

**IN THE SUPREME COURT OF THE REPUBLIC OF SINGAPORE**

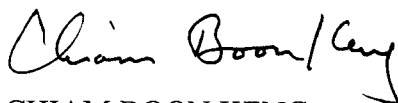
**PRACTICE DIRECTION NO. 2 OF 2003**

**GOODS AND SERVICES TAX IN BILLS OF COSTS FOR TAXATION**

The Goods and Services Tax (“GST”) rate was increased with effect from 1 January 2003.

2. This practice direction sets out the requirements to be complied with by a party claiming GST in a bill of costs, where the entitlement to the increased GST rate arose on or after 1 January 2003.
3. This practice direction shall come into effect on 1 April 2003.
4. This practice direction should be included in *The Supreme Court Practice Directions (1997 Ed.)* immediately before the first page of the table of contents. The instructions for effecting the amendments to *The Supreme Court Practice Directions (1997 Ed.)* are contained in the Appendix hereto.

Dated the 28th day of March 2003.



CHIAM BOON KENG  
REGISTRAR  
SUPREME COURT

included after the GST registration numbers of the solicitors for the receiving parties, or the receiving parties, as the case may be, in the following manner: “*1st and 2nd defendants/3rd plaintiff/(or as the case may be)*: no GST Reg. No.”

**(b) Input tax allowable**

The proportion of input tax for which the receiving parties, or 1 or more of them, are not entitled to credit should be stated, as a percentage, in parentheses after the GST registration number of the party or parties concerned. For a person who is not liable to be registered within the meaning of the First Schedule to the Goods and Services Tax Act (Cap. 117A), this proportion should be 100%.

**(c) Apportionment**

- (i) The first and second sections of the bill of costs, which set out the work done in the cause or matter except for taxation of costs and the work done for and in the taxation of costs, should each be divided into 3 parts, the first of which will describe work done before 1 April 1994, while the second will describe the work done on or after 1 April 1994, and the third will describe the work done on or after 1 January 2003.
- (ii) The third section, which sets out the disbursements made in the cause or matter, should similarly be divided into 3 parts. The first part should set out the disbursements on which no GST is chargeable by the solicitors for the receiving party or the receiving party, as the case may be.

The second should set out those disbursements on which GST is chargeable by the solicitors for the receiving party or the receiving party at the applicable rate on or after 1 April 1994, as the case may be. The third should set out those disbursements or which GST is chargeable by the solicitors for the receiving party or the receiving party at the applicable rate on or after 1 January 2003, as the case may be.

(d) **Summaries of the GST claimed for work done**

The following information as is applicable should be included at the end of the first and of the second sections:

- (i) the global sum of costs claimed for work done before 1 April 1994;
- (ii) the global sum of costs claimed for work done on or after 1 April 1994;
  - (iia) the global sum of costs claimed for work done on or after 1 January 2003;
- (iii) the proportion, as a percentage, of input tax for which the receiving parties, or 1 or more of them, are not entitled to credit;
- (iv) a quantification of the input tax on the costs claimed in the section concerned for which the receiving parties, or 1 or more of them, are not entitled to credit; and

- (v) a quantification of the GST claimed on the costs claimed in the section concerned.

(e) **Summary of the GST claimed for disbursements**

The following information as is applicable should be included at the end of the third section:

- (i) a summation of the disbursements on which no GST is chargeable by the solicitors for the receiving party or the receiving party, as the case may be;
- (ii) a summation of the disbursements on which GST at the applicable rate is chargeable by the solicitors for the receiving party or the receiving party, as the case may be;
- (iii) the proportion, as a percentage, of input tax for which the receiving parties, or 1 or more of them, are not entitled to credit; and
- (iv) a quantification of the input tax on the disbursements on which GST is chargeable by the solicitors for the receiving party for which the receiving parties, or 1 or more of them, are not entitled to credit; and
- (v) a quantification of the GST claimed on the disbursements.

(f) **Registrar's certificate**

The total amount of GST allowed on a bill of costs will be indicated as a separate item in the Registrar's certificate.

(7) **Specimen bill**

A specimen bill of costs in which GST is claimed is included in Appendix D for the guidance of solicitors. The format of the specimen bill may be used with necessary modifications where GST is not claimed.

**57. Objections**

Any objections in principle or as to quantum of the items claimed in a bill of costs must be indicated by the filing and service of a Notice of Dispute in Form 16A of Appendix B at least 7 days before the date fixed by the Registrar for the taxation of the bill of costs.

**58. GST claimed for bills of costs where the entitlement to costs arose prior to 1 February 1992**

Where GST is claimed in a bill of costs where the entitlement to costs arose prior to 1 February 1992, the following directions shall supplement the practice immediately prior to that date:

(1) **Registration numbers**

The directions set out in paragraph 56 (6) (a) shall be complied with.

(2) **Input tax allowable**

The directions set out in paragraph 56 (6) (b) shall be complied with.

(3) **Apportionment**

The bill shall be divided into 3 parts. The first part shall itemise the work done and disbursements incurred before 1 April 1994, while the second

part shall itemise the work done and disbursements incurred on or after 1 April 1994, and the third shall itemise the work done and disbursements on or after 1 January 2003.

(4) **Column for GST**

An additional column, with the heading “GST”, shall be added to each page of bill. This column should be inserted to the right of the columns setting out the claims for disbursements and profit costs. If a claim for GST is made on any item, this claim should be quantified and the figure inserted in the column for GST against the item concerned.

(5) **Non-compliance**

A party who fails to comply with the directions set out in this paragraph will be presumed not to be claiming GST in the bill concerned.

**59. Bills of costs for taxation under section 18 (3) of the Motor Vehicles (Third-Party Risks and Compensation) Act (Cap. 189) (entitlement arose before 1 February 1992)**

For the purposes of taxation under section 18 (3) of the Motor Vehicles (Third-Party Risks and Compensation) Act (Cap. 189) where the entitlement to costs arose before 1 February 1992, the following practice will be followed:

- (1) a bill of costs should be drawn in 5 columns:
  - (a) the first 2 columns will be for solicitor and client items, 1 of which will be for disbursements and the other for profit costs;
  - (b) the third and fourth columns will be for party and party costs, 1 of which will be for disbursements and the other for profit costs; and
  - (c) the last column will be for the relevant item set out in Appendix 1 of Order 59 of the Rules of Court applicable to costs to which a person or party became entitled to before 1 February 1992 under which the particular item is claimed;

- (2) all work done and disbursements incurred should be properly itemised;
- (3) where party and party costs are either agreed upon or fixed by the Court, the bill of costs should state the amount in the party and party column;
- (4) in items set out in the bill of costs dealing with proper and necessary attendances that can be allowed, the substance of the attendance and the length of time involved should be stated;
- (5) a bill of costs shall show whether the objection taken by the opposing party against any item is in principle or as to quantum or both; and
- (6) any party seeking to claim GST on any item in a bill of costs falling within the ambit of this paragraph must, in addition, comply with the directions set out in paragraph 58 above.

**60. Taxations involving the Official Assignee, the Official Receiver, the Public Trustee or the Director of Legal Aid**

- (1) The directions contained in this paragraph shall be followed in respect of all taxations in which the Official Assignee, the Official Receiver, the Public Trustee or the Director of Legal Aid is involved.
- (2) Subject to sub-paragraph (4) below, for all taxations in which the Official Assignee, the Official Receiver, the Public Trustee or the Director of Legal Aid is involved:
  - (a) the receiving party must complete Part A of the notice in Form 17 of Appendix B and serve the notice on the Official Assignee, the Official Receiver, the Public Trustee or the Director of Legal Aid, as the case may be, together with the bill of costs within 2 days after receiving a notice of the date and time appointed for taxation;
  - (b) the Official Assignee, the Official Receiver, the Public Trustee or the Director of Legal Aid should complete Part B and return the notice to the receiving party not less than 3 clear days before the date fixed for the taxation; and

- (c) the receiving party must then complete Part C of the notice and file the notice not less than 2 clear days before the date fixed for the taxation. A copy of the notice, with Part C completed, should also be served on the Official Assignee, the Official Receiver, the Public Trustee or the Director of Legal Aid, as may be applicable, on the same day that the notice is filed.
- (3) If it is indicated in the notice in Form 17 of Appendix B that the Official Assignee, the Official Receiver, the Public Trustee or the Director of Legal Aid has made a recommendation or an offer as to the costs that should be recovered by the receiving party, and the receiving party has indicated that he is agreeable to the recommendation or offer, then:
- (a) for solicitor-and-client costs required to be taxed pursuant to the provisions of the Motor Vehicles (Third-Party Risks and Compensation) Act (Cap. 189):
    - (i) where no party-and-party bill of costs has been filed; or
    - (ii) where the solicitor-and-client costs are not claimed in the same document as the party-and-party bill,the receiving party and the Public Trustee need not attend at the taxation and the bill will be taxed in their absence. However, if the taxing Registrar disagrees with the quantum of costs agreed on, he may nonetheless direct attendance at a later date;
  - (b) for:
    - (i) party-and-party bills filed by the petitioning creditor under the Bankruptcy (Costs) Rules 1967 or the Bankruptcy (Costs) Rules 1995 to which the estate of the bankrupt is the respondent;
    - (ii) party-and-party bills filed by the petitioning creditor in companies winding-up matters where the Official Receiver is appointed liquidator and to which the company in liquidation is the respondent to the bill of costs; or



(iii) solicitor-and-client bills filed pursuant to the Legal Aid and Advice Act (Cap. 160) where the Director of Legal Aid is the respondent,

the receiving party and the Official Assignee, the Official Receiver or the Director of Legal Aid, as the case may be, need not attend at the taxation and the bill will be taxed in their absence. However, if the taxing Registrar disagrees with the quantum of costs agreed on, he may nonetheless direct attendance at a later date.

(4) If solicitor-and-client costs are required to be taxed pursuant to the provisions of the Motor Vehicles (Third-Party Risks and Compensation) Act (Cap. 189) and these costs are claimed in the same bill of costs as the party-and-party costs in pursuance of paragraphs 56 (5) (c) or 59, the Public Trustee need not attend the taxation of the bill and the party-and-party and solicitor-and-client costs will be taxed in the absence of the Public Trustee. However, the Public Trustee may attend at the taxation if he so wishes, and shall attend if an express direction is made by the taxing Registrar that he attend in relation to a particular bill of costs.

**APPENDIX D**

Para. 56 (7).

**SAMPLE BILL OF COSTS**

**IN THE HIGH COURT OF THE REPUBLIC OF SINGAPORE**

Suit No.            of 20       .

Bill of Costs No.       of 20       .

GST Reg. No. (solicitors for plaintiffs): 12345.

GST Reg. No. (1st plaintiff): 67890. (20%).

2nd plaintiff: no GST Reg. No. (100%).

Between

- 1)     ABC
- 2)     GHI

..... Plaintiffs.

And

XYZ

..... Defendant.

Bill of costs of the solicitors for the plaintiffs to be taxed as between party and party on the standard basis pursuant to the judgment dated the \_\_\_\_ day of \_\_\_\_, 20 \_\_\_\_, and as between solicitor and client on the indemnity basis pursuant to section 18 (3) of the Motor Vehicles (Third Party Risks and Compensation) Act (Cap. 189) and pursuant to the aforesaid judgment.

<b>S/N</b>	<b>Date.</b>	<b>Description and amount claimed.</b>	<b>Registrar's remarks and rulings.</b>
1	2/2/93	<b>PARTY &amp; PARTY.</b>  <b><u>Section 1: Work done other than for taxation.</u></b>  <b>Part A: Work done before 1 April 1994.</b>  Attending clients when after discussion, taking instructions to claim damages for injuries sustained when they were hit by a concrete mixer WA 3232 (time spent: 2 hrs).	

S/N	Date	Description and amount claimed.	Registrar's remarks and rulings.
2	3/3/93	Drawing, issuing, filing and service on the defendant of writ and statement of claim.	
3	4/4/93	Attending to defendant's application for further and better particulars which ran into 10 pages.	
4	14/5/93	Attending hearing of defendant's application for further and better particulars. Hearing lasted 40 minutes.  <u>Order of Court:</u> Order in terms. Costs fixed at \$500 to be paid by plaintiffs to defendant.	
5	15/6/93	Taking out summons for directions.	
6	22/6/93	Attending hearing of summons for directions.  <u>Order of Court:</u> Order in terms. Costs in the cause.	
7	8/8/93	Setting down for trial.	
8	9/9/93	Attending before Registrar to obtain trial dates.	
<b>Part B: Work done on or after 1 April 1994.</b>			
9	2/4/94 to 6/4/94	Trial before Justice ____. 2/4/94 - Whole day. 3/4/94 - 10 a.m. to 12 noon. 4/4/94 - Whole day. 5/4/94 - Whole day. 6/4/94 - 10 a.m. to 3 p.m.	
10	14/4/94	Judgment for plaintiffs with damages to be assessed. Costs reserved to the registrar hearing the assessment.  (Time spent: 10 a.m. to 11 a.m.).	

S/No	Date	Description and amount claimed.	Registrar's remarks and rulings.
11	6/1/2003	<p><b>Part C: Work done on or after 1 January 2003</b></p> <p>Taking out summons for directions.</p>	
12	20/1/2003	<p>Attending hearing of summons for directions.</p> <p><u>Order of court:</u> Order in terms. Costs in the cause.</p>	
13	20/2/2003	<p>Filing of notice of appointment.</p>	
14	5/3/2003	<p>Assessment before registrar.</p> <p>Judgment for the plaintiff in the sum of \$160,000.</p> <p>Usual consequential orders.</p> <p>(Time spent : 9 am to 4 pm)</p>	
15		<p><u>Legal and factual issues.</u></p> <ol style="list-style-type: none"> <li>1. Whether defendant was wholly negligent or whether there was any contributory negligence on the part of the plaintiffs.</li> <li>2. Quantum of damages for both general damages and special damages.</li> <li>3. Considering 10 medical and specialist reports on the physical injuries of the plaintiffs.</li> </ol>	

S/N	Date	Description and amount claimed.	Registrar's remarks and rulings.
16		<p><u>Cases cited.</u></p> <p>*<i>(1) X v Z</i>  *<i>(2) A v B</i>  <i>(3) C v D</i>  <i>(4) etc.</i></p> <p>(*indicates cases referred to in judgment).</p>	
17		<p><u>No. of witnesses.</u></p> <p>Plaintiffs: 4 (including 2 experts).  Defendant: 5 (including 1 expert).</p>	
18		<p><u>Documents.</u></p> <p>Agreed bundle of documents contained 300 pages.</p>	
19		<p><u>Amount involved.</u></p> <p>Original claim was for \$200,000.</p>	
20		<p><u>Time spent.</u></p> <p>Amount of time spent on getting up: 30 hrs.</p>	
21		<p><u>Correspondence.</u></p> <p>52 letters from plaintiffs' solicitors to defendant's solicitors.  71 letters from defendant's solicitors to plaintiffs' solicitors.  10 letters to hospitals and specialists.</p>	

S/N	Date	Description and amount claimed.	Registrar's remarks and rulings.
22		<p><u>Amount claimed.</u></p> <p>Amount claimed for Part A: \$30,000.</p> <p>Amount claimed for Part B: \$35,000.</p> <p>Amount claimed for Part C : \$12,000.</p> <p>Percentage of input tax for which 1st plaintiff not entitled to credit: 20%.</p> <p>Amount of input tax for which 1st plaintiff not entitled to credit: \$210.</p> <p>Percentage of input tax for which 2nd plaintiff not entitled to credit: 100%.</p> <p>Amount of input tax for which 2nd plaintiff not entitled to credit: \$1,050.</p> <p>GST claimed for work done on or after 1/4/1994: \$1,050.</p> <p>GST claimed for work done on or after 1/1/2003: \$480.</p> <p><i>(Or, if there is a certificate for 2 solicitors, insert as follows:</i></p> <p><b><i>Ms ABC, counsel of 27 years' standing.</i></b></p> <p><i>Amount claimed for Part A: \$20,000.</i></p> <p><i>Amount claimed for Part B: \$25,000.</i></p> <p><i>Amount claimed for Part C: \$ 8,000.</i></p> <p><b><i>Mr XYZ, counsel of 8 years' standing.</i></b></p> <p><i>Amount claimed for Part A: \$10,000.</i></p> <p><i>Amount claimed for Part B: \$10,000.</i></p> <p><i>Amount claimed for Part C: \$ 4,000.</i></p> <p><i>And set out claim for GST as above.)</i></p> <p>Amount taxed off from Part A:</p> <p>Amount taxed off from Part B:</p> <p>Amount taxed off from Part C:</p> <p>Amount taxed off from claim for GST under Part B:</p> <p>Amount taxed off from claim for GST under Part C:</p>	

S/N	Date	Description and amount claimed.	Registrar's remarks and rulings.
23		<p><b><u>Section 2: Work done for taxation.</u></b></p> <p>Drawing up bill of costs, perusing documents and vouchers, attending taxation and drawing up Registrar's certificate.</p> <p><u>Amount claimed.</u></p> <p>Amount claimed: \$600.</p> <p>Percentage of input tax for which 1st plaintiff not entitled to credit: 20%.</p> <p>Amount of input tax for which 1st plaintiff not entitled to credit: \$4.80.</p> <p>Percentage of input tax for which 2nd plaintiff not entitled to credit: 100%.</p> <p>Amount of input tax for which 2nd plaintiff not entitled to credit: \$24.</p> <p>GST claimed: \$24.</p> <p>Amount taxed off: Amount taxed off from claim for GST:</p> <p>(NB: If work is done for taxation before 1 January 2003, please set out a separate computation of input tax and GST. Please see sample computation under section 3.)</p> <p><b><u>Section 3: Disbursements.</u></b></p> <p><b><u>Part A</u></b></p> <p><b>Disbursements on which GST is not chargeable.</b></p> <p><u>Court fees</u></p> <p>Writ of summons: \$150.</p>	
24	3/3/93	<p><u>Court fees</u></p> <p>Writ of summons: \$150.</p>	

S/N	Date	Description and amount claimed.	Registrar's remarks and rulings.
25	15/6/93	Summons for directions: \$20.	
26	6/1/2003	Summons for directions: \$100	
27	20/2/2003	Notice of Appointment: \$20	
		<p><b><u>Part B</u></b></p>	
28		<b>Disbursements on which GST at 3% is chargeable.</b>	
29		Tan Tock Seng Hospital medical report: \$400.	
30		Transport charges: \$100.	
31		Photocopying and binding: \$100.	
		<p><b><u>Part C</u></b></p>	
		<b>Disbursements on which GST at 4% is chargeable.</b>	
		Further medical report: \$500.	
		<u>Total claimed.</u>	
		Total claimed for disbursements under Part A on which GST is not chargeable: \$290.	
		Total claimed for disbursements under Part B: \$600.	
		Total claimed for disbursements under Part C: \$500	



S/N	Date	Description and amount claimed.	Registrar's remarks and rulings.
		<p>Percentage of input tax for which 1st plaintiff not entitled to credit: 20%.</p> <p>Amount of input tax for which 1st plaintiff not entitled to credit under Part B: \$3.60.</p> <p>Amount of input tax for which 1<sup>st</sup> plaintiff not entitled to credit under Part C: \$4.00.</p> <p>Percentage of input tax for which 2nd plaintiff not entitled to credit: 100%.</p> <p>Amount of input tax for which 2nd plaintiff not entitled to credit under Part B: \$18.</p> <p>Amount of input tax for which 2<sup>nd</sup> plaintiff not entitled to credit under Part C: \$20.</p> <p>GST claimed for disbursements under Part B: \$18.</p> <p>GST claimed for disbursements under Part C: \$20.</p> <p>Amount taxed off from disbursements under Part A on which GST is not chargeable:</p> <p>Amount taxed off from disbursements under Part B: Amount taxed off from disbursements under Part C:</p> <p>Amount taxed off from claim for GST under Part B: Amount taxed off from claim for GST under Part C:</p>	

S/N	Date	Description and amount claimed.	Registrar's remarks and rulings.
		<p><b><u>Total claimed for the bill:</u></b>  <u>Costs for work done other than for taxation.</u></p> <p>Section 1, Part A: \$30,000.</p> <p>Section 1, Part B: \$35,000.</p> <p>Section 1, Part C: \$12,000.</p> <p>GST on Section 1, Part B: \$1,050.</p> <p>GST on Section 1, Part C: \$480.</p> <p><u>Costs for work done for taxation.</u></p> <p>Section 2 (for work done before 1 April 1994): -</p> <p>Section 2 (for work done on or after 1 April 1994) (if any):-</p> <p>Section 2 (for work done on or after 1 January 2003):- \$600.</p> <p>GST on Section 2 (for work done on or after 1 April 1994) (if any):-</p> <p>GST on Section 2 (for work done on or after 1 January 2003):- \$24.</p> <p><u>Disbursements.</u></p> <p>Section 3, Part A (Disbursements on which GST is not chargeable): \$290.</p> <p>Section 3, Part B (Disbursements on which GST is chargeable): \$600.</p> <p>Section 3, Part C (Disbursements on which GST is chargeable): \$500.</p> <p>GST on Section 3, Part B (Disbursements on which GST is chargeable): \$18.</p> <p>GST on Section 3, Part C (Disbursements on which GST is chargeable): \$20.</p>	

S/N	Date	Description and amount claimed.	Registrar's remarks and rulings.
		<p><b><u>Total taxed off from the bill:</u></b></p> <p><u>Costs for work done other than for taxation.</u></p> <p>Section 1, Part A.  1) By agreement:  2) By Registrar:</p> <p>Section 1, Part B.  1) By agreement:  2) By Registrar:</p> <p>Section 1, Part C.  1) By agreement:  2) By Registrar:</p> <p>GST on Section 1, Part B.  1) By agreement:  2) By Registrar:</p> <p>GST on Section 1, Part C.  1) By agreement:  2) By Registrar:</p> <p><u>Costs for work done for taxation.</u></p> <p>Section 2 (for work done before 1 April 1994) (if any).  1) By agreement:  2) By Registrar:</p> <p>Section 2 (for work done on or after 1 April 1994) (if any).  1) By agreement:  2) By Registrar:</p> <p>Section 2 (for work done on or after 1 January 2003).  1) By agreement:  2) By Registrar:</p> <p>GST on Section 2 (for work done on or after 1 April 1994) (if any).  1) By agreement:  2) By Registrar:</p>	

S/N	Date	Description and amount claimed.	Registrar's remarks and rulings.
		<p>GST on Section 2 (for work done on or after 1 January 2003).</p> <p>1) By agreement: 2) By Registrar:</p> <p><u>Disbursements.</u></p> <p>Section 3, Part A (Disbursements on which GST is not chargeable): 1) By agreement: 2) By Registrar:</p> <p>Section 3, Part B (Disbursements on which GST is chargeable): 1) By agreement: 2) By Registrar:</p> <p>Section 3, Part C (Disbursements on which GST is chargeable): 1) By agreement: 2) By Registrar:</p> <p>GST on Section 3, Part B (Disbursements on which GST is chargeable): 1) By agreement: 2) By Registrar:</p> <p>GST on Section 3, Part C (Disbursements on which GST is chargeable): 1) By agreement: 2) By Registrar:</p>	

S/N	Date	Description and amount claimed.	Registrar's remarks and rulings.
		<p><b><u>Total allowed:</u></b></p> <p><u>Costs for work done other than for taxation.</u></p> <p>Section 1, Part A:</p> <p>Section 1, Part B:</p> <p>Section 1, Part C:</p> <p>GST on Section 1, Part B:</p> <p>GST on Section 1, Part C:</p> <p><u>Costs for work done for taxation.</u></p> <p>Section 2 (for work done before 1 April 1994) (if any):</p> <p>Section 2 (for work done on or after 1 April 1994) (if any):</p> <p>Section 2 (for work done on or after 1 January 2003):</p> <p>GST on Section 2 (for work done on or after 1 April 1994) (if any):</p> <p>GST on Section 2 (for work done on or after 1 January 2003):</p> <p><u>Disbursements.</u></p> <p>Section 3, Part A (Disbursements on which GST is not chargeable):</p> <p>Section 3, Part B (Disbursements on which GST is chargeable):</p> <p>Section 3, Part C (Disbursements on which GST is chargeable):</p> <p>GST on Section 3, Part B (Disbursements on which GST is chargeable):</p> <p>GST on Section 3, Part C (Disbursements on which GST is chargeable):</p>	

S/N	Date	Description and amount claimed.	Registrar's remarks and rulings.
		<p><u>Total.</u></p> <p>Total allowed for all 3 sections:</p> <p>Add Court fees for bill and Registrar's certificate:</p> <p><b>Grand total:</b></p>	

S/N	Date	Description and amount claimed.	Registrar's remarks and rulings.
32		<p><b>SOLICITOR AND CLIENT.</b></p> <p><b><u>Section 1: Work done other than for taxation</u></b></p> <p>Refer to S/N 1 to 21 of the party and party bill.</p> <p><b>Work done before 1 April 1994.</b></p> <p><u>Additional Items.</u></p> <p>(Set out description of items).</p>	
33		<p><b>Work done on or after 1 April 1994.</b></p> <p><u>Additional Items.</u></p> <p>(Set out description of items).</p> <p><b>Work done on or after 1 January 2003.</b></p> <p><u>Amount claimed.</u></p> <p>Amount claimed for work done before 1 April 1994: \$40,000.</p> <p>Amount claimed for work done on or after 1 April 1994: \$45,000.</p> <p>Amount claimed for work done on or after 1 January 2003: \$20,000</p> <p>GST claimed for work done on or after 1/4/1994: \$1,350.  GST claimed for work done on or after 1/1/2003: \$800.</p> <p>Amount taxed off from amount claimed for work done before 1 April 1994:  Amount taxed off from amount claimed for work done on or after 1 April 1994:  Amount taxed off from amount claimed for work done on or after 1 January 2003:  Amount taxed off from claim for GST for work done on or after 1 April 1994:  Amount taxed off from claim for GST for work done on or after 1 January 2003:</p>	

S/N	Date	Description and amount claimed.	Registrar's remarks and rulings.
34		<p><b><u>Section 2: Work done for taxation.</u></b></p> <p>Refer to S/N 23 of party and party bill.</p> <p><u>Amount claimed.</u></p> <p>Amount claimed: \$800.</p> <p>GST claimed: \$24.</p> <p>Amount taxed off: Amount taxed off from claim for GST:</p>	
35		<p><b><u>Section 3: Disbursements.</u></b></p> <p>Refer to S/Ns 24 to 27 of party and party bill.</p> <p><u>Total claimed.</u></p> <p>Total claimed for disbursements under Part A on which GST is not chargeable: \$290. Total claimed for disbursements under Part B: \$600. Total claimed for disbursements under Part C: \$500.</p> <p>GST claimed for disbursements under Part B: \$18. GST claimed for disbursements under Part C: \$20.</p> <p>Amount taxed off from disbursements under Part A on which GST is not chargeable:</p> <p>Amount taxed off from disbursements under Part B: Amount taxed off from disbursements under Part C:</p> <p>Amount taxed off from claim for GST under Part B: Amount taxed off from claim for GST under Part C:</p>	



S/N	Date	Description and amount claimed.	Registrar's remarks and rulings.
		<p><b><u>Total claimed for the bill:</u></b></p> <p><u>Costs for work done other than for taxation.</u></p> <p>Section 1 (work done before 1 April 1994): \$40,000.  Section 1 (work done on or after 1 April 1994): \$45,000.  Section 1 (work done on or after 1 January 2003): \$20,000.</p> <p>GST on Section 1 (work done on or after 1 April 1994):  \$1,350.  GST on Section 1 (work done on or after 1 January 2003):  \$800.</p> <p><u>Costs for work done for taxation.</u></p> <p>Section 2 (for work done before 1 April 1994): -  Section 2 (for work done on or after 1 April 1994):-  Section 2 (for work done on or after 1 January 2003): \$800.</p> <p>GST on Section 2 (for work done on or after 1 April 1994):-  GST on Section 2 (for work done on or after 1 January 2003):\$32</p> <p><u>Disbursements.</u></p> <p>Section 3, Part A (Disbursements on which GST is not chargeable): \$290.</p> <p>Section 3, Part B (Disbursements on which GST is chargeable): \$600.</p> <p>Section 3, Part C (Disbursements on which GST is chargeable): \$500.</p> <p>GST on Section 3, Part B (Disbursements on which GST is chargeable): \$24.</p> <p>GST on Section 3, Part C (Disbursements on which GST is chargeable): \$20.</p>	

S/N	Date	Description and amount claimed.	Registrar's remarks and rulings.
		<p><b><u>Total taxed off from the bill:</u></b></p> <p><u>Costs for work done other than for taxation.</u></p> <p>Section 1 (work done before 1 April 1994).  1) By agreement:  2) By Registrar:</p> <p>Section 1 (work done on or after 1 April 1994).  1) By agreement:  2) By Registrar:</p> <p>Section 1 (work done on or after 1 January 2003).  1) By agreement:  2) By Registrar:</p> <p>GST on Section 1 (work done on or after 1 April 1994).  1) By agreement:  2) By Registrar:</p> <p>GST on Section 1 (work done on or after 1 January 2003).  1) By agreement:  2) By Registrar:</p> <p><u>Costs for work done for taxation.</u></p> <p>Section 2 (for work done before 1 April 1994).  1) By agreement:  2) By Registrar:</p> <p>Section 2 (for work done on or after 1 April 1994).  1) By agreement:  2) By Registrar:</p> <p>Section 2 (for work done on or after 1 January 2003).  1) By agreement:  2) By Registrar:</p> <p>GST on Section 2 (for work done on or after 1 April 1994).  1) By agreement:  2) By Registrar:</p> <p>GST on Section 2 (for work done on or after 1 January 2003).  1) By agreement:  2) By Registrar:</p>	

Disbursements.

Section 3, Part A (Disbursements on which GST is not chargeable):

- 1) By agreement:
- 2) By Registrar:

Section 3, Part B (Disbursements on which GST is chargeable):

- 1) By agreement:
- 2) By Registrar:

Section 3, Part C (Disbursements on which GST is chargeable):

- 1) By agreement:
- 2) By Registrar:

GST on Section 3, Part B (Disbursements on which GST is chargeable):

- 1) By agreement:
- 2) By Registrar:

GST on Section 3, Part C (Disbursements on which GST is chargeable):

- 1) By agreement:
- 2) By Registrar:

**Total allowed:**

Costs for work done other than for taxation.

Section 1 (work done before 1 April 1994).

Section 1 (work done on or after 1 April 1994).

Section 1 (work done on or after 1 January 2003).

GST on Section 1 (work done on or after 1 April 1994).

GST on Section 1 (work done on or after 1 January 2003).

S/N	Date	Description and amount claimed.	Registrar's remarks and rulings.
		<p><u>Costs for work done for taxation.</u></p> <p>Section 2 (for work done before 1 April 1994):  Section 2 (for work done on or after 1 April 1994):  Section 2 (for work done on or after 1 January 2003):</p> <p>GST on Section 2 (for work done on or after 1 April 1994):  GST on Section 2 (for work done on or after 1 January 2003):</p> <p><u>Disbursements.</u></p> <p>Section 3, Part A (Disbursements on which GST is not chargeable):  Section 3, Part B (Disbursements on which GST is chargeable):  Section 3, Part C (Disbursements on which GST is chargeable):</p> <p>GST on Section 3, Part B (Disbursements on which GST is chargeable):  GST on Section 3, Part C (Disbursements on which GST is chargeable):</p> <p><u>Total.</u></p> <p>Total allowed for all 3 sections:</p> <p>Add Court fees for bill and Registrar's certificate:</p> <p><b>Grand total:</b></p>	

Dated this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

(Address of solicitors)

To: 1. Solicitors for the \_\_\_\_\_.  
2. The Public Trustee.