

Docket: 2001-3392(GST)G

BETWEEN:

LES CENTRES JEUNESSE DES LAURENTIDES,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

**CERTIFICATE OF COSTS**

I CERTIFY that I have assessed the party and party costs of the Respondent in this case under subsection 153(1) of the *Tax Court of Canada Rules (General Procedure)* and, in accordance with the attached Reasons for Taxation of Costs, costs of \$4,193.40 are allowed.

Signed at Ottawa, Canada, this 27th day of July 2006.

Raynald Chartrand  
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Taxing Officer

Translation certified true  
on this 4th day of February 2007.  
Gibson Boyd, Translator

Citation: 2006TCC429

Date: 20060727

Dockets: 2001-3392(GST)G

2001-4061(GST)G

2002-345(GST)G

2002-1843(GST)G

2002-1845(GST)G

BETWEEN:

LES CENTRES JEUNESSE DES LAURENTIDES,  
CENTRE JEUNESSE DE L'ESTRIE,  
LES CENTRES JEUNESSE DE LA MONTÉRÉGIE,  
CENTRE JEUNESSE DE L'ABITIBI TÉMISCAMINGUE,  
CENTRE JEUNESSE GASPÉSIE/LES ÎLES,

Appellants,

and

HER MAJESTY THE QUEEN,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

### **REASONS FOR ASSESSMENT OF COSTS**

[1] The costs assessment hearing was heard on June 20, 2006, by conference call. It concerned a judgment of October 27, 2004, by the Honourable Justice Lamarre, in which she dismissed the appeal with costs in favour of the Respondent. Benoît Denis represented the Respondent and Michael Kaylor represented the Appellant.

[2] The five Bills of Costs for the cases mentioned in the style of cause were submitted for assessment. The two parties agreed that *Les Centres Jeunesse des Laurentides* was the test case in this group of cases. Mr. Kaylor agreed with the total of the Bill of Costs for this case, that is \$4,193.40.

[3] The Respondent prepared a Bill of Costs for each of the four other cases. The amounts claimed for each of the cases are based on the category of the appeal and follow Tariff B of the Rules. The costs are for legal services for:

- Services provided prior to examination for discovery
- Assessment of costs
- Preparation for the hearing
- Services provided after the judgment

[4] No costs were sought in these cases for legal services for each day of hearing or partial day of hearing.

[5] Mr. Kaylor objected to the four other Bills of Costs, since *Les Centres Jeunesse des Laurentides* was the test case. He contended that there should only be the Bill of Costs from this case and none for the others.

[6] Mr. Denis raised the fact that the Court dismissed the appeal with costs and did not specify in any way that costs could not be sought for the related cases. He also raised the fact that he asked for the legal fees for each day or half day of hearing only for the test case, as all five cases were heard at the same time.

[7] After having looked at the caselaw provided by Mr. Denis and analyzed the five cases in this group, here are the points that I find relevant to arriving at my conclusion.

[8] The parties agreed that *Les Centres Jeunesses des Laurentides* was the test case of the group. A “test case” implies that work will be done in a chosen case and that this work, or at least a part of this work, will also apply to the other cases related to it. The purpose of identifying a test case is generally to facilitate and accelerate the judicial process. I consider this approach to be somewhat different from two cases heard on common evidence.

[9] However, this does not mean that work has not been done in the cases related to the test case, such as opening the files, becoming familiar with them, preparing correspondence and so forth. As less work was done in the related cases, I find it difficult to allow all of the costs sought.

[10] Based on the parties’ submissions and the power delegated to the taxing officer at sections 154 and 157 of the *Tax Court of Canada Rules (General Procedure)*, I allow all of the costs sought in the test case and allow costs for legal fees before the examination for discovery and services provided after the judgment in the four cases related to the test case.

[11] In short, a certificate will be issued for the following amounts, which are based on Tariff B of the *Tax Court of Canada Rules (General Procedure)*.

Les Centres jeunesse des Laurentides v. HMQ 2001-3392(GST)G	\$4,193,40
Centre jeunesse de l'Estrie v. HMQ 2001-4061(GST)G	\$825,00
Les Centres jeunesse de la Montérégie v. HMQ 2002-345(GST)G	\$1,150,00
Centre jeunesse de l'Abitibi Témiscamingue v. HMQ 2002-1843(GST)G	\$825,00
Centre jeunesse Gaspésie/Les Îles v. HMQ 2002-1845(GST)G	\$500,00

Signed at Ottawa, Canada, on July 27, 2006.

Raynald Chartrand  
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Assessment Officer

Translation certified true  
on this 4th day of February 2007.  
Gibson Boyd, Translator