

IN THE SUPREME COURT OF THE REPUBLIC OF SINGAPORE

PRACTICE DIRECTION NO. 7 OF 2005

INTRODUCTION OF NEW FORMATS FOR BILLS OF COSTS

The Rules of Court (Amendment No. 2) Rules 2005 amend paragraph 2(1) of Appendix 1 to Order 59 of the Rules of Court in order to facilitate the introduction of new formats of bills of costs. These formats have been proposed by the Registry of the Supreme Court, working in close consultation with the Law Society.

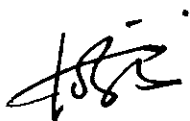
2 This practice direction makes the necessary amendments to Part XI as well as Appendices B and D of *The Supreme Court Practice Directions (1997 Ed.)*

3 In addition, this practice direction also clarifies the position regarding the applicability of those provisions of *The Supreme Court Practice Directions (1997 Ed.)* relating to civil hearings before the Court of Appeal, to disciplinary proceedings, or appeals therefrom, brought before a Court of 3 Judges, under the provisions of the Legal Profession Act (Cap. 161) and the Medical Registration Act (Cap. 174).

4 In order to ensure a smooth adoption of the new formats of bills, this practice direction will take effect on **15 July 2005**.

5 This practice direction should be included in *The Supreme Court Practice Directions (1997 Ed.)* immediately before the first page of the table of contents. Instructions for effecting the amendments to *The Supreme Court Practice Directions (1997 Ed.)* are contained in the Appendix hereto.

Dated this 8th day of June 2005



KOH JUAT JONG
REGISTRAR
SUPREME COURT

APPENDIX

- 1) The existing page i to be replaced with the attached page i.
- 2) The existing pages iv to v to be replaced with the attached pages iv to v.
- 3) The existing pages viA to vii to be replaced with the attached pages viA to vii.
- 4) The existing page 1 to be replaced with the attached page 1.
- 5) The existing page 2 to be replaced with the attached page 2.
- 6) The existing pages 68C to 80 to be replaced with the attached pages 68C to 80.
- 7) The existing pages 102B to 102C to be replaced with the attached pages 102B to 102C.
- 8) The existing page 146A to be replaced with the attached pages 146A to 146R.
- 9) The existing pages 165 to 178H to be replaced with the attached pages 165 to 178C.

TABLE OF CONTENTS

TABLE OF CONTENTS	i
--------------------------------	----------

PART I : INTRODUCTORY	1
------------------------------------	----------

1.	Citation.....	1A
2.	Revocation	1A
	• Revocation of existing practice directions	1A
	• Existing Registrar's circulars to be revoked	1A
3.	Division.....	1A
4.	Application of directions to Courts of 3 Judges.....	2
5.	Directions to apply to civil proceedings only unless otherwise stated	2
6.	Commencement	2
7.	Updating.....	2
7A.	Forms	2

PART II : ORIGINATING PROCESSES, DOCUMENTS AND ORDERS	2A
--	-----------

8.	Identification numbers to be stated in cause papers.....	3
	• Parties named in the title of the documents	3
	• Parties not named in the title of the documents	3
	• Documents filed by 2 or more parties	3
	• Identification numbers for non-parties.....	3
	• Special cases	4
	• Guidelines for the selection of identification numbers	5
	⇒ Natural person with Singapore identity card	5
	⇒ Natural person with UIN number	5
	⇒ Natural person: birth certificate or passport number	5
	⇒ Natural person: other numbers.....	6
	⇒ Deceased person.....	6
	⇒ Company registered under the Companies Act	6
	⇒ Company registered outside Singapore	7
	⇒ Business registered under the Business Registration Act	7
	⇒ Other bodies and associations.....	7
	⇒ Ship or vessel	7
	⇒ No identification numbers exist	8
	• Inability to furnish identification number at the time of filing a document.....	8
	• Meaning of document	8
	• Non-compliance	8
9.	Personal service of processes and documents.....	9
10.	Substituted service	10
11.	Amendment of writs/originating summonses	11

PART X : APPEALS	59
51. Requests for further arguments before the Judge/Registrar.....	59A
51A. Hard copies for hearing of civil appeals before the High Court under O55D of the Rules of Court	59A
52. Skeletal arguments for hearings other than civil hearings before the Court of Appeal.....	59B
52A. Skeletal arguments for all civil hearings before the Court of Appeal.....	60A
53. Preparation of appeal records in civil appeals to the Court of Appeal	61
• Arrangement	61
• Binding and pagination	63
• Table of contents.....	63
• Photocopying process	64
• Paper, print and spacing.....	64
• Flagging	65
• Margins and head notes	65
• Alphabetical lettering in the margin	66
• Responsibility for good order and completeness of appeal record.....	66
• Order 57, Rules 9 (2) and (3), Rules of Court 1996	67
• Superfluous and irrelevant documents.....	67
• Core bundles - Order 57, Rule 9(2A), Rules of Court.....	67
54. Further arguments before the Court of Appeal	67
54A. Whether an appeal to the Court of Appeal is to be heard by a court of 2 or 3 judges.....	68A
54B. Increase in security to be provided under Order 57, Rule 3(3) of the Rules of Court.....	68B
PART XI : BILLS OF COSTS FOR TAXATION	68C
55. Scope of certain paragraphs	69
56. Form of bill of costs.....	69
• Margin.....	69
• Pagination	69
• Format.....	69
=> Party-and-party bills.....	69
=> Specimen bills.....	70
=> Solicitor-and-own-client bills	70
=> Bills of costs required to be taxed under Section 18 (3) of the Motor Vehicles (Third Party Risks and Compensation) Act (Cap. 189)	71
• Particulars	72
• Goods and services tax.....	72
=> Registration numbers	72
=> Input tax allowable.....	73
=> Apportionment.....	73
=> Summaries of the GST claimed for work done	74

	=> Summary of the GST claimed for disbursements	74
	=> Registrar's certificate.....	75
57.	Objections	75
58.	GST claimed for bills of costs where the entitlement to costs arose prior to 1 February 1992	75
	• Registration numbers	75
	• Input tax allowable.....	76
	• Apportionment	76
	• Column for GST	76
	• Non-compliance	76
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).....	76
60.	Taxations involving the Official Assignee, the Official Receiver, the Public Trustee or the Director of Legal Aid.....	77

PART XII: GENERAL MATTERS..... 80A

61.	Adoption petitions.....	81
62.	Attendance of solicitors in Court	81
62A.	Absence from Court on medical grounds	81A
63.	Submissions and examination by leading and assisting counsel	82
64.	Court dress	83
65.	Bankruptcy petitions and applications	83
66.	Applications to set aside statutory demands made under the Bankruptcy Rules 1995.....	84
67.	Correspondence.....	84
68.	Duty Registrar	86
69.	Urgent applications on weekends and public holidays	87
70.	Forms of address	88
71.	Hours for the sittings of the Supreme Court	88
72.	Information to be provided in cause papers and documents filed in the Supreme Court Registry.....	88
73.	Interpreters and translations.....	89
74.	The swearing or affirming of documents by deponents who are blind or illiterate in English.....	90
75.	Mentions before the Registrar.....	91
76.	Petitions for admission as an advocate and solicitor of the Supreme Court.....	92
76A.	'Part-call' applications pursuant to s 32(2) of the Legal Profession Act (Cap 161).....	93
77.	Praecipes and searches	93A
78.	Authorization for collection of mail and Court documents	94
79.	Transfer of proceedings to the Subordinate Courts	95
80.	Witnesses	95

16A.	Bill of costs for contentious business - trials	146A
16B.	Bill of costs for contentious business other than trials	146H
16C.	Bill of costs for non-contentious business	146N
16D.	Notice of dispute	146R
17.	Notice of agreement/disagreement on costs	147
17A.	Specimen Government medical certificate	149A
18.	Request for the service of Supreme Court interpreters	150
19.	Registrar's Certificate.....	152
19A.	Declaration.....	152A
20.	Specimen authorization card.....	153
21.	Request for court proceedings to be recorded by mechanical means or verbatim reporters.....	154

(The next page is page vii).

22.	Notice of objections to contents of affidavits of evidence-in-chief	157
23.	Certificate under paragraph 84 of the Supreme Court Practice Directions (1997 Ed)	158
24.	[Deleted]	
25.	Request for attendance of the Sheriff	160
26.	Application for a practising certificate	160A
26A.	Application for a practising certificate to practise as a locum solicitor	160D
27.	Request by a solicitor for leave to sign an application for a practising certificate on behalf of another solicitor	160H

APPENDIX C : WAITING PERIODS 161

APPENDIX D : SAMPLE BILLS OF COSTS 165

1.	Sample bill of costs for contentious matters – trials	166
2.	Sample bill of costs for contentious matters other than trials	174
3.	Sample bill of costs for non-contentious matters	178A

APPENDIX E : FEES PAYABLE FOR MECHANICAL RECORDING AND VERBATIM REPORTING SERVICES.....179

APPENDIX F : FEES FOR USE OF THE TECHNOLOGY COURTS AND THE TECHNOLOGY CHAMBER.....180

TABLE OF CONTENTS

PART I : INTRODUCTORY	1
1. Citation.....	1A
2. Revocation	1A
• Revocation of existing practice directions	1A
• Existing Registrar's circulars to be revoked	1A
3. Division.....	1A
4. Application of same requirements to Courts of 3 Judges	2
5. Directions to apply to civil proceedings only unless otherwise stated	2
6. Commencement	2
7. Updating.....	2
7A. Forms	2

4. Application of same requirements to Courts of 3 Judges

The provisions of these practice directions as apply to civil hearings before the Court of Appeal, including in particular but not limited to paragraphs 35 and 52A, shall also apply to disciplinary proceedings, or appeals therefrom, brought under any statute, including the Legal Profession Act (Cap. 161) and the Medical Registration Act (Cap. 174).

5. Directions to apply to civil proceedings only unless otherwise stated

For avoidance of doubt, these directions shall apply to civil proceedings only unless otherwise stated.

6. Commencement

These directions shall come into effect on the 1st day of February, 1997.

7. Updating

These directions are issued in a loose leaf form to facilitate amendment and updating. In the event of a fresh or amending practice direction being issued, replacement pages for these directions will be attached thereto and instructions for the replacing of the pages will be set out therein.

7A. Forms

The Forms in Appendix B to these directions shall be used where applicable with such variations as the circumstances of the particular case require.

TABLE OF CONTENTS

PART XI : BILLS OF COSTS FOR TAXATION 68C

55.	Scope of certain paragraphs	69
56.	Form of bill of costs	69
	• Margin.....	69
	• Pagination	69
	• Format	69
	=> Party-and-party bills.....	69
	=> Specimen bills.....	70
	=> Solicitor-and-own-client bills	70
	=> Bills of costs required to be taxed under Section 18(3) of the Motor Vehicles (Third Party Risks and Compensation) Act (Cap. 189).....	71
	• Particulars	72
	• Goods and services tax.....	72
	=> Registration numbers	72
	=> Input tax allowable.....	73
	=> Apportionment	73
	=> Summaries of the GST claimed for work done	74
	=> Summary of the GST claimed for disbursements	74
	=> Registrar's certificate.....	75
57.	Objections	75
58.	GST claimed for bills of costs where the entitlement to costs arose prior to 1 February 1992	75
	• Registration numbers	75
	• Input tax allowable.....	76
	• Apportionment	76
	• Column for GST	76
	• Non-compliance.....	76
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).....	76
60.	Taxations involving the Official Assignee, the Official Receiver, the Public Trustee or the Director of Legal Aid.....	77

PART XI

BILLS OF COSTS FOR TAXATION

55. Scope of certain paragraphs

Paragraphs 56 and 57 apply to all taxations save where the entitlement to costs arose prior to 1 February 1992, in which case the bill should be drawn up in accordance with the provisions of Order 59 in force immediately prior to 1 February 1992 and, subject to paragraph 58, in accordance with the practice immediately prior to that date. For avoidance of doubt, the directions contained in this part, save for paragraph 60, do not apply to taxations governed by the Bankruptcy (Costs) Rules 1967.

56. Form of bill of costs

The attention of solicitors is drawn to Rules 24 and 31 and Appendix 1 of Order 59 of the Rules of Court 1996. In addition, solicitors are to abide by the following requirements.

(1) Margin

A blank margin not less than 10 mm wide on all four sides is required for each page of the bill of costs.

(2) Pagination

Every page of a bill of costs shall be paginated consecutively at the centre of the top of the page.

(3) Format

(a) Party-and-party bills

- (i)** A bill of costs drawn up for taxation between 1 party to proceedings and another should be

divided into three separate sections as required by Order 59, Rule 24.

- (ii) Form 16A should be used for contentious business in respect of work done for a trial or in contemplation of a trial.
- (iii) Form 16B should be used for contentious business in respect of, or in contemplation of, work done other than for a trial; such as work done for an appeal or for a specific interlocutory application.
- (iv) Form 16C should be used for non-contentious business.

(aa) **Specimen bills**

Specimen bills illustrating the use of Forms 16A, 16B and 16C are found in Appendix D.

(b) **Solicitor-and-own client bills**

A bill of costs drawn up for taxation between a solicitor and his own client should be drawn up in the same manner described in clause (a) save as follows:

- (i) A solicitor will be deemed to have indicated that all items included in the bill are in relation to work done or disbursements incurred with the approval of the client.
- (ii) Any agreement, whether oral or in writing, between the solicitor and his own client relating to the amount of costs payable either as a global sum or in respect of particular items included in the bill should be indicated on the bill. Any agreement between the solicitor and his own client as to the rate to be used to compute the solicitor's costs should also be indicated in the bill.

(c) **Bills of costs required to be taxed under Section 18(3) of the Motor Vehicles (Third Party Risks and Compensation) Act (Cap. 189)**

- (i) Whenever a solicitor-and-own-client bill is required to be taxed by virtue of the above-captioned Act, the bill drawn up for taxation between the solicitor and his own client *and* the bill drawn up for taxation between the client and the other party to the proceedings in which the solicitor acted for the client should be included in 1 composite document.
- (ii) The party-and-party portion of the composite document should precede the solicitor-and-own-client portion.
- (iii) The party-and-party portion and the solicitor-and-own client portion can be drawn up as described in sub-paragraphs (3)(a) and (3)(b) with the modification set out in sub-paragraph (3)(c)(iv) below.
- (iv) It is not necessary to repeat serially in the solicitor-and-own- client portion the items which have already been serially set out in the party-and-party portion. It is sufficient, ordinarily, to incorporate all such items by reference and proceed to set out in detail any additional items, i.e, items not already set out in the party-and-party portion. However, if a sum claimed for an item of disbursement in the solicitor-own-client portion is different from the corresponding sum claimed in the party-and-party portion, it will be necessary to set out serially again in the solicitor-and-own-client all the items of

disbursement already set out in the party-and-party portion (including, where appropriate, the different sum or sums claimed) as well as additional items of disbursement not so set out. In addition, the global sums claimed for section 1 and 2 of the solicitor-and-own client portion should be indicated at the end of the respective sections whether or not they are the same sums as those claimed for sections 1 and 2 of the party-and-party portion.

(4) **Particulars**

- (a) Sufficient particulars must be included in the bill of costs so as to enable the Registrar to exercise his discretion under paragraph 1(2) of Appendix 1 to Order 59.
- (b) Without prejudice to sub-paragraph (3), the Registrar may, at the taxation hearing, order the claiming or receiving party to furnish full details in support of the sums claimed under the bill.

(5) **Goods and services tax**

A party claiming goods and services tax (hereinafter referred to in this part as “GST”) in a bill of costs must comply with the directions set out in this sub-paragraph. A party who fails to comply with the directions set out in this sub-paragraph will be presumed not to be claiming GST in the bill concerned.

(a) **Registration numbers**

- (i) The GST registration number allocated by the Comptroller of Goods and Services Tax to the solicitors for the receiving party or parties should appear at the top left-hand corner of the first page of the bill of costs.
- (ii) The GST registration numbers, if any, allocated to the receiving parties or to any one or more of them,

as the case may be, must also appear at the same location in all documents.

- (iii) The GST registration numbers should be indicated as follows: “GST Reg. No. (*solicitors for plaintiff/solicitors for 1st Defendant/2nd Defendant (or as the case may be)*): xxxxx.”
- (iv) Where no GST registration number has been allocated to a receiving party, a statement to this effect should be 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 one 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 such number of parts as will enable the bill to reflect the different rates of GST applicable during

the relevant period of time, with the first part describing work done before 1 April 1994.

- (ii) The third section, which sets out the disbursements made in the cause or matter, should similarly be divided, with the first part setting 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.

(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 during each period for which a different rate of GST applies or no GST applies;
- (ii) the proportion, as a percentage, of input tax for which the receiving parties, or one or more of them, are not entitled to credit;
- (iii) a quantification of the input tax on the costs claimed in the section concerned for which the receiving parties, or one or more of them, are not entitled to credit; and
- (iv) 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 one 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 one 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.

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 16D of Appendix B at least seven 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(5)(a) shall be complied with.

(2) **Input tax allowable**

The directions set out in paragraph 56(5)(b) shall be complied with.

(3) **Apportionment**

The bill shall be divided into three 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 the 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 to be not 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 five columns:

- (a) the first two columns will be for solicitor and client items, one 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, one 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.
 - (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 two 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 three 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 two 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(3)(b) 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.

TABLE OF CONTENTS

APPENDIX B : FORMS	102B
1. Request to file document without furnishing identification numbers.....	103
2. Notice of identification numbers	104
3. Notification under Order 62, Rule 2(1), of the Rules of Court 1996.....	105
4. Order to allow any entry and search of premises.....	106
5. Injunction prohibiting disposal of assets worldwide	115
6. Injunction prohibiting disposal of assets in Singapore	122
7. Index to agreed bundle of documents	128
8. Application to use the Technology Courts.....	129
9. Application to use the Technology Chamber.....	132
10. Application to use a Technology court or Chamber for Alternative Dispute Resolution.....	134
11. [Deleted]	[pages 138 - 144 not used]
12. [Deleted]	
13. [Deleted]	
14. [Deleted]	
14A. Letter of authorisation to file documents at service bureau.....	144A
14AA. Letter of authorisation to utilise Service of Documents Facility at Service Bureau	144AA
14B. Application to be registered user of the electronic filing service or authorised agent of a registered user.....	144B
14C. Request for cancellation of identification name and authentication code	144E
14D. Form of Record of Appeal	144G
14E. Form of Core Bundle and Supplemental Core Bundle	144H
14F. Checklist for petition.....	144I
14G. Affidavit verifying petition under Order 71 Rule 5.....	144M
15. Undertaking to the Sheriff	145
16. Table of contents.....	146
16A. Bill of costs for contentious business - trials	146A
16B. Bill of costs for contentious business other than trials	146H
16C. Bill of costs for non-contentious business	146N
16D. Notice of dispute	146R
17. Notice of agreement/disagreement on costs	147
17A. Specimen Government medical certificate	149A
18. Request for the service of Supreme Court interpreters.....	150
19. Registrar's Certificate.....	152
19A. Declaration.....	152A
20. Specimen authorization card.....	153
21. Request for court proceedings to be recorded by mechanical means or verbatim reporters.....	154
22. Notice of objections to contents of affidavits of evidence-in-chief.....	157
23. Certificate under paragraph 84 of the Supreme Court Practice Directions (1997 Ed).....	158
24. [Deleted]	

25.	Request for attendance of the Sheriff.....	160
26.	Application for a practising certificate	160A
26A.	Application for a practicing certificate as a locum solicitor	160D
27.	Request by a solicitor for leave to sign an application for a practising certificate on behalf of another solicitor	160H

Form 16A

IN THE HIGH COURT OF THE REPUBLIC OF SINGAPORE

Para.57

Suit No. of 20

Bill of Costs No. of 20

GST Reg. No. (solicitors for [state the party]): [Set out the GST number]

GST Reg. No. (state the party): [Indicate the GST number or "No GST No." and the percentage of input tax applicable to each party entitled to costs.]

Between

..... Plaintiff(s)

And

..... Defendant(s)

BILL OF COSTS FOR CONTENTIOUS BUSINESS - TRIALS

Applicant: [State the party for whom the bill is filed].

Nature of bill: [State whether the bill is a party-and-party or solicitor-and-client bill].

Basis of taxation: [State the basis of taxation, that is, standard or indemnity basis].

Basis for taxation: Judgment dated _____ ordering [set out the order on costs under which the bill is to be taxed, including such details as the party who is ordered to pay costs and the party entitled to claim costs].

Section 1: Work done other than for taxation			
<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
1.	The claim		
1.1	Nature of claim	[Give a brief description of the nature of claim].	
2.	Pleadings		
2.1	Writ & statement of claim	[Set out the number of pages in each pleading].	
2.2	Defence & counterclaim	[Set out the number of pages in each pleading].	

<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
2.3	Reply & defence to counterclaim	[Set out the number of pages in each pleading].	
2.4	Relief claimed	[Set out succinctly the reliefs claimed in the statement of claim and counterclaim, if any].	
2.5	Affidavits deemed or ordered to stand as pleadings	[Set out the number of pages in each affidavit].	
3.	Interlocutory attendances		
3.1	Interlocutory applications - costs fixed by court	[Set out in relation to each interlocutory application, the application number, the nature of the application, the number of affidavits filed, the orders made on costs and the amount of costs awarded].	[Set out the amount of time taken for the hearing and such other relevant information as enabled the court to determine the costs awarded for the application].
3.2	Interlocutory applications – costs not fixed by court	[Set out in relation to each interlocutory application, the application number, the number of affidavits filed, the nature of the application and the orders made on costs].	[Set out the amount of time taken for the hearing and such other information as will enable the court to determine the costs to award for the application].
3.3	Appeals to Judge in chambers	[Set out in relation to each appeal, the appeal number, the nature of the appeal, the orders made on costs and the amount of costs awarded, if any].	[Set out the amount of time taken for the hearing and such other information as will enable the court to determine the costs to award for the appeal].

<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
3.4	Pre-trial conferences	[Set out the dates of the PTCs].	[Provide details if a substantial application is heard during a PTC and the amount of time taken.]
3.5	Other attendances	[Set out the dates and the nature of hearings if there are other attendances in court which should be taken into consideration.]	[Set out the amount of time taken for the hearing and such other relevant information as will enable the court to determine the costs to award for the hearing.]
4.	Discovery		
4.1	Number of lists of documents	[Set out the number of lists of documents, including supplementary lists, filed by each party.]	
4.2	Total number of documents disclosed	[Set out the number of documents, with the total number of pages, disclosed by each party.]	[Provide such information as is relevant, such as the number of pages that overlap.]
5.	Trial		
5.1	Opening statement	[Set out the number of pages of opening statement filed by each party.]	
5.2	Number of days and date(s) of trial	[Indicate the total number of days fixed for trial, the actual number of days taken and the date(s) of the trial.]	[Provide such information as is relevant, such as whether digital or mechanical recording was used during the trial].

<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
5.3	Part heard	<i>[Set out the period of time between each tranche of hearing, if any].</i>	
5.4	Affidavits of evidence in chief – text and exhibits	<i>[Set out the number of affidavits filed by each party and the total number of pages of text and exhibits of all affidavits filed].</i>	
5.5	Bundle of documents	<i>[Set out the number of volumes and the total number of pages in each bundle filed in respect of the trial].</i>	
5.6	Witnesses at trial	<i>[Set out the number of witnesses of fact and expert witnesses for each party].</i>	
5.7	Closing submissions and authorities cited	<i>[Set out the number of pages and authorities cited in the closing submissions, if any, of each party].</i>	
5.8	Submissions in reply and authorities cited	<i>[Set out the number of pages and authorities cited in the reply submissions, if any, of each party].</i>	
5.9	Other post-trial filings/matters	<i>[Set out the number of pages and authorities cited in any other documents, filed by each party].</i>	
6.	Complexity of case		
6.1	Legal issues	<i>[Set out succinctly all the legal issues raised].</i>	
6.2	Factual issues	<i>[Set out succinctly all the factual issues raised].</i>	
6.3	Complexity	<i>[Set out succinctly the matters that affect the complexity of the case].</i>	
6.4	Grounds of decision	<i>[Set out the number of pages in the grounds of decision and highlight the paragraph(s) where the court commented on the complexity of the case or the novelty of the issues raised].</i>	

No.	Item	Description	Remarks
7.	Urgency and importance to client		
7.1	Urgency	<i>[Set out the factors that rendered the suit one of urgency for the party entitled to claim costs].</i>	
7.2	Importance to client	<i>[Set out the factors that rendered the suit one of importance for the party entitled to claim costs].</i>	
8.	Time and labour expended		
8.1	Number of letters/ faxes/emails exchanged between the parties	<i>[Set out the total amount of correspondence exchanged between the parties and also between the parties and the court].</i>	
8.2	Number of letters/ faxes/emails to client	<i>[Set out the total amount of correspondence between the party entitled to claim costs and counsel].</i>	
8.3	Meetings with opposing counsel	<i>[Set out the total number of meetings, and the time taken for them].</i>	
8.4	Time spent	<i>[Set out the total number of hours spent on the case by each counsel or solicitor].</i>	
8.5	Others	<i>[Set out any other relevant factors for the court's consideration].</i>	
9.	Counsel and solicitors involved		
9.1	Counsel and solicitors	<i>[List all the lawyers acting for each party and their seniority].</i>	
9.2	Certificate of 2 counsel (or more)	<i>[Indicate if the court has certified that the costs of more than one counsel are allowed].</i>	

No.	Item	Description	Remarks
10.	Costs claimed		
10.1	Amount claimed	<p>Amount claimed for <i>[specify name of counsel or solicitor]</i>: \$ <i>[insert amount]</i>.</p> <p><i>[Set out in relation to each counsel or solicitor, the amount of costs claimed for Section 1, with a breakdown of –</i></p> <ul style="list-style-type: none"> <i>(a) the amount claimed for work done by the counsel or solicitor;</i> <i>(b) the percentage of input tax for which a party entitled to claim costs is not entitled to credit;</i> <i>(c) the amount of input tax for which a party entitled to claim costs is not entitled to credit; and</i> <i>(d) the GST claimed for work done, in relation to the periods for which different rates of GST are applicable, including the period for which no GST is chargeable.]</i> 	
Section 2: Work done for taxation			
No.	Item	Description	Remarks
11.	Work done	<i>[Describe the work done for the preparation of the bill of costs and the taxation of the bill].</i>	
12.	Amount claimed	<p>Total amount claimed: \$ <i>[insert amount]</i>.</p> <p><i>[Set out the amount of costs claimed for Section 2, with a breakdown of –</i></p> <ul style="list-style-type: none"> <i>(a) the amount claimed for work done for Section 2;</i> <i>(b) the percentage of input tax for which a party entitled to claim costs is not entitled to credit;</i> <i>(c) the amount of input tax for which a party entitled to claim costs is not entitled to credit; and</i> <i>(d) the GST claimed for work done, in relation to the periods for which different rates of GST are applicable, including the period for which no GST is chargeable.]</i> 	

Section 3: Disbursements			
<i>No.</i>	<i>Date</i>	<i>Description and amount claimed</i>	<i>Remarks</i>
13.	<i>[Set out in different rows the dates or period of time when each disbursement is incurred].</i>	<i>[Set out the amount of each disbursement claimed].</i>	
[]	-	<p>Total amount claimed: \$ [insert amount].</p> <p><i>[Set out the total amount of disbursements claimed for Section 3, with a breakdown of –</i></p> <ul style="list-style-type: none"> <i>(a) the amount claimed for disbursements for Section 3;</i> <i>(b) the percentage of input tax for which a party entitled to claim costs is not entitled to credit;</i> <i>(c) the amount of input tax for which a party entitled to claim costs is not entitled to credit; and</i> <i>(d) the GST claimed for disbursements,</i> <p><i>in relation to the periods for which different rates of GST are applicable, including the period for which no GST is chargeable.]</i></p>	

Form 16B

IN THE HIGH COURT OF THE REPUBLIC OF SINGAPORE

Para. 57

Suit No. of 20

Bill of Costs No. of 20

GST Reg. No. (solicitors for [state the party]): [Set out the GST number]

GST Reg. No. (state the party): [Indicate the GST number or "No GST No." and the percentage of input tax applicable to each party entitled to costs.]

Between

..... Plaintiff(s)

And

..... Defendant(s)

BILL OF COSTS FOR CONTENTIOUS BUSINESS OTHER THAN TRIALS

Applicant: [State the party for whom the bill is filed].

Nature of bill: [State whether the bill is a party-and-party or solicitor-and-client bill].

Basis of taxation: [State the basis of taxation, that is, standard or indemnity basis].

Basis for taxation: Judgment dated _____ ordering [set out the order on costs under which the bill is to be taxed, including such details as the party who is ordered to pay costs and the party entitled to claim costs].

Section 1: Work done other than for taxation			
No.	Item	Description	Remarks
1.	The claim		
1.1	Nature of claim	[Give a brief description of the nature of claim, such as whether the substantive claim is for breach of contract or negligence].	
2.	Application / Proceedings		
2.1	Nature of application or proceedings for taxation	[Give a brief description of the nature of proceedings or application to which the bill relates, eg., for an appeal or interlocutory application].	

No.	Item	Description	Remarks
3.	Interlocutory attendances		
3.1	Interlocutory applications - costs fixed by court	<i>[Set out in relation to each interlocutory application, the application number, the nature of the application, the number of affidavits filed, the orders made on costs and the amount of costs awarded].</i>	<i>[Set out the amount of time taken for the hearing and such other relevant information as enabled the court to determine the costs awarded for the application].</i>
3.2	Interlocutory applications – costs not fixed by court	<i>[Set out in relation to each interlocutory application, the application number, the nature of the application, the number of affidavits filed and the orders made on costs].</i>	<i>[Set out the amount of time taken for the hearing and such other information as will enable the court to determine the costs to award for the application].</i>
3.3	Appeals to Judge in chambers	<i>[Set out in relation to each appeal, the appeal number, the nature of the appeal, the orders made on costs and the amount of costs awarded, if any].</i>	<i>[Set out the amount of time taken for the hearing and such other information as will enable the court to determine the costs to award for the appeal].</i>
3.4	Other attendances	<i>[Set out the dates and the nature of hearings if there are other attendances in court which should be taken into consideration.]</i>	<i>[Set out the amount of time taken for the hearing and such other relevant information as will enable the court to determine the costs to award for the hearing.]</i>

No.	Item	Description	Remarks
4.	Hearing		
4.1	Number of days/hours and date(s) of hearing	<i>[Indicate the total number of days or hours fixed for the hearing, the actual number of days or hours taken and the date(s) of the hearing.]</i>	<i>[Provide such information as is relevant, such as whether digital or mechanical recording was used].</i>
4.2	Documents (apart from written submissions and authorities)	<i>[Set out the number of volumes and the total number of pages in each bundle filed in respect of the hearing].</i>	
4.3	Witnesses (if any)	<i>[Set out the number of witnesses of fact and expert witnesses for each party, if any].</i>	
4.4	Written submissions	<i>[Set out the number of pages of the submissions, if any, filed by each party].</i>	
4.5	Authorities cited	<i>[Set out the number of authorities cited by each party].</i>	
4.6	Other post-hearing filings	<i>[Set out the number of pages and authorities cited in any other documents, filed by each party].</i>	
5.	Complexity of case		
5.1	Legal issues	<i>[Set out succinctly all the legal issues raised].</i>	
5.2	Factual issues	<i>[Set out succinctly all the factual issues raised].</i>	
5.3	Complexity	<i>[Set out succinctly the matters that affect the complexity of the case].</i>	
5.4	Grounds of decision	<i>[Set out the number of pages in the grounds of decision and highlight the paragraph(s) where the court commented on the complexity of the case or the novelty of the issues raised].</i>	

No.	Item	Description	Remarks
6.	Urgency and importance to client		
6.1	Urgency	<i>[Set out the factors that rendered the suit one of urgency for the party entitled to claim costs].</i>	
6.2	Importance to client	<i>[Set out the factors that rendered the suit one of importance for the party entitled to claim costs].</i>	
6.3	Amount involved	<i>[Set out the amount involved in the substantive dispute between the parties].</i>	
7.	Time and labour expended		
7.1	Number of letters/faxes/emails exchanged between the parties	<i>[Set out the total amount of correspondence exchanged between the parties and also between the parties and the court].</i>	
7.2	Number of letters/faxes/emails to client	<i>[Set out the total amount of correspondence between the party entitled to claim costs and counsel].</i>	
7.3	Meetings with opposing counsel	<i>[Set out the total number of meetings, and the time taken for them].</i>	
7.4	Time spent	<i>[Set out the total number of hours spent on the case by each counsel or solicitor].</i>	
7.5	Others	<i>[Set out any other relevant factors for the court's consideration].</i>	
8.	Counsel and solicitors involved		
8.1	Counsel and solicitors	<i>[List all the lawyers acting for each party and their seniority].</i>	
8.2	Certificate of 2 counsel (or more)	<i>[Indicate if the court has certified that the costs of more than one counsel are allowed].</i>	

No.	Item	Description	Remarks
9.	Costs claimed		
9.1	Amount claimed	<p>Amount claimed for <i>[specify name of counsel or solicitor]</i>: \$ <i>[insert amount]</i>.</p> <p><i>[Set out in relation to each counsel or solicitor, the amount of costs claimed for Section 1, with a breakdown of –</i></p> <ul style="list-style-type: none"> <i>(a) the amount claimed for work done by the counsel or solicitor;</i> <i>(b) the percentage of input tax for which a party entitled to claim costs is not entitled to credit;</i> <i>(c) the amount of input tax for which a party entitled to claim costs is not entitled to credit; and</i> <i>(d) the GST claimed for work done, in relation to the periods for which different rates of GST are applicable, including the period for which no GST is chargeable.]</i> 	
Section 2: Work done for taxation			
No.	Item	Description	Remarks
10.	Work done	<i>[Describe the work done for the preparation of the bill of costs and the taxation of the bill].</i>	
11.	Amount claimed	<p>Total amount claimed: \$ <i>[insert amount]</i>.</p> <p><i>[Set out the amount of costs claimed for Section 2, with a breakdown of –</i></p> <ul style="list-style-type: none"> <i>(a) the amount claimed for work done for Section 2;</i> <i>(b) the percentage of input tax for which a party entitled to claim costs is not entitled to credit;</i> <i>(c) the amount of input tax for which a party entitled to claim costs is not entitled to credit; and</i> <i>(d) the GST claimed for work done, in relation to the periods for which different rates of GST are applicable, including the period for which no GST is chargeable.]</i> 	

Section 3: Disbursements			
<i>No.</i>	<i>Date</i>	<i>Description and amount claimed</i>	<i>Remarks</i>
12.	<i>[Set out in different rows the dates or period of time when each disbursement is incurred].</i>	<i>[Set out the amount of each disbursement claimed].</i>	
[]	-	<p>Total amount claimed: \$ [insert amount].</p> <p><i>[Set out the total amount of disbursements claimed for Section 3, with a breakdown of –</i></p> <ul style="list-style-type: none"> <i>(a) the amount claimed for disbursements for Section 3;</i> <i>(b) the percentage of input tax for which a party entitled to claim costs is not entitled to credit;</i> <i>(c) the amount of input tax for which a party entitled to claim costs is not entitled to credit; and</i> <i>(d) the GST claimed for disbursements,</i> <p><i>in relation to the periods for which different rates of GST are applicable, including the period for which no GST is chargeable.]</i></p>	

Form 16C

IN THE HIGH COURT OF THE REPUBLIC OF SINGAPORE

Para. 57

Bill of Costs No. of 20

GST Reg. No. (solicitors for *[state the party]*): *[Set out the GST number]*

GST Reg. No. (state the party): *[Indicate the GST number or "No GST No." and the percentage of input tax applicable to each party entitled to costs.]*

In the matter of ...

BILL OF COSTS FOR NON-CONTENTIOUS BUSINESS

Applicant: *[State the party for whom the bill is filed].*

Nature of bill: *[State whether the bill is a party-and-party or solicitor-and-client bill].*

Basis of taxation: *[State the basis of taxation, that is, standard or indemnity basis].*

Basis for taxation: *[Set out the basis under which the bill of costs may be taxed].*

Section 1: Work done other than for taxation			
No.	Item	Description	Remarks
1.	The work done		
1.1	Nature of work	<i>[Give a brief description of the nature of work to which the bill relates].</i>	
1.2	Scope of brief (including relevant court orders, if any)	<i>[Give a brief description of the scope of the brief].</i>	
1.3	Period of work	<i>[State the period(s) of time in which the work was done].</i>	
2.	Complexity of matter		
2.1	Legal issues	<i>[Set out succinctly all the legal issues raised].</i>	
2.2	Factual issues	<i>[Set out succinctly all the factual issues raised].</i>	

<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
2.3	Complexity	<i>[Set out succinctly the matters that affect the complexity of the work].</i>	
2.4	Amount involved	<i>[Set out the amount involved in relation to the work done].</i>	
3.	Time and labour expended		
3.1	Number of letters/ faxes/emails exchanged with others	<i>[Set out the total amount of correspondence exchanged between the parties and also between the parties and the court].</i>	
3.2	Number of letters/ faxes/emails to client	<i>[Set out the total amount of correspondence between the party entitled to claim costs and counsel].</i>	
3.3	Meetings with client	<i>[Set out the total number of meetings and the time taken].</i>	
3.4	Meetings with other parties (by class)	<i>[Set out the total number of meetings and the time taken].</i>	
3.5	Documents (including legal opinions)	<i>[Set out the total number of pages of documents perused and legal opinions rendered.]</i>	
3.6	Time spent	<i>[Set out the total number of hours spent on the case by each counsel or solicitor].</i>	
3.7	Other relevant work	<i>[Set out any other relevant factors for the court's consideration].</i>	
4.	Counsel and solicitors involved		
4.1	Solicitor	<i>[List all the lawyers acting for each party and their seniority].</i>	

No.	Item	Description	Remarks
5.	Costs claimed		
5.1	Amount claimed	<p>Amount claimed for <i>[specify name of counsel or solicitor]</i>: \$ <i>[insert amount]</i>.</p> <p><i>[Set out in relation to each counsel or solicitor, the amount of costs claimed for Section 1, with a breakdown of –</i></p> <ul style="list-style-type: none"> <i>(a) the amount claimed for work done by the counsel or solicitor;</i> <i>(b) the percentage of input tax for which a party entitled to claim costs is not entitled to credit;</i> <i>(c) the amount of input tax for which a party entitled to claim costs is not entitled to credit; and</i> <i>(d) the GST claimed for work done, in relation to the periods for which different rates of GST are applicable, including the period for which no GST is chargeable.]</i> 	
Section 2: Work done for taxation			
No.	Item	Description	Remarks
6.	Work done	<i>[Describe the work done for the preparation of the bill of costs and the taxation of the bill].</i>	
7.	Amount claimed	<p>Total amount claimed: \$ <i>[insert amount]</i>.</p> <p><i>[Set out the amount of costs claimed for Section 2, with a breakdown of –</i></p> <ul style="list-style-type: none"> <i>(a) the amount claimed for work done for Section 2;</i> <i>(b) the percentage of input tax for which a party entitled to claim costs is not entitled to credit;</i> <i>(c) the amount of input tax for which a party entitled to claim costs is not entitled to credit; and</i> <i>(d) the GST claimed for work done, in relation to the periods for which different rates of GST are applicable, including the period for which no GST is chargeable.]</i> 	

Section 3: Disbursements			
<i>No.</i>	<i>Date</i>	<i>Description and amount claimed</i>	<i>Remarks</i>
8.	[Set out in different rows the dates or period of time when each disbursement is incurred].	[Set out the amount of each disbursement claimed].	
[]	-	<p>Total amount claimed: \$ [insert amount].</p> <p>[Set out the total amount of disbursements claimed for Section 3, with a breakdown of –</p> <ul style="list-style-type: none"> (a) the amount claimed for disbursements for Section 3; (b) the percentage of input tax for which a party entitled to claim costs is not entitled to credit; (c) the amount of input tax for which a party entitled to claim costs is not entitled to credit; and (d) the GST claimed for disbursements, <p>in relation to the periods for which different rates of GST are applicable, including the period for which no GST is chargeable.]</p>	

16D.

IN THE HIGH COURT OF THE REPUBLIC OF SINGAPORE

Para. 57

Suit No. of .
Bill of Costs No. of .

GST Reg. No. (solicitors for plaintiffs): 12345.
GST Reg. No. (1st plaintiff): 67890. (20%).
2nd plaintiff: No GST Reg. No. (100%)

Between

... Plaintiffs.

And

... Defendants.

Take notice that the solicitors for the _____ intend to dispute the following items in Bill of Costs No. _____ of _____ lodged in respect of this matter.

NOTICE OF DISPUTE

S/No	Item	OBJECTION IN PRINCIPLE (P) / QUANTUM (Q)	GROUND OF DISPUTE
1.	Section 1 (Party & Party) [List items disputed]		[Specify grounds of dispute for each item]
2.	Section 2 (Work done for taxation)		-do-
3.	Section 3 (Disbursements)		-do-

Dated this _____ day of _____.

ABC & Co.
(Address of solicitors)

To: Solicitors for the _____.

146R

Inserted with effect from 15 July 2005
pursuant to Practice Direction No. 7 of 2005

TABLE OF CONTENTS

APPENDIX D : SAMPLE BILLS OF COSTS	165
1. Sample bill of costs for contentious matters - trials.....	166
2. Sample bill of costs for contentious matters other than trials.....	174
3. Sample bill of costs for non-contentious matters.....	178A

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) AAA

(2) BBB

..... Plaintiffs

And

CCC

..... Defendant

BILL OF COSTS (for contentious business - trials)

Applicant: Solicitors for the plaintiffs
Nature of bill: Party and party
Basis of taxation: Standard basis
Basis for taxation: Judgment dated _____ ordering the defendant to pay 2/3 of plaintiffs' costs

Section 1: Work done other than for taxation			
<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
1.	The claim		
1.1	Nature of claim	Breach of contract, restraint of trade, breach of confidentiality.	
2.	Pleadings		
2.1	Writ & statement of claim	Writ: 3 pages Statement of claim: 20 pages	
2.2	Defence & counterclaim	Defence: 10 pages Counterclaim: 2 pages	

<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
2.3	Reply & defence to counterclaim	Reply: 5 pages Defence to counterclaim: 2 pages	
2.4	Relief claimed	Plaintiffs' claim: <ul style="list-style-type: none"> • \$ 1 m damages plus interest • Permanent injunction Defendant's counterclaim: <ul style="list-style-type: none"> • \$500,000 damages plus interest • Declaration 	
2.5	Affidavits deemed or ordered to stand as pleadings	Not applicable	
3.	Interlocutory attendances		
3.1	Interlocutory applications - costs fixed by court	(1) SIC 123/04: plaintiffs' application for further and better particulars on [date]. 3 affidavits filed (300 pages including 35 exhibits). Costs awarded to plaintiffs fixed at \$3000. (2) SIC 234/04: defendant's application for specific discovery. 1 affidavit filed (5 pages including 2 exhibits). No order on application with no order on costs.	(1) 30 F&BPs requested and 25 successful. Hearing before AR for ½ day on [date] (2) Hearing before AR for ½ day on [date].
3.2	Interlocutory applications – costs not fixed by court	(1) SIC 345/03: plaintiffs' <i>ex-parte</i> application for interlocutory injunction on [date]. 2 affidavits filed (total 200 pages including 25 exhibits). Written submissions of 30 pages with 10 cases cited. Order in terms with costs in the cause. (2) SIC 456/05: plaintiffs' summons for directions on discovery, exchange of affidavits of evidence in chief ("AEIC") and setting down. Orders made.	(1) Hearing before Justice ABC from 5.30 to 6.30 pm on [date]. (2) Heard together with PTC on [dates].
3.3	Appeals to Judge in chambers	RA 1/05: appeal on defendant's discovery application: appeal dismissed with costs fixed at \$1000 to the plaintiffs.	Special date – ½ day hearing before Justice XYZ on [dates].

<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
3.4	Pre-trial conferences	4 PTCs on [dates]	By consent application for extension of time to exchange AEIC with costs in the cause heard during PTC on [date].
3.5	Other attendances	Not applicable.	
4.	Discovery		
4.1	Number of lists of documents	Plaintiffs: list + 3 supplementary lists Defendant: list + 1 supplementary list All verified by affidavit.	1 of plaintiffs' supplementary lists filed on 1 st day of trial.
4.2	Total number of documents disclosed	Plaintiffs: 3,500 pages Defendant: 200 pages	
5.	Trial		
5.1	Opening statement	Plaintiff: 20 pages Defendant: 18 pages	
5.2	Number of days and date(s) of trial	Number of days fixed: 15 days Number of days of actual hearing: 12 ½ days Dates of trial: 4-8 April 2005, 25-29 April 2005, 3-5 May 2005	Parties negotiated on the 1 st day and dispensed with 2 witnesses.
5.3	Part heard	2 week break after 5 th day.	
5.4	Affidavits of evidence in chief – text and exhibits	Plaintiffs: 5 affidavits <ul style="list-style-type: none"> • 250 pages of text; • 65 exhibits running to 2000 pages Defendant: 3 affidavits <ul style="list-style-type: none"> • 200 pages of text; • no exhibits, affidavits cross-referenced to agreed bundle of documents; 30 documents referred to in the affidavits. 	Overlap of 30 exhibits

<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
5.5	Bundle of documents	Core bundle: 2 volumes, 500 pages Agreed bundle: 10 volumes, 3000 pages Plaintiffs' bundle: 1 vol, 500 pages Defendant's bundle: 1 vol, 90 pages	Exhibits P1 to P10 and D1 to D4 introduced during trial; 55 pages.
5.6	Witnesses at trial	Plaintiffs: 5 (3 of fact; 2 experts) Defendant: 4 (3 of fact; 1 expert)	2 of the plaintiffs' witnesses only spoke Russian. Plaintiffs' experts not cross-examined. 1 of the defendant's witnesses gave oral evidence.
5.7	Closing submissions and authorities cited	Plaintiffs: 60 pages and 12 cases Defendant: 30 pages and 6 cases	
5.8	Submissions in reply and authorities cited	Plaintiffs: 10 pages and 2 cases Defendant: 6 pages and 5 cases	
5.9	Other post-trial filings/matters	Not applicable.	
6.	Complexity of case		
6.1	Legal issues	(1) Whether acceptance of an offer in an email forms a binding contract in the absence of a formal contract. (2) ...	
6.2	Factual issues	(1) Whether the defendant sent the email that forms the basis of a binding contract between the parties; (2) ...	
6.3	Complexity	<ul style="list-style-type: none"> • Novel point of law involving... [summary of the points]; • Consideration of multiple alternative defences; • Major factual disputes in respect of definition of confidential information. 	

<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
6.4	Grounds of decision	30 pages. In particular, Judge commented on the complexity of case or novelty of issues at para [highlight relevant paragraphs in the grounds of decision]. 5 authorities cited in the grounds.	
7.	Urgency and importance to client		
7.1	Urgency	Preparation for interlocutory injunction was made over the Chinese New Year.	
7.2	Importance to client	The plaintiffs have invested approximately \$1 m into research and it is critical that confidentiality of its information is maintained.	
8.	Time and labour expended		
8.1	Number of letters/faxes/emails exchanged between the parties	Plaintiffs to defendant: 100 Defendant to plaintiffs: 50 Plaintiffs to court: 3	
8.2	Number of letters/faxes/emails to client	150	
8.3	Meetings with opposing counsel	6 meetings comprising in total approximately 15 hours during part-heard break between 5 th and 6 th day of trial.	
8.4	Time spent	200 hours	
8.5	Others	Not applicable.	
9.	Counsel and solicitors involved		
9.1	Counsel	Plaintiffs: Mr ABC, SC, 15 years Ms DEF, 2 years Defendant: Ms GHI, 10 years Mr JKL, 5 years	Ms DEF was however an in-house counsel in an MNC for 5 years prior to practice.

<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
9.2	Certificate of 2 counsel	Yes.	
10.	Costs claimed		
10.1	Amount claimed	<p><u>For Mr ABC -</u></p> <p>Work done in 2003: \$ <i>a</i> Work done in 2004: \$ <i>b</i> Work done in 2005: \$ <i>c</i></p> <p>Percentage of input tax for which the 1st plaintiff is not entitled to credit: 20%.</p> <p>Amount of input tax for which the 1st plaintiff is not entitled credit in respect of – Work done in 2003: \$ <i>d</i> Work done in 2004: \$ <i>e</i> Work done in 2005: \$ <i>f</i></p> <p>Percentage of input tax for which the 2nd plaintiff is not entitled to credit: 100%.</p> <p>Amount of input tax for which the 2nd plaintiff is not entitled credit in respect of – Work done in 2003: \$ <i>g</i> Work done in 2004: \$ <i>h</i> Work done in 2005: \$ <i>i</i></p> <p>GST for work done in 2003: \$ <i>j</i> GST for work done in 2004: \$ <i>k</i> GST for work done in 2005: \$ <i>l</i></p> <p><u>For Ms DEF-</u></p> <p>Work done in 2003: \$ <i>m</i> Work done in 2004: \$ <i>n</i> Work done in 2005: \$ <i>o</i></p> <p>[Set out claim for GST as above].</p>	

Section 2: Work done for taxation			
No.	Item	Description	Remarks
11.	Work done	Drawing up bill of costs, perusing documents and vouchers, attending taxation and drawing up Registrar's certificate.	
12.	Amount claimed	<p>\$p</p> <p>Percentage of input tax for which the 1st plaintiff is not entitled to credit: 20%.</p> <p>Amount of input tax for which the 1st plaintiff is not entitled credit : \$ q</p> <p>Percentage of input tax for which the 2nd plaintiff is not entitled to credit: 100%.</p> <p>Amount of input tax for which the 2nd plaintiff is not entitled credit : \$ r</p> <p>GST for work done: \$ s</p>	

Section 3: Disbursements			
<i>No.</i>	<i>Date</i>	<i>Description and amount claimed</i>	<i>Remarks</i>
13.	15/5/03	Writ of summons (court fees): \$ xxx	
14.	3/6/03	Reply and defence to counterclaim (court fees): \$ yyy	
15.	3/6/03	SIC 123/05 (court fees): \$ zzz	
16.	xxxx	[Nature of each disbursement and the amount claimed.]	
17.	-	<p>Total amount claimed: \$ t</p> <p>Percentage of input tax for which the 1st plaintiff is not entitled to credit: 20%.</p> <p>Amount of input tax for which the 1st plaintiff is not entitled credit in respect of –</p> <p>Disbursements incurred in 2003: \$ u</p> <p>Disbursements incurred in 2004: \$ v</p> <p>Disbursements incurred in 2005: \$ w</p> <p>Percentage of input tax for which the 2nd plaintiff is not entitled to credit: 100%.</p> <p>Amount of input tax for which the 2nd plaintiff is not entitled credit in respect of –</p> <p>Disbursements incurred in 2003: \$ x</p> <p>Disbursements incurred in 2004: \$ y</p> <p>Disbursements incurred in 2005: \$ z</p> <p>GST for work done in 2003: \$ aa</p> <p>GST for work done in 2004: \$ bb</p> <p>GST for work done in 2005: \$ cc</p>	

IN THE HIGH COURT OF THE REPUBLIC OF SINGAPORE

Suit No. of 20
Bill of Costs No. of 20

GST Reg. No. (solicitors for appellant): 12345
GST Reg. No. (1st appellant): 67890 (20%)
2nd appellant: No GST Reg. No. (100%)

Between

AAA
BBB

..... Appellant

And

CCC

..... Respondent

BILL OF COSTS (for contentious business – other than trials)

Applicant: Solicitors for the appellant
Nature of bill: Party and party
Basis of taxation: Standard basis
Basis for taxation: Judgment dated _____ ordering the respondent to pay 2/3 of
appellant's costs

Section 1: Work done other than for taxation			
No.	Item	Description	Remarks
1.	The claim		
1.1	Nature of claim	Breach of contract	
2.	Application / Proceedings		
2.1	Nature of application or proceedings for taxation	Appeal to the Court of Appeal against the decision of Justice ABC finding that there was a breach of contract and ordering the appellant to pay damages of \$3.5 million to the respondent.	

<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
3.	Interlocutory attendances		
3.1	Interlocutory applications - costs fixed by court	NM 123/04: respondent's application for leave to set aside a Notice of Appeal to CA on [date]. No affidavits filed. Costs awarded to appellant fixed at \$2,500.	Hearing before CA for 20 minutes on [date]
3.2	Interlocutory applications – costs not fixed by court	NM 345/05: appellant's application for leave to adduce further evidence on [date]. 2 affidavits filed (total 200 pages incl. 25 exhibits). Written submissions of 30 pages with 10 cases cited. Order in terms with costs in the cause.	Hearing before CA from 5.30 to 6.30 pm on [date].
3.3	Appeals to Judge in chambers	Not applicable	
3.4	Other attendances	Not applicable.	
4.	Hearing		
4.1	Number of days/hours and date(s) of hearing	Number of days/hours fixed: 2 hours Number of days/hours of actual hearing: 1 hour Date of hearing: 24 May 2005	Appeal was dismissed without the need for the respondents to address the court.
4.2	Documents (apart from written submissions and authorities)	Core bundle: 2 vols, 50 pages Supplementary core bundle: 1 vol, 10 pages Record of Appeal: 10 vols, 2000 pages	
4.3	Witnesses (if any)	Not applicable.	
4.4	Written submissions	Appellant's Case: 50 pages Appellant's skeletal submissions: 10 pages Respondent's Case: 100 pages	
4.5	Authorities cited	Appellant: 10 cases Respondent: 5 cases	
4.6	Other post-hearing filings	Not applicable.	

<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
5.	Complexity of case		
5.1	Legal issues	(1) Whether acceptance of an offer in an email forms a binding contract in the absence of a formal contract. (2) ...	
5.2	Factual issues	(1) Whether the respondent sent the email that allegedly forms the basis of a binding contract between the parties; (2) ...	
5.3	Complexity	Novel point of law involving... [summary of the points]. Consideration of multiple alternative defences. Major factual disputes in relation to X's authority to enter into the contract.	
5.4	Grounds of decision	30 pages. In particular, Judge commented on the complexity of case or novelty of issues at para [highlight relevant paragraphs in the grounds of decision]. 5 authorities cited in the grounds.	
6.	Urgency and importance to client		
6.1	Urgency	Not applicable.	
6.2	Importance to client	The sum involved is large and has a serious impact on the cash-flow of the company.	
6.3	Amount involved	The judgment sum amounted to \$3.5m.	
7.	Time and labour expended		
7.1	Number of letters/ faxes/emails exchanged between the parties	Appellant to Respondent: 100 Respondent to Appellant: 50 Appellant to court: 3	

<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
7.2	Number of letters/ faxes/emails to client	150	
7.3	Meetings with opposing counsel	Not applicable	
7.4	Time spent	100 hours	
7.5	Others	Not applicable.	
8.	Counsel and solicitor involved		
8.1	Counsel and solicitors	Appellant: Mr ABC, SC, 15 years Ms DEF, 2 years Respondent: Ms GHI, 10 years Mr JKL, 5 years	Ms DEF was however an in- house counsel in an MNC for 5 years prior to practice.
8.2	Certificate of 2 counsel	Not applicable.	
9.	Costs claimed		
9.1	Amount claimed	[Please refer to the sample used for trials and modify as appropriate.]	
Section 2: Work done for taxation			
<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
10.	Work done	Drawing up bill of costs, perusing documents and vouchers, attending taxation and drawing up Registrar's certificate.	
11.	Amount claimed	[Please refer to the sample used for trials and modify as appropriate.]	
Section 3: Disbursements			
<i>No.</i>	<i>Date</i>	<i>Description and amount claimed</i>	<i>Remarks</i>
12.	15/5/04	Notice of Appeal (court fees): \$ xxx	
13.	3/6/04	Core Bundle (court fees): \$ yyy	

Sample Bill of Costs for
Contentious Matters other than Trials

5

<i>No.</i>	<i>Date</i>	<i>Description and amount claimed</i>	<i>Remarks</i>
14.	3/6/04	NM 123/05 (court fees): \$ zzz	
15.	xxxx	[Nature of each disbursement and the amount claimed.]	
16.	-	Total amount claimed: \$ xxxx [Please refer to the sample used for trials and modify as appropriate.]	

IN THE HIGH COURT OF THE REPUBLIC OF SINGAPORE

Bill of Costs No. of 20
GST Reg. No. : 12345

In the matter of X Act (Cap. 12) 1999 Revised Edition

And

In the matter of ABC Pte Ltd

BILL OF COSTS (for non-contentious business)

Applicant: Solicitors for ABC Pte Ltd
Nature of bill: Solicitor and client
Basis of taxation: Indemnity basis
Basis for taxation: Rule 165 of the Companies (Winding Up) Rules 1969

Section 1: Work done other than for taxation			
<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
1.	The work done		
1.1	Nature of work	Liquidation, trust, corporate.	
1.2	Scope of brief (including relevant court orders, if any)	Engaged to advise client in the liquidation of Company ABC, in particular: (a) advising client on whether to commence action in 2 suits; (b) advising on the sale of company's assets; and (c) drafting the sale and purchase agreements.	
1.3	Period of work	1 Jun 04 – 31 May 05.	
2.	Complexity of matter		
2.1	Legal issues	(1) Scope of fiduciary duty owed to a company by a director. (2) Interpretation of s ____ Companies Act.	

<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
2.2	Factual issues	(1) Whether Company X has breached the contract dated ____ with Company ABC; (2) Whether the director has breached his duties to Company ABC.	
2.3	Complexity	Novel point of law involving... [summary of the points]. Consideration of various alternative proposals. Major factual issues in respect of...	
2.4	Amount involved	Claim against Company X for breach of contract in the region of USD 1 m. Claim against the director in the region of \$500,000.	
3. Time and labour expended			
3.1	Number of letters/faxes/emails exchanged with others	On behalf of client to (class of relevant parties): 100 (Class of relevant parties) to client: 50	
3.2	Number of letters/faxes/emails to client	150	
3.3	Meetings with client	6 meetings comprising in total approximately 15 hours.	
3.4	Meetings with other parties (by class)	3 meetings comprising in total approximately 5 hours with creditors. 4 meetings comprising in total approximately 8 hours with potential purchasers of assets.	
3.5	Documents (including legal opinions)	Documents perused: more than 2000 pages. Documents prepared: 5 legal opinions rendered. (Total: 80 pages and 20 cases cited).	
3.6	Time spent	150 hours	

<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
3.7	Other relevant work	Not applicable	
4.	Counsel and solicitors involved		
4.1	Counsel and solicitor	Mr ABC, 15 years Ms DEF, 2 years	Ms DEF was however an in-house counsel in an MNC for 5 years prior to practice.
5.	Costs claimed		
5.1	Amount claimed	\$ _____ [Please refer to the sample used for trials and modify as appropriate.]	
Section 2: Work done for taxation			
<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
6.	Work done	Drawing up bill of costs, perusing documents and vouchers, attending taxation and drawing up Registrar's certificate	
7.	Amount claimed	\$ _____ [Please refer to the sample used for trials and modify as appropriate.]	
Section 3: Disbursements			
<i>No.</i>	<i>Date</i>	<i>Description and amount claimed</i>	<i>Remarks</i>
8.	15/6/04	Land title search (fees): \$ xx	
9.	xxxx	[Nature of each disbursement and the amount claimed.]	
10.	-	Total amount claimed: \$ _____ [Please refer to the sample used for trials and modify as appropriate.]	