

Dockets: 2003-1581(IT)G
2003-1582(IT)G

BETWEEN:

ROGER ST-FORT
ANTONINE ST-FORT,

Appellants,

and

HER MAJESTY THE QUEEN,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

CERTIFICATE OF COSTS

I CERTIFY that I have taxed the party and party costs of the respondent in these proceedings under the authority of subsection 153(1) of the *Tax Court of Canada Rules (General Procedure)* and I ALLOW THE SUM OF \$5,124.60.

Signed at Toronto, Ontario, this 26th day of August 2010.

"Johanne Parent"

Taxing Officer

Translation certified true
On this 29th day of September 2010
Monica F. Chamberlain, Translator

Citation: 2010 TCC 446
Date: 20100826
Dockets: 2003-1581(IT)G
2003-1582(IT)G

BETWEEN:

ROGER ST-FORT
ANTONINE ST-FORT,

Appellants,

and

HER MAJESTY THE QUEEN,

Respondent.

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REASONS FOR TAXATION

Johanne Parent, Taxing Officer

[1] On November 5, 2007, the Court (the Honourable Justice Archambault) dismissed appeals of assessments made under subsection 160(1) of the *Income Tax Act*, with costs. The taxation of the respondent's bill of costs was heard by telephone conference call on Wednesday, August 25, 2010. The appellants were represented by Mr. St-Fort and the respondent was represented by Julian Malone.

[2] At the outset of the hearing, the appellants sent by facsimile to the Court and the respondent a document proposing a settlement of fees and disbursements. This settlement offer was rejected by the respondent who indicated that these lower amounts had already been proposed by the appellants in prior discussions and refused. The respondent then reviewed her bill of costs, asking that the bill of costs be allowed in accordance with Tariff B (class B) of the *Tax Court of Canada Rules*, and the justification submitted for disbursements.

[3] In challenging the bill of costs, Mr. St-Fort submitted that the amounts claimed in the bill of costs were excessive. When he was referred to Tariff B, Mr. St-Fort indicated that he was not familiar with it and that it was the role of the taxing officer to arbitrate the matter so that the amounts agreed upon are fairer.

[4] Both parties were served with the Notice of Appointment for Taxation within the time prescribed in the *Tax Court of Canada Rules*. I believe that the appellants had the time required to get advice and review the documents as well as the *Tax Court of Canada Rules* with respect to taxation.

[5] The powers granted to the taxing officer are specifically covered by Rule 157 of the *Tax Court of Canada Rules*. Accordingly, the taxing officer cannot allow costs or disbursements that would be in conflict with the Court's decision or the *Tax Court of Canada Rules*. The costs claimed for services of counsel in the bill of costs are set out in Tariff B and divided among the classes of cases before the Court. In light of the preceding, they are allowed as requested. In light of the Court's files and the justification submitted by the respondent, I reviewed the disbursements claimed in the bill of costs. The disbursements are justified and considered necessary and reasonable costs for the conduct of this case. They will therefore be allowed as claimed in the bill of costs.

[6] The respondent's bill of costs is taxed and allowed in the amount of \$5,124.60.

Signed at Toronto, Ontario, this 26th day of August 2010.

"Johanne Parent"

Taxing Officer

Translation certified true
On this 29th day of September 2010
Monica F. Chamberlain, Translator

CITATION: 2010 TCC 446

COURT FILE NOS.: 2003-1582(IT)G
2003-1582(IT)G

STYLE OF CAUSE: ROGER ST-FORT AND ANTONINE ST-FORT v. HER MAJESTY THE QUEEN

PLACE OF HEARING: BY TELECONFERENCE

DATE OF HEARING: AUGUST 25, 2010

REASONS FOR TAXATION BY: JOHANNE PARENT, Taxing Officer

DATE OF TAXATION: AUGUST 26, 2010

APPEARANCES:

For the appellants: ROGER ST-FORT (self-represented)
Agent for the Respondent: JULIAN MALONE

COUNSEL OF RECORD:

For the appellants: n/a

Name:

Firm:

For the Respondent: Myles J. Kirvan
Deputy Attorney General of Canada
Ottawa, Canada