

**Date: 20080911**

**Docket: T-71-07**

**Citation: 2008 FC 1024**

**BETWEEN:**

**MINISTER OF NATIONAL REVENUE**

**Applicant**

**and**

**NORMAN EARBY**

**Respondent**

**ASSESSMENT OF COSTS – REASONS**

**DIANE PERRIER, ASSESSMENT OFFICER**

[1] On March 26, 2008, the Court allowed the applicant's application under section 231.7 of the *Income Tax Act* (hereinafter "ITA") with costs only because a third party disclosed to the applicant the documents requested in a notice of request for information dated July 26, 2006.

[2] On February 26, 2008, counsel for the applicant filed a bill of costs, requesting that it be assessed without the appearance of the parties. Registered letters were forwarded to the parties establishing a timetable for their written submissions. Up to now we have not received any written submission from the parties and accordingly I am now ready to assess the costs on the basis of the documentation on record.

[3] The fees to be assessed are allowed in the amount of \$1,339.20. I allowed Item 1 – preparation and filing of originating documents (5 units); Item 13(a) – counsel fee, preparation for hearing (3 units); Item 14(a) – counsel fee to lead counsel per hour in court (2 units x 0.08 x \$120); Item 25 – services after judgment not otherwise specified (1 unit); and Item 26 (2 units). Item 14(a) was allowed only for the duration of the hearing according to the Court record from 9:34 a.m. to 9:39 a.m., that is to say, 5 minutes. Item 26 was allowed only for 2 units because the assessment does not seem to me to be complicated.

[4] Judicial fees in the amount of \$50 paid for filing the notice of originating documents are allowed under Tariff A. Disbursements of \$108.89 are allowed in that amount because they are proven by affidavit and appear to me to be reasonable.

[5] The bill of costs for \$1,788.89 submitted by the applicant is assessed and allowed in the amount of \$1,498.09. A certificate of assessment will be issued for this amount.

MONTRÉAL, QUEBEC  
September 11, 2008

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DIANE PERRIER  
ASSESSMENT OFFICER

**FEDERAL COURT  
SOLICITORS OF RECORD**

**DOCKET: T-71-07**

**Between:**

**MINISTER OF NATIONAL REVENUE**

**Applicant**

**AND**

**NORMAN EARBY**

**Respondent**

**WRITTEN ASSESSMENT OF COSTS**

**PLACE OF ASSESSMENT:** Montréal, Quebec

**REASONS BY DIANE PERRIER, ASSESSMENT OFFICER**

**DATED:** September 11, 2008

**SOLICITORS OF RECORD:**

John Sims  
Deputy Attorney General of Canada  
Ottawa, Ontario

For the applicant

Yanofsky, Gelber, Mancuso  
Montréal, Quebec

For the respondent