	
15.	Any letter:	
	(a) not exceeding one A4 page	16.00- 28.00
	(b) exceeding more than one A4 page:	
	for the first page	28.00
	and for subsequent pages	44.00
	(c) circular letters (including the cost of copying) per A4 page	5.50
16.	(a) For incoming facsimile transmissions per page	0.55
	(b) For outgoing facsimile transmissions:	
	for the first page	4.50
	for each subsequent page	1.10
	Where applicable, STD and ISD charges will be allowed as a disbursement.	
17.	For the payment of any account where an account in writing has been rendered and which is in order, including any letter sent with the payment of the account, if the letter relates solely to the account, and to include all disbursements on cheques	5.50
	Registration of Certificate of Judgment Under Service and Execution of Process Act	
18.	Instructions for and attending to registration of a certificate of judgment pursuant to the Service and Execution of Process Act including all correspondence documents, attendances in relation thereto as assessed pursuant to section 22A (1) of the Act but not exceeding	245.00
	Miscellaneous	
19.	Paging, collating, binding and indexing copy documents for use of the Trial Judge, including the index:	
	(a) where the copy documents are 10 A4 pages or less	6.50
	(b) more than 10 A4 pages	12.20

- 20.** Paging, collating, binding and indexing a brief, of:
- | | | |
|-----|---|--------|
| (a) | 10 pages or less | 13.00 |
| (b) | more than 10 pages and less than 50 pages | 50.00 |
| (c) | more than 50 pages and less than 100 pages | 83.00 |
| (d) | more than 100 pages and less than 200 pages | 132.00 |
| (e) | more than 200 pages | 193.00 |
- Where it is proper to deliver more than one brief, and in respect of appeal books after the first, an additional amount of one half of the amount allowable under this time for the first copy of the brief or appeal book for each additional brief or appeal book will be allowed. Where a brief or appeal book exceeds 300 pages, the pages in excess of 300 may be treated as a separate brief or appeal book.
- 21.** Care and consideration in the preparation of a brief to be an amount in the discretion of the taxing Master but in cases where oral evidence is to be called on disputed matters or where there is to be substantial argument on legal matters 56.00
- 22.** Preparation of short form Bill of Costs, per A4 page 44.00
- 23.** Drawing and the engrossment of the original, and of the solicitor's own copy, of:
- | | | |
|-----|---|-------|
| (a) | a proof of a witness for a brief, where it is not necessary substantially to recast any notes made of the statement of the witness or to collate any number of previous statements; | |
| (b) | indices (where not otherwise provided); | |
| (c) | formal lists; | |
| (d) | copies of extracts from other documents, per A4 page | 22.00 |

Notes

- A.** The amount allowed for each of the above items is to be at the discretion of the taxing officer, who shall be at liberty in the particular circumstances of the matter to disallow any item entirely or to allow a greater or a lesser amount for any item AND PROVIDED THAT a greater amount may be allowed where the matter is of importance or difficulty.
- B.** Each bill of costs (other than a short form bill of costs) must show:
- (1) the time spent on any attendance;
 - (2) the number of A4 pages (or the equivalent thereof) contained in any document for which a charge is made;
 - (3) the name of any solicitor and the status of any clerk in respect of whom any attendance is charged;
 - (4) a separate identifying number for each item and the date thereof;
 - (5) the items of work and disbursements in chronological order.
- C.** Where the time for any attendance is only a portion of an hour, such amount may be allowed in accordance with the scale as the proportion of the hour bears to the amount allowed for the whole of an hour.
- D.** Where in this schedule fees (other than for photocopying) are set by reference to an A4 page, such fee is fixed (except in the case of correspondence) on the basis that the typed or printed content of each page consists of 30 lines in courier 10 size print with margins approximating the minimum referred to in R.102.02(b). Where correspondence is concerned, the fee is fixed on the basis that the typed content of each page after the first page consists of 45 lines in courier 10 sized print with margins approximating the minimum referred to in Rule 102.02(b).

The fee allowable may be adjusted by the taxing officer depending on whether the document in question exceeds or falls short of those standards.

- E.** Only the amount of disbursements actually paid or payable are to be shown in the bill as disbursements. Where a disbursement is yet to be paid, this must be specially stated.
- F.** Where the contents of a document (or page thereof) are less than one A4 page in length the fee allowed therefor is to be at the discretion of the taxing officer.
- G.** For drawing any bill of costs (not including a short form bill of costs) the taxing officer may allow an additional 50 per cent on all drawing fees.
- H.** Such allowance for kilometreage by motor vehicle or other conveyance will be made as the taxing officer shall consider reasonable.
- I.** Where the Court orders a party, or a party or person is otherwise required, to tax costs both as between party and party and solicitor and client, Form 37 of the Supreme Court Rules shall be modified by the applicant so as to provide for the inclusion of both party and party and solicitor and client costs and the respondents' respective responses thereto.
- J.** The maximum rate is appropriate for documents such as pleadings, particulars, advices and opinions and for the more complicated medical and expert reports. A middle range figure will be appropriate for standard expert reports, lists of documents and medical reports. The lower rate will apply to appearances, ordinary correspondence, special damages, vouchers and the like. In cases where a large volume of documents is required to be perused, an hourly rate may be allowed by the Taxing Officer in lieu of a perusal fee.
- K.** When an instructing solicitor is in Court the lower rate should be allowed if the solicitor is merely assisting counsel by being present, but the higher rate should be allowed if the solicitor is more actively involved, e.g. by proofing witnesses, preparing indices, etc.
- L.** The costs allowed in this scale are inclusive of the Goods and Services Tax (GST).

EIGHTH SCHEDULE

- | | | \$ |
|-----------|--|----------|
| 1. | The lump sum costs recoverable pursuant to Rule 101A.07 are: | |
| (a) | in default of appearance | 1,500.00 |
| (b) | in default of defence | 1,600.00 |
| 2. | The costs referred to in paragraph 1 are inclusive of disbursements. | |

NINTH SCHEDULE

Editor's Note: The following costs are applicable in respect of work done on and after 1 April 2002 and before 3 May 2004 in accordance with R 101A.01(1).

Preparation of Documents	\$
1. Drawing any document which is necessary to originate, or for use in, or in connection with, any proceeding or in a matter whether litigious or otherwise including the engrossment of the original per A4 page. PROVIDED THAT a greater amount may be allowed where the matter is of importance and/or difficulty.	44.00
2. Where any document is partly printed and partly drawn, the drawing fee for the drawn part shall be allowed and, in addition, for the printed matter (including all perusals thereof) per A4 page	10.00
3. Engrossing the original of any document where no allowance is made for such engrossment elsewhere, including the solicitor's own copy, per A4 page.	10.00
4. Where a document is prepared on other than A4 paper the amounts to be allowed under items 1 and 2 may be increased or decreased in the discretion of the taxing officer. The fees under items 1 and 2 shall include the preparation of a backsheet.	
5. Photocopying any document	
(a) per sheet	0.55
(b) where a substantial number of sheets are or should be photocopied at the same time, in respect of multiple copies of the same document for each sheet after the first regard may be had to commercial photocopying rates.	
6. Printing any e-mails (sent or received) or the electronic scanning of any documents, per sheet	0.55
7. Perusing document, per A4 page or the equivalent thereof (see Note J). If of substance, not exceeding per A4 page.	5.00 13.40
8. Scanning of documents including e-mails where full perusal is not justified, per A4 page or the equivalent thereof.	1.30
Attendances (see Note K)	
9. The attendance of a solicitor where the nature of the work requires the exercise of special skill or legal knowledge, per hour	180.00
10. The attendance of a solicitor where work done does not require special skills or legal knowledge, but where it is proper that a solicitor should personally attend, and travelling time, per hour	110.00
11. Attending on any application, matter or taxation in chambers or on a pre-trial conference, or a conciliation conference (not certified fit for counsel) or on any callover:	
(a) if short or matter adjourned without substantial argument	65.00
(b) if ordinary	110.00
(c) if protracted or of difficulty, per hour	180.00
12. Attendance of a clerk on work not properly able to be carried out by a junior clerk, including travelling time, per hour	86.00
13. Attending at Court to file or lodge documents or papers, or to set down, attendance to deliver documents or any other attendance capable of performance by a junior clerk, including attending to set down any Chamber application and to search the list for Chamber appointments and all attendances necessary to settle and seal an order or other document, per attendance.	14.50
14. Filing or lodging documents or papers at Court electronically, per lodgement.	14.50

15.	An attendance by telephone of a solicitor, for each six minute interval thereof or part thereof.	16.50
16.	An attendance by telephone of a clerk –	
	(a) on a matter of substance	8.80
	(b) on a short call where a message is left	2.20
17.	An attendance on the swearing of an affidavit:	
	(a) of a solicitor to be sworn to an affidavit	22.00
	(b) of a solicitor to take an affidavit where he or his firm has prepared the affidavit	10.00
	(c) of a clerk to be sworn to an affidavit	14.50
	(d) of a solicitor or any other person to be sworn to an affidavit where no charge is made under (b)	22.50
	(such fee is to include all charges for marking exhibits and for perusing or reading over the affidavit when the attendance properly does not exceed 15 minutes. If the attendance exceeds 15 minutes, the attendance will be allowed proportionately, at the rate fixed by Item 10 of the Scale).	
	Letters	
18.	Any letter (including an e-mail letter):	
	(a) not exceeding one A4 page	16.00
	(b) exceeding more than one A4 page,	
	for the first page	28.00
	and for subsequent pages	44.00
	(c) circular letters (including the cost of copying per A4 page	5.50
19.	(a) for incoming facsimile transmissions per page	0.55
	(b) for outgoing facsimile transmissions –	
	for the first page	4.50
	for each subsequent page	1.10
	(c) for outgoing e-mails (not charged under item 18)	4.50
	for each attachment	4.50
	Where applicable, STD and ISD charges will be allowed as a disbursement	
20.	For the payment of any account where an account in writing has been rendered and which is in order, including any letter sent with the payment of the account, if the letter relates solely to the account, and to include all disbursements on cheques	5.50
	Registration of Certificate of Judgment Under Service and Execution of Process Act	
21.	Instructions for and attending to registration of a certificate of judgment pursuant to the Service and Execution of Process Act including all correspondence documents, attendances in relation thereto as assessed pursuant to section 22A(1) of the Act but not exceeding	245.00
	Miscellaneous	
22.	Paging, collating, binding and indexing copy documents for use of the Trial Judge, including the index:	
	(a) where the copy documents are 10 x A4 pages or less	6.50
	(b) more than 10 x A4 pages	12.20

23.	Paging, collating, binding and indexing a brief, of:	
	(a) 10 pages or less	13.00
	(b) more than 10 pages and less than 50 pages	50.00
	(c) more than 50 pages and less than 100 pages	83.00
	(d) more than 100 pages and less than 200 pages	132.00
	(e) more than 200 pages	193.00
	Where it is proper to deliver more than one brief, and in respect of appeal books after the first, an additional amount of one half of the amount allowable under this time for the first copy of the brief or appeal book for each additional brief or appeal book will be allowed. Where a brief or appeal book exceeds 300 pages, the pages in excess of 300 pages may be treated as a separate brief or appeal book.	
24.	Care and consideration in the preparation of a brief to be an amount in the discretion of the taxing Master but in cases where oral evidence is to be called on disputed matters or where there is to be substantial argument on legal matters	56.00
25.	Preparation of short form Bill of Costs, per A4 page	44.00
26.	Drawing and the engrossment of the original, and of the solicitor's own copy, of:	
	(a) a proof of a witness for a brief, where it is not necessary substantially to recast any notes made of the statement of the witness or to collate any number of previous statements;	
	(b) indices (where not otherwise provided);	
	(c) formal lists;	
	(d) copies of extracts from other documents, per A4 page	22.00

Notes:

- A.** The amount allowed for each of the above items is to be at the discretion of the taxing officer, who shall be at liberty in the particular circumstances of the matter to disallow any item entirely or to allow a greater or a lesser amount for any item AND PROVIDED THAT a greater amount may be allowed where the matter is of importance or difficulty.
- B.** Each bill of costs (other than a short form bill of costs) must show:
- (1) the time spent of any attendance;
 - (2) the number of A4 pages (or the equivalent thereof) contained in any document for which a charge is made;
 - (3) the name of any solicitor and the status of any clerk in respect of whom any attendance is charged;
 - (4) a separate identifying number for each item and the date thereof;
 - (5) the items of work and disbursements in chronological order.
- C.** Where the time for any attendance is only a portion of an hour, such amount may be allowed in accordance with the scale as the proportion of the hour bears to the amount allowed for the whole of an hour.
- D.** Where in this schedule fees (other than for photocopying) are set by reference to an A4 page, such fee is fixed (except in the case of correspondence) on the basis that the typed or printed content of each page consists of 30 lines in Courier 10 size print with margins approximately the minimum referred to in R 102.02(b). Where correspondence is concerned, the fee is fixed on the basis that the typed content of each page after the first page consists of 45 lines in Courier 10 sized print with margins approximating the minimum referred to in R 102.02(b). The fee allowable may be adjusted by the taxing officer depending on whether the document in question exceeds or falls short of those standards.

- E.** Only the amount of disbursements actually paid or payable are to be shown in the bill as disbursements. Where a disbursement is yet to be paid, this must be specially stated.
- F.** Where the contents of a document (or page thereof) are less than one A4 page in length the fee allowed therefore is to be at the discretion of the taxing officer.
- G.** For drawing any bill of costs (not including a short form bill of costs) the taxing officer may allow an additional 50 per cent on all drawing fees.
- H.** Such allowance for kilometreage by motor vehicle or other conveyance will be made as the taxing officer shall consider reasonable.
- I.** Where the Court orders a party, or a party or person is otherwise required, to tax costs both as between party and party and solicitor and client, Form 37 of the Supreme Court Rules shall be modified by the applicant so as to provide for the inclusion of both party and party and solicitor and client costs and the respondent's respective responses thereto.
- J.** The maximum rate is appropriate for documents such as pleadings, particulars, advices and opinions and for the more complicated medical and expert reports. A middle range figure will be appropriate for standard expert reports, lists of documents and medical reports. The lower rate will apply to notices of address for service, ordinary correspondence, special damages, vouchers and the like. In cases when a large volume of documents is required to be perused, an hourly rate may be allowed by the taxing officer in lieu of a perusal fee.
- K.** When an instructing solicitor is in Court the lower rate should be allowed if the solicitor is merely assisting counsel by being present, but the high rate should be allowed if the solicitor is more actively involved, eg by proofing witnesses, preparing indices, etc.
- L.** The costs allowed in this scale do not include the Goods and Services Tax (GST).

The GST should not be included in a claim for costs in a party/party Bill of Costs if the receiving party is able to recover the GST as an input tax credit. Where the receiving party is able to obtain an input tax credit for a proportion of the GST only, only that portion which is eligible for credit should be claimed in the party/party bill.

Where there is a dispute as to whether the GST is properly claimed in the party/party Bill of Costs, the receiving party must provide a certificate signed by the solicitors or the auditors of the receiving party as to the extent of any input tax credit available to the receiving party.

TENTH SCHEDULE

Editor's Note: The following costs are applicable in respect of work done on and after 3 May 2004 and before 1 August 2005 in accordance with R 101A.01(1).

Please read notes attached to this schedule

	\$
Documents	
1. Drawing any document which is necessary to originate, or for use in, or in connection with, any proceeding or in a matter whether litigious or otherwise including the engrossment of the original per A4 page PROVIDED THAT a greater amount may be allowed where the matter is of importance and/or difficulty (See Notes D, E and G)	62.00
2. Where any document is partly printed and partly drawn, the drawing fee for the drawn part shall be allowed and, in addition, for the printed matter (including all perusals thereof) per A4 page (See Notes D and E)	14.00
3. Engrossing the original of any document where no allowance is made for such engrossment elsewhere, including the solicitor's own copy, per A4 page (See Notes D and E)	14.00
4. Photocopying or printing any document, including printing any e-mail (sent or received) per sheet (See Note L)	0.80
5. Perusing any document, per A4 page or the equivalent thereof If of substance, not exceeding per A4 page (See Notes D and J)	7.00 19.00
6. Scanning of documents including e-mails where full perusal is not justified, per A4 page or the equivalent thereof (See Note D)	1.80
Attendances (See Note C)	
7. The attendance of a solicitor where the nature of the work requires the exercise of special skill or legal knowledge, per hour (See Note K)	250.00
8. The attendance of a solicitor where work done does not require special skills or legal knowledge, but where it is proper that a solicitor should personally attend, and travelling time, per hour (See Note K)	154.00
9. Attending on any application, matter or taxation in chambers or on a pre-trial conference, or a settlement conference (not certified fit for counsel) or any callover: (a) if short or matter adjourned without substantial argument (b) if ordinary (c) if protracted or of difficulty, per hour - in a range	90.00 155.00 250.00
10. Attendance of a clerk on work not properly able to be carried out by a junior clerk, including travelling time, per hour	120.00

11.	Attending at Court to file or lodge documents or papers, or to set down, attendance to deliver documents or any other attendance capable of performance by a junior clerk, including attending to set down any Chamber application and to search the list for Chamber appointments and all attendances necessary to settle and seal an order or other document and including filing or lodging documents or papers at Court electronically, per attendance or lodgement	20.00
12.	An attendance by telephone of a solicitor, for each six minutes interval or part thereof	25.00
13.	An attendance by telephone of a clerk:	
	(a) on a matter of substance	12.50
	(b) on a short call where a message is left	3.00
14.	An attendance on the swearing of an affidavit:	
	(a) of a solicitor to be sworn to an affidavit	36.00
	(b) of a solicitor to take an affidavit where he or his firm has prepared the affidavit	20.00
	(c) of a clerk to be sworn to an affidavit	20.00
	(d) of a solicitor on any other person to be sworn to an affidavit where no charge is made under (b)	38.00
	(such fee is to include all charges for marking exhibits and for perusing or reading over the affidavit when the attendance properly does not exceed 15 minutes. If the attendance exceeds 15 minutes, the attendance will be allowed proportionately, at the rate fixed by Item 7 of the Scale)	
	Letters	
15.	Any letter (including an e-mail letter)	
	(a) per A4 page, provided that letters of less than one page and the first page of any letter are to be charged proportionally,	62.00
	(b) circular letters after the first (including the cost of copying/printing per A4 page (See Notes D and E)	8.00
16.	For receiving and sending facsimile transmissions and e-mails and the electronic scanning of documents:	
	(a) for incoming facsimile transmissions per printed page	1.00
	(b) for outgoing facsimile transmissions -	
	for the first page	9.00
	for each subsequent page	2.00
	(c) for outgoing e-mails (not charged under item 15)	6.50
	for each attachment	6.50
	(d) for electronically scanning documents -	
	for the first sheet	6.50
	for each subsequent sheet	2.00
	Where applicable, STD and ISD charges will be allowed as a disbursement	
17.	For the payment of any account where an account in writing has been rendered and which is in order, including any letter sent with the payment of that account, if the letter relates solely to the account, and to include all disbursements on cheques	8.00

Registration of Certificate of Judgment Under Service and Execution of Process Act

18. Instructions for and attending to registration of a certificate of judgment pursuant to the Service and Execution of Process Act including all correspondence, documents, attendances in relation thereto as assessed pursuant to section 22A(1) of the Act but not exceeding 345.00

Miscellaneous

19. Paging, collating, binding and indexing copy documents for use of the Trial Judge, including the index:
- (a) where the copy documents are 10 x A4 pages or less 9.00
 - (b) more than 10 x A4 pages 17.00
20. Paging, collating, binding and indexing a brief of:
- (a) 10 pages or less 18.00
 - (b) from 11 to 50 pages 70.00
 - (c) from 51 to 100 pages 116.00
 - (d) from 101 to 200 pages 185.00
 - (e) more than 200 pages 270.00

Where it is proper to deliver more than one brief, and in respect of appeal books after the first, an additional amount of one half of the amount allowable under this item for the first copy of the brief or appeal book for each additional brief or appeal book will be allowed.

Where a brief or appeal book exceeds 300 pages, the pages in excess of 300 pages may be treated as a separate brief of appeal book.

21. Care and consideration in the preparation of a brief to be an amount in the discretion of the taxing Master but in cases where oral evidence is to be called on disputed matters or where there is to be substantial argument on legal matters 80.00
22. Preparation of short form bill of costs, per A4 page 62.00
23. Drawing and the engrossment of the original, and of the solicitor's own copy of:
- (a) a proof of a witness for a brief, where it is not necessary substantially to recast any notes made of the statement of the witness or to collate any number of previous statements;
 - (b) indices (where not otherwise provided)
 - (c) formal lists
 - (d) copies of extracts from other documents, per A4 page 30.00

Notes

- A. The amount allowed for each of the above items is to be at the discretion of the taxing officer, who shall be at liberty in the particular circumstances of the matter to disallow any item entirely or to allow a greater or lesser amount for any item AND PROVIDED THAT a greater amount may be allowed where the matter is of importance or difficulty
- B. Each bill of costs (other than a short form bill of costs) must show:
- (1) the time spent on any attendance;
 - (2) the number of A4 pages (or the equivalent thereof) contained in any document for which a charge is made;
 - (3) the name of any solicitor and the status of any clerk in respect of whom any attendance is charged;
 - (4) a separate identifying number for each item and the date thereof;

(5) the items of work and disbursements in chronological order.

- C. Where the time for any attendance is only a portion of an hour, such amount may be allowed in accordance with the scale as the proportion of the hour bears to the amount allowed for the whole of an hour.
- D. Where in this schedule fees (other than for photocopying, printing, electronically scanning, or sending and receiving by facsimile transmission) are set by reference to an A4 page, such fees are fixed (except in the case of correspondence) on the basis that the typed or printed content of each page consists of 30 lines of 12 size print with margins approximately the minimum referred to in R 102.02(b). Where correspondence is concerned, the fee is fixed on the basis that the typed content of each page consists of 45 lines in 12 size print with margins approximately the minimum referred to in R 102.02(b). The fee allowable may be adjusted by the taxing officer depending on whether the document in question exceeds or falls short of those standards.

Where the contents of a document (or page thereof) are less than one A4 page in length the fee allowed is therefore to be at the discretion of the taxing officer.

- E. Where a document is prepared on other than A4 paper the amounts to be allowed under items 1, 2, 3 and 15 may be increased or decreased in the discretion of the taxing officer.
- F. Only the amount of disbursements actually paid or payable are to be shown in the bill as disbursements. Where a disbursement is yet to be paid, this must be specially stated.
- G. For drawing of any bill of costs (not including a short form bill of costs) the taxing officer may allow an additional 50 per cent on all drawing fees.
- H. Such allowance for kilometrage by motor vehicle or other conveyance will be made as the taxing officer shall consider reasonable.
- I. Where the Court orders a party, or a party or person is otherwise required, to tax costs both as between party and party and solicitor and client, Form 37 of the Supreme Court Rules shall be modified by the applicant so as to provide for the inclusion of both party and party and solicitor and client costs and the respondent's respective responses thereto.
- J. The maximum rate for perusal is appropriate for documents such as pleadings, particulars, advices and opinions and for the more complicated medical and expert reports. A middle range figure will be appropriate for standard expert reports, lists of documents and medical reports. The lower rate will apply to appearances, ordinary correspondence, special damages, vouchers and the like. In cases where a large volume of documents is required to be perused, an hourly rate may be allowed by the taxing officer in lieu of a perusal fee.
- K. When an instructing solicitor is in Court the lower attendance rate should be allowed if the solicitor is merely assisting counsel by being present, but the higher rate should be allowed if the solicitor is more actively involved, eg by proofing witnesses, preparing indices, etc.
- L. Where a substantial number of sheets are or should be photocopied at the same time, in respect of multiple copies of the same document for each sheet after the first regard may be had to commercial photocopying rates.
- M. The costs allowed in scale do not include the Goods and Services Tax (GST) which is to be added except in the following circumstances.

The GST should not be included in a claim for costs in a party/party Bill of Costs if the receiving party is able to recover the GST as an input tax credit. Where the receiving party is able to obtain an input tax credit for a proportion of GST only, only the portion which is not eligible for credit should be claimed in the party/party bill.

Where there is a dispute as to whether the GST is properly claimed in the party/ party Bill of Costs, the receiving party must provide a certificate signed by the solicitors or the auditors of the receiving party as to the extent of any input tax credit available to the receiving party.

ELEVENTH SCHEDULE

Editor's Note: The following costs are applicable in respect of work done on and after 1 August 2005 in accordance with R 101A.01(1).

Please read notes attached to this schedule

Documents	\$
1. Drawing any document which is necessary to originate, or for use in, or in connection with, any proceeding or in a matter whether litigious or otherwise including the engrossment of the original per A4 page PROVIDED THAT a greater amount may be allowed where the matter is of importance and/or difficulty (See Notes D, E and G)	63.00
2. Where any document is partly printed and partly drawn, the drawing fee for the drawn part shall be allowed and, in addition, for the printed matter (including all perusals thereof) per A4 page (See Notes D and E)	14.00
3. Engrossing the original of any document where no allowance is made for such engrossment elsewhere, including the solicitor's own copy, per A4 page (See Notes D and E)	14.00
4. Photocopying or printing any document, including printing any e-mail (sent or received) per sheet (See Note L)	1.00
5. Perusing any document, per A4 page or the equivalent thereof If of substance, not exceeding per A4 page (See Notes D and J)	7.00 19.00
6. Scanning of documents including e-mails where full perusal is not justified, per A4 page or the equivalent thereof (See Note D)	2.00
Attendances (See Note C)	
7. The attendance of a solicitor where the nature of the work requires the exercise of special skill or legal knowledge, per hour (See Note K)	255.00
8. The attendance of a solicitor where work done does not require special skills or legal knowledge, but where it is proper that a solicitor should personally attend, and travelling time, per hour (See Note K)	157.00
9. Attending on any application, matter or taxation in chambers or on a pre-trial conference, or a settlement conference (not certified fit for counsel) or any callover: (a) if short or matter adjourned without substantial argument (b) if ordinary (c) if protracted or of difficulty, per hour - in a range	92.00 158.00 255.00
10. Attendance of a clerk on work not properly able to be carried out by a junior clerk, including travelling time, per hour	123.00

11.	Attending at Court to file or lodge documents or papers, or to set down, attendance to deliver documents or any other attendance capable of performance by a junior clerk, including attending to set down any Chamber application and to search the list for Chamber appointments and all attendances necessary to settle and seal an order or other document and including filing or lodging documents or papers at Court electronically, per attendance or lodgement	20.00
12.	An attendance by telephone of a solicitor, for each six minutes interval or part thereof	26.00
13.	An attendance by telephone of a clerk:	
	(a) on a matter of substance	13.00
	(b) on a short call where a message is left	3.00
14.	An attendance on the swearing of an affidavit:	
	(a) of a solicitor to be sworn to an affidavit	37.00
	(b) of a solicitor to take an affidavit where he or his firm has prepared the affidavit	20.00
	(c) of a clerk to be sworn to an affidavit	20.00
	(d) of a solicitor on any other person to be sworn to an affidavit where no charge is made under (b) (such fee is to include all charges for marking exhibits and for perusing or reading over the affidavit when the attendance properly does not exceed 15 minutes. If the attendance exceeds 15 minutes, the attendance will be allowed proportionately, at the rate fixed by Item 7 of the Scale)	39.00
	Letters	
15.	Any letter (including an e-mail letter)	
	(a) per A4 page, provided that letters of less than one page and the first page of any letter are to be charged proportionally,	63.00
	(b) circular letters after the first (including the cost of copying/printing per A4 page	8.00
	(See Notes D and E)	
16.	For receiving and sending facsimile transmissions and e-mails and the electronic scanning of documents:	
	(a) for incoming facsimile transmissions per printed page	1.00
	(b) for outgoing facsimile transmissions –	
	for the first page	9.00
	for each subsequent page	2.00
	(c) for outgoing e-mails (not charged under item 15)	7.00
	for each attachment	7.00
	(d) for electronically scanning documents –	
	for the first sheet	7.00
	for each subsequent sheet	2.00
	Where applicable, STD and ISD charges will be allowed as a disbursement	
17.	For the payment of any account where an account in writing has been rendered and which is in order, including any letter sent with the payment of that account, if the letter relates solely to the account, and to include all disbursements on cheques	8.00

Registration of Certificate of Judgment Under Service and Execution of Process Act

18. Instructions for and attending to registration of a certificate of judgment pursuant to the Service and Execution of Process Act including all correspondence, documents, attendances in relation thereto as assessed pursuant to section 22A(1) of the Act but not exceeding 352.00

Miscellaneous

19. Paging, collating, binding and indexing copy documents for use of the Trial Judge, including the index:
- (a) where the copy documents are 10 x A4 pages or less 9.00
 - (b) more than 10 x A4 pages 17.00
20. Paging, collating, binding and indexing a brief of:
- (a) 10 pages or less 18.00
 - (b) from 11 to 50 pages 72.00
 - (c) from 51 to 100 pages 119.00
 - (d) from 101 to 200 pages 189.00
 - (e) more than 200 pages 276.00

Where it is proper to deliver more than one brief, and in respect of appeal books after the first, an additional amount of one half of the amount allowable under this item for the first copy of the brief or appeal book for each additional brief or appeal book will be allowed.

Where a brief or appeal book exceeds 300 pages, the pages in excess of 300 pages may be treated as a separate brief of appeal book.

21. Care and consideration in the preparation of a brief to be an amount in the discretion of the taxing Master but in cases where oral evidence is to be called on disputed matters or where there is to be substantial argument on legal matters 82.00
22. Preparation of short form bill of costs, per A4 page 63.00
23. Drawing and the engrossment of the original, and of the solicitor's own copy of:
- (a) a proof of a witness for a brief, where it is not necessary substantially to recast any notes made of the statement of the witness or to collate any number of previous statements;
 - (b) indices (where not otherwise provided)
 - (c) formal lists
 - (d) copies of extracts from other documents, per A4 page 31.00

Notes

- A. The amount allowed for each of the above items is to be at the discretion of the taxing officer, who shall be at liberty in the particular circumstances of the matter to disallow any item entirely or to allow a greater or lesser amount for any item AND PROVIDED THAT a greater amount may be allowed where the matter is of importance or difficulty
- B. Each bill of costs (other than a short form bill of costs) must show:
- (1) the time spent on any attendance;
 - (2) the number of A4 pages (or the equivalent thereof) contained in any document for which a charge is made;
 - (3) the name of any solicitor and the status of any clerk in respect of whom any attendance is charged;

- (4) a separate identifying number for each item and the date thereof;
- (5) the items of work and disbursements in chronological order.
- C.** Where the time for any attendance is only a portion of an hour, such amount may be allowed in accordance with the scale as the proportion of the hour bears to the amount allowed for the whole of an hour.
- D.** Where in this schedule fees (other than for photocopying, printing, electronically scanning, or sending and receiving by facsimile transmission) are set by reference to an A4 page, such fees are fixed (except in the case of correspondence) on the basis that the typed or printed content of each page consists of 30 lines of 12 size print with margins approximately the minimum referred to in R 102.02(b). Where correspondence is concerned, the fee is fixed on the basis that the typed content of each page consists of 45 lines in 12 size print with margins approximately the minimum referred to in R 102.02(b). The fee allowable may be adjusted by the taxing officer depending on whether the document in question exceeds or falls short of those standards.
- Where the contents of a document (or page thereof) are less than one A4 page in length the fee allowed is therefore to be at the discretion of the taxing officer.
- E.** Where a document is prepared on other than A4 paper the amounts to be allowed under items 1, 2, 3 and 15 may be increased or decreased in the discretion of the taxing officer.
- F.** Only the amount of disbursements actually paid or payable are to be shown in the bill as disbursements. Where a disbursement is yet to be paid, this must be specially stated.
- G.** For drawing of any bill of costs (not including a short form bill of costs) the taxing officer may allow an additional 50 per cent on all drawing fees.
- H.** Such allowance for kilometreage by motor vehicle or other conveyance will be made as the taxing officer shall consider reasonable.
- I.** Where the Court orders a party, or a party or person is otherwise required, to tax costs both as between party and party and solicitor and client, Form 36 of the Supreme Court Rules shall be modified by the applicant so as to provide for the inclusion of both party and party and solicitor and client costs and the respondent's respective responses thereto.
- J.** The maximum rate for perusal is appropriate for documents such as pleadings, particulars, advices and opinions and for the more complicated medical and expert reports. A middle range figure will be appropriate for standard expert reports, lists of documents and medical reports. The lower rate will apply to appearances, ordinary correspondence, special damages, vouchers and the like. In cases where a large volume of documents is required to be perused, an hourly rate may be allowed by the taxing officer in lieu of a perusal fee.
- K.** When an instructing solicitor is in Court the lower attendance rate should be allowed if the solicitor is merely assisting counsel by being present, but the higher rate should be allowed if the solicitor is more actively involved, eg by proofing witnesses, preparing indices, etc.
- L.** Where a substantial number of sheets are or should be photocopied at the same time, in respect of multiple copies of the same document for each sheet after the first regard may be had to commercial photocopying rates.
- M.** The costs allowed in scale do not include the Goods and Services Tax (GST) which is to be added except in the following circumstances.

The GST should not be included in a claim for costs in a party/party Bill of Costs if the receiving party is able to recover the GST as an input tax credit. Where the receiving party is able to obtain an input tax credit for a proportion of GST only, only the portion which is not eligible for credit should be claimed in the party/party bill.

Where there is a dispute as to whether the GST is properly claimed in the party/ party Bill of Costs, the receiving party must provide a certificate signed by the solicitors or the auditors of the receiving party as to the extent of any input tax credit available to the receiving party.