

Docket: 2000-317(IT)G

BETWEEN:

CHAWKI CORTBAOUI,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

**CERTIFICATE OF COSTS**

I CERTIFY that I have taxed the Respondent's costs between parties in this proceeding pursuant to subsection 153(1) of the *Tax Court of Canada Rules (General Procedure)* and, in accordance with the attached Reasons for Taxation, I allow the sum of \$7,672.

Signed at Ottawa, Canada, this 18th day of May 2005.

"R. Chartrand"

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Taxing Officer

Translation certified true  
on this 17th day of March 2009.

Brian McCordick, Translator

Citation: 2005TCC348  
Date: 20050518  
Docket: 2000-317(IT)G

BETWEEN:

CHAWKI CORTBAOUI,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

**REASONS FOR TAXATION**

[1] The hearing on the taxation of the Respondent's bill of costs was held by conference call on February 22, 2005. Mario Proulx represented the Appellant and Simon Crépin represented the Respondent.

[2] The costs indicated in the bill of costs amount to \$7,672. The only amount in dispute is the \$2,613.26 claimed as photocopy expenses. Mr. Proulx asks that this amount be reduced by 50%. This amount is spread over the following four invoices:

November 19, 2002	\$54.13
November 27, 2002	\$716.81
May 5, 2003	\$300.56
May 9, 2003	\$1,541.76
Total	\$2,613.26

[3] Mr. Proulx does not oppose the invoices of November 19 or November 27, 2002. However, he opposes in part the invoices of May 5 and May 9, 2003. Certain documents photocopied in November 2002 were photocopied again in May 2003. Mr. Proulx does not dispute the use of the copies, but rather the number of photocopies that were made twice and for which his client is being invoiced. Mr. Proulx states that he received two boxes of exhibits prior to the examination for discovery: the number of photocopies in this case is therefore rather high, and some documents have several hundred pages.

[4] Mr. Crépin explains that he had to make some photocopies twice. The documents were part of a master set used for a series of appeals in the Tax Court of Canada and not only for Mr. Cortbaoui's appeal. An initial set of exhibits composed of documents mentioned in the Respondent's list of documents was prepared and given to Mr. Proulx. This initial set was prepared in November 2002 and was used in the examination for discovery. Mr. Crépin used the master set in the examination for discovery; the Appellant paid nothing, therefore, for the copies that the Respondent used in the examination for discovery.

[5] Mr. Crépin explains that after the examination for discovery, since there had not been any agreement between the parties, he had a second set of exhibits prepared which was used at trial. He explained that the second sets prepared for this series of cases were not identical to the first sets: the order of the exhibits had changed, the number of exhibits had changed, and it was even common to see new exhibits added as a result of undertakings given during examinations for discovery.

[6] Four copies of this second set were prepared: one copy for the judge, one copy for the witness, one copy for Mr. Proulx and one copy for Mr. Crépin himself. Mr. Crépin explains that one set was prepared for him and a new set was prepared for Mr. Proulx so that everyone would have the same set at the trial. It is important that everyone be on the same page when reference is made to an exhibit, a tab or a document.

[7] Having heard the parties, I think the following two questions are appropriate. Were the photocopies necessary to the smooth conduct of the trial? Mr. Proulx confirmed that he was not disputing the usefulness of the copies, just the number of copies made of certain voluminous documents. The copies were necessary, therefore.

[8] Was any effort made to reduce the number of copies as much as possible? Mr. Crépin stated that for the examination for discovery, copies of the documents were made for Mr. Proulx and that Mr. Crépin used the copies of the documents that were in the master set that was used for a group of similar cases in the Tax Court of Canada. A single copy was therefore made for the examination for discovery.

[9] Four copies were prepared for the trial: one copy for the judge, one for the witness, one for the Respondent, and one for Mr. Proulx. If the Respondent had used the master set, Mr. Proulx had used certain copies of the set used on the examination for discovery, and the judge and witness had used the second set, the situation would have been impossible and the risk of error huge when a party or the judge wished to refer to a document during the trial. I therefore accept Mr. Crépin's reasons when he

says it is important at trial that everyone use identical sets of documents to facilitate and accelerate the hearing, as well as to ensure that everyone is referring to the same documents at the same time.

[10] The large number of photocopies required is unfortunately a reality in this appeal. The application of Mr. Proulx, the Appellant's counsel, is dismissed and the Respondent's bill of costs, amounting to \$7,672, is taxed and allowed in full. A certificate for that amount shall be issued.

Signed at Ottawa, Canada, this 18th day of May 2005.

"R. Chartrand"

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Taxing Officer

Translation certified true  
on this 17th day of March 2009.

Brian McCordick, Translator