

Docket: 2008-945(IT)G

BETWEEN:

JUDY LEQUIER,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

**CERTIFICATE OF COSTS**

I CERTIFY that I have taxed the party and party costs of the Respondent in the proceeding under the authority of subsection 153(1) of the *Tax Court of Canada Rules* (General Procedure) and I ALLOW THE SUM of \$5,360.29.

Signed at Toronto, Canada, this 30<sup>th</sup> day of October 2012.

"Barbara Tanasychuk"

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Taxing Officer

Citation: 2012 TCC 380

Date: 20121030

Docket: 2008-945(IT)G

BETWEEN:

JUDY LEQUIER,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

### **REASONS FOR TAXATION**

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

[1] The taxation of costs of the Respondent's Bill of Costs was held on October 23, 2012, by conference call. It followed a Judgment of the Honourable Madam Justice Woods dated September 17, 2010. That judgment dismissed appeals of assessments made under the *Income Tax Act* and *Excise Tax Act* and awarded costs to the Respondent in respect of the appeal under the *Income Tax Act*. The Appellant was represented by Mr. Kevin D. Mah and Ms. Margaret Irving represented the Respondent.

[2] Mr. Mah stated that he had been unable to communicate with his client, but confirmed that a copy of the Bill of Costs had been provided to her. He further stated that he was taking no position with respect to the Respondent's Bill of Costs.

[3] Ms. Irving stated that there was nothing unusual about the Bill of Costs. She submitted that the amounts claimed were in accordance with the Tariff.

[4] I have reviewed the Bill of Costs. The amounts claimed for counsel fees are in accordance with Schedule II, Tariff B of the *Tax Court of Canada Rules* (General Procedure) and are allowed in the amount of \$4,825.00. I am satisfied that the

disbursements claimed were necessary for the conduct of the proceeding and the amount of \$535.29 is allowed.

[5] The Bill of Costs of the Respondent is taxed and \$5,360.29 is allowed.

Signed at Toronto, Canada, this 30<sup>th</sup> day of October 2012.

"Barbara Tanasychuk"

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Taxing Officer