

Dockets: 2000-1755(GST)G
2001-2725(GST)G
2001-2726(GST)G
2001-2856(GST)G

BETWEEN:

VILLA BELIVEAU INC.,
S.A.M. (COLORADO) INC.,
SOUTHPARK ESTATES INC.,
VIRDEN KIN PLACE INC.,

Appellants,

and

HER MAJESTY THE QUEEN,

Respondent.

CERTIFICATE OF COSTS

I CERTIFY that I have taxed the party and party costs of the Respondent in this proceeding under the authority of subsection 153(1) of the *Tax Court of Canada Rules (General Procedure)* and I ALLOW THE SUM OF \$196,199.73.

Signed at Toronto, Ontario, this 10th day of December 2009.

“B.G. Tanasychuk”

Taxing Officer

Citation: 2009 TCC 620
Date: 20091210
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REASONS FOR TAXATION

Barbara Tanasychuk, T.O., T.C.C.

[1] This taxation came on for hearing by way of a telephone conference call on Tuesday, December 1, 2009. It follows Judgments of former Justice Alexander A. Sarchuk dated November 1, 2004, which dismissed the appeals from assessments of goods and services tax made under the *Excise Tax Act*, with costs. Ms. Barbara M. Shields represented the Appellants and Mr. Lyle Bouvier represented the Respondent.

[2] The Bill of Costs submitted by the Respondent is as follows:

Tariff "B"

1.(1) Services of Counsel:		
1(1)(a)	For all services in a proceeding prior to an examination for discovery, not otherwise listed below	\$700.00
1(1)(g)	For preparation for hearing	\$950.00

1(1)(h)	For conduct of the hearing for each day or part thereof (6 days at \$2,000.00 per day)	\$12,000.00
1(1)(i)	For all services after judgment	\$450.00
	TOTAL COSTS:	\$14,100.00
1.(2)	Disbursements	
	Expert Reports – fees only (see attached)	\$181,942.86
	Photocopying – Book of Documents	\$118.80
	Registered Mail	<u>\$38.07</u>
	TOTAL DISBURSEMENTS:	\$182,099.73
	TOTAL COSTS AND DISBURSEMENTS:	<u>\$196,199.73</u>

[3] Ms. Shields stated that she was taking no position with respect to the Respondent’s Bill of Costs, in that she had no instructions from her clients.

[4] I will therefore allow the full amount claimed on the Bill of Costs. A Certificate in the amount of \$196,199.73 will be issued.

Signed at Toronto, Ontario, this 10th day of December 2009.

“B.G. Tanasychuk”

Taxing Officer