

Ong Jane Rebecca v Lim Lie Hoa (also known as Lim Le Hoa and Lily Arief Husni) and
Others
[2003] SGHC 143

Case Number : OS 939/1991, INQ 1/2002
Decision Date : 30 June 2003
Tribunal/Court : High Court
Coram : Phang Hsiao Chung AR
Counsel Name(s) : Andre Arul (Arul Chew & Partners) for the plaintiff; Khoo Boo Jin (Wee Swee Teow & Co) for the first defendant; Daniel Tan (Wee Swee Teow & Co) for the first defendant; C Arul (C Arul & Partners) for the second defendant; Vinodh S Coomaraswamy (Shook Lin & Bok) for the third and fourth defendants; Chua Sui Tong (Shook Lin & Bok) for the third and fourth defendants; Karen Teo (TSMP Law Corporation) for the stakeholders
Parties : Ong Jane Rebecca — Lim Lie Hoa (also known as Lim Le Hoa and Lily Arief Husni); Sjamsudin Husni (also known as Ong Siau-w-Tjoan); Ong Siau-w Ping; Ong Keng Tong

1 On 13 June 2003, I made the following orders in the Plaintiff's favour against the First Defendant:

(1) The Plaintiff shall have final judgment against the First Defendant for the sum of S\$2,321,770.27 with interest as follows:

- (a) Interest on the sum of S\$2,321,770.27 at 6% per annum from the date of commencement of the action (21 September 1991) to 16 May 1998;
- (b) Interest on the sum of S\$2,271,770.27 at 6% per annum from 17 May 1998 to 19 June 1998;
- (c) Interest on the sum of S\$2,221,770.27 at 6% per annum from 20 June 1998 to 20 July 1998;
- (d) Interest on the sum of S\$2,171,770.27 at 6% per annum from 21 July 1998 to 17 August 1998;
- (e) Interest on the sum of S\$1,819,961.39 at 6% per annum from 18 August 1998 to 11 February 1999;
- (f) Interest on the sum of S\$1,444,961.39 at 6% per annum from 12 February 1999 to 9 April 1999;
- (g) Interest on the sum of S\$1,404,961.39 at 6% per annum from 10 April 1999 to 11 May 1999;
- (h) Interest on the sum of S\$1,379,961.39 at 6% per annum from 12 May 1999 to 14 July 1999;
- (i) Interest on the sum of S\$1,279,961.39 at 6% per annum from 15 July 1999 to 4 August 1999;
- (j) Interest on the sum of S\$1,219,961.39 at 6% per annum from 5 August 1999 to 3

September 1999;

(k) Interest on the sum of S\$1,159,961.39 at 6% per annum from 4 September 1999 to 5 October 1999;

(l) Interest on the sum of S\$1,099,961.39 at 6% per annum from 6 October 1999 to 4 November 1999;

(m) Interest on the sum of S\$1,069,961.39 at 6% per annum from 5 November 1999 to 11 February 2000;

(n) Interest on the sum of S\$1,051,406.60 at 6% per annum from 12 February 2000 to 3 April 2000;

(o) Interest on the sum of S\$701,406.60 at 6% per annum from 4 April 2000 to 28 April 2000;
and

(p) Interest on the sum of S\$101,406.60 at 6% per annum from 29 April 2000 to 12 April 2001.

(2) It is declared that the Plaintiff shall be entitled to a one-twelfth share of the Deceased's interest in the piece of land in Cibenong, a one-twelfth share of the Deceased's interest in the jute plantation in Lampung and a one-twelfth share of the Deceased's interest in a bank account in the United States of America.

2 The background to this case and the reasons for my decision are set out in the written judgment that I delivered on 13 June 2003 in *Ong Jane Rebecca v Lim Lie Hoa* [2003] SGHC 126.

3 On 13 June 2003, TSMP Law Corporation made an oral application to the court for the sum of \$1,500 to be paid to them as reimbursement for work done by them as stakeholders pursuant to certain Orders of Court. TSMP Law Corporation were the First Defendant's former solicitors. They had maintained certain deposits of money as stakeholders for the parties pursuant to certain Orders of Court. After hearing oral submissions from counsel for the parties and TSMP Law Corporation, I ordered that TSMP Law Corporation shall be entitled to be reimbursed the sum of \$1,500 from the stakeholding monies currently held by them to account of their costs for being stakeholders. None of the parties had objected to TSMP Law Corporation's oral application to be reimbursed the sum of \$1,500 to cover the costs of the work that they had done as stakeholders.

4 After hearing the parties' oral submissions on the costs of the inquiry on 13 June 2003, reading the parties' written submission on costs tendered on 16 and 17 June 2003, and hearing the parties' further oral submissions on costs on 18 June 2003, I made the following orders on 18 June 2003:

(1) The First Defendant shall pay the Plaintiff the costs of the inquiry, except that:

(a) the Plaintiff shall not be entitled to any costs or disbursements in relation to the two appraisal reports prepared by China Credit Information Service Ltd/China Property Appraising Co Ltd;

(b) as regards Wong Kum Sek's valuations of the Singapore properties, the Plaintiff shall be entitled to recover the costs and/or disbursements of only one valuation in respect of each of the

Singapore properties mentioned in the judgment, provided that the valuation is either as at the date the property was sold or as at 29 August 1991 in the case of properties that have been sold, or provided that the valuation is either as at 29 August 1991 or is a recent valuation in the case of properties that have not been sold, those being the only relevant dates for the purposes of valuing the Singapore properties;

(c) the Plaintiff shall be entitled to not more than 50% of the costs and/or disbursements incurred in relation to the photocopying and binding of the bundles of documents (howsoever called) tendered in court; and

(d) the Plaintiff shall not be entitled to any costs or disbursements incurred in relation to the issue of the parentage of the Fourth Defendant.

(2) The Plaintiff's costs shall be taxed on a standard basis and paid by the First Defendant personally.

(3) The First Defendant shall pay the Second Defendant the costs of the inquiry from the date C Arul & Partners were appointed as his solicitors, except that:

(a) the Second Defendant shall not be entitled to any costs or disbursements incurred in relation to the issue of the parentage of the Fourth Defendant; and

(b) the Second Defendant shall not be entitled to any costs or disbursements in relation to the work done to subpoena Steven Lim and Tay Swee Sze for the purposes of the inquiry.

(4) The Second Defendant's costs shall be taxed on a standard basis and paid by the First Defendant personally.

(5) The First Defendant shall pay the Third and Fourth Defendants' costs of the inquiry, such costs to be taxed on a standard basis and paid by the First Defendant personally.

(6) As regards the interlocutory applications for which the orders made were "costs in the inquiry", "costs in the cause" and "costs in the cause in the inquiry", the orders should be interpreted as orders that the costs of those applications shall be costs in the cause in the inquiry.

(7) As regards the interlocutory applications for which the orders made were "costs reserved", "costs reserved to the inquiry" or "costs reserved to the registrar", the orders are as follows:

(a) As regards the costs of SIC 600193/2002, those costs are reserved to the court hearing the application to discharge the Mareva injunction.

(b) As regards the costs of SIC 600194/2002, the Second Defendant is to pay the First Defendant the costs of this application, and all other parties are to bear their own costs.

(c) As regards the costs of SIC 600219/2002, the Second Defendant is to bear his own costs.

(d) As regards SIC 600288/2002, the costs of this application shall be costs in the cause in the inquiry.

(e) As regards SIC 600415/2002, the Second Defendant is to pay the First Defendant the costs of this application and the third party proceedings, if any.

(f) As regards SIC 600416/2002, the costs of this application shall be costs in the cause in the inquiry.

(g) As regards SIC 600489/2002, each party is to bear his/her own costs.

(h) As regards SIC 600595/2002, each party is to bear his/her own costs.

(i) As regards SIC 600634/2002, the Second Defendant is to pay the First Defendant the costs of this application.

(j) As regards SIC 601156/2002, those costs are reserved to the court hearing the application to discharge the Mareva injunction.

(k) As regards SIC 601160/2002, those costs are reserved to the court hearing the application to discharge the Mareva injunction.

(l) As regards SIC 601161/2002, the Plaintiff is to pay the First Defendant the costs of this application, while all other parties are to bear their own costs.

(m) As regards SIC 601549/2002, the Second Defendant is to bear his own costs.

(8) For avoidance of doubt, save as aforesaid, the registrar conducting the taxations of the respective parties' costs shall have the discretion to determine whether any specific item in the bill should or should not be allowed, both as a matter of principle and in respect of quantum.

(9) With respect to the payment of court fees of \$278,655 under items 34 and 35 of Appendix B to the Rules of Court, the said court fees shall be paid by the First Defendant, and the Registrar's Certificate shall be extracted within 28 days from the date of this Order.

(10) The Mareva injunctions against the First Defendant shall be varied to the extent that the First Defendant shall be allowed to withdraw the sum of \$278,655 for payment of the court fees for the Registrar's Certificate for this inquiry. For avoidance of doubt, nothing in this direction shall be construed as a release of the sum of \$278,655 from the stakeholding monies held by TSMP Law Corporation.

5 At the hearing on 18 June 2003, the parties gave me the impression that the costs of SIC 600652/2001 had been reserved to the registrar hearing the inquiry. I had therefore made a further order on 18 June 2003 that the costs of this application shall be costs in the cause in the inquiry. By a letter dated 19 June 2003, counsel for the First Defendant applied to vary this order. He pointed out that the order on costs made on 6 April 2001 in SIC 600652/2001 in fact read: "Plaintiff's reimbursements of her expenses and costs of this application are payable to her and the amount payable is reserved for the Inquiry". All the other parties confirmed by letter that they had no objections to the setting aside of the order on the costs of SIC 600652/2001 that I had made on 18 June 2003. In the circumstances, on 21 June 2003, I set aside the order on the costs of SIC 600652/2001 that I had made on 18 June 2003 on the ground that there was no order that the costs of this application be reserved to the registrar hearing the inquiry. I also ordered that the amount of costs payable to the Plaintiff under the Order of Court dated 6 April 2001 shall form part of the Plaintiff's costs to be taxed under the Order of Court dated 18 June 2003.

6 These grounds of decision set out the reasons for the orders on costs that I had made on 18 June 2003.

7 In *Tullio v Maoro* [1994] 2 SLR 489, the Court of Appeal held that:

- (1) As a general rule, costs should always follow the event unless there were special reasons for depriving the successful litigant of his costs in part or in full; and
- (2) A successful party who had acted neither improperly nor unreasonably in raising issues or making allegations that failed ought not to be deprived of any part of his costs.

8 These principles are mirrored in Order 59 rule 6A of the Rules of Court (Cap 322, R 5, 1997 Ed), which came into operation on 15 December 2001. Order 59 rule 6A states:

Costs due to unnecessary claims or issues (O. 59, r. 6A)

(6A) In addition to and not in derogation of any other provision in this Order, where a party has failed to establish any claim or issue which he has raised in any proceedings, and has thereby unnecessarily or unreasonably protracted, or added to the costs or complexity of those proceedings, the Court may order that the costs of that party shall not be allowed in whole or in part, or that any costs occasioned by that claim or issue to any other party shall be paid by him to that other party, regardless of the outcome of the cause or matter.

9 Under Order 59 rule 6A, where a successful party in court proceedings fails to establish any claim or issue that he had raised in those proceedings, the court may refuse him costs in respect of that claim or issue, or order him to pay the costs of the other party or parties in relation to that claim or issue, only if the successful party had “unnecessarily or unreasonably protracted, or added to the costs or complexity of those proceedings”. If Order 59 rule 6A is to be relied on against a successful party, it must be shown that:

- (1) he has failed to establish the claim or issue in question;
- (2) the raising of the claim or issue had protracted, or added to the costs or complexity of, those proceedings; and
- (3) such protraction, or addition to the costs or complexity of, those proceedings was unnecessary or unreasonable.

10 In *Tham Khai Meng v Nam Wen Jet Bernadette* [1997] 2 SLR 27, the Court of Appeal held that the hearing of divorce ancillary matters was part of or a continuation of the hearing of the divorce petition. Thus where a party was awarded costs at the hearing of the petition, the same order as to costs would follow at the hearing of the ancillaries, unless the party to whom the costs were awarded at the hearing of the petition acted unreasonably at the hearing of the ancillaries or there were other good reasons preventing such an award.

11 The inquiry was conducted pursuant to the judgment dated 16 July 1997. It was a necessary proceeding to determine the amount to be paid by the First Defendant to the Plaintiff as assignee of half of the Second Defendant’s interest in the estate of the Deceased. At the end of the inquiry, the Plaintiff obtained judgment for a very substantial sum of money as well as declarations that she was entitled to a one-twelfth share of the Deceased’s interests in certain unrealised assets. By analogy with *Tham Khai Meng v Nam Wen Jet Bernadette*, the inquiry was “part of or a continuation of” the main action in which the Plaintiff had obtained an order for an inquiry. In the circumstances, unless the Plaintiff had “unnecessarily or unreasonably protracted, or added to the costs or complexity of those proceedings”, or there were “other good reasons” or “special reasons”

for depriving the Plaintiff of costs, the Plaintiff should not be deprived of her costs of the inquiry.

12 I directed that the Plaintiff should not be entitled to any costs or disbursements in relation to the two appraisal reports prepared by China Credit Information Service Ltd/China Property Appraising Co Ltd because those costs were unnecessarily and unreasonably incurred. There was no evidence led before me to show that the reports referred to properties in Taiwan that belonged to the Deceased. The reports, which were furnished only after the commencement of the inquiry, were not agreed documents. The Plaintiff did not make the authors of the reports available for cross-examination during the inquiry. In the circumstances, the reports were clearly inadmissible in evidence.

13 Given the First Defendant's reticence in providing information on the Singapore landed properties, I thought it was reasonable for the Plaintiff to engage Wong Kum Sek to value all the Singapore properties for which I was required to determine the ownership at the inquiry, in case I should find that one or more of those properties belonged to the Deceased. However, instead of procuring a single valuation report in which all the Singapore properties were valued at all the relevant dates for valuation, the Plaintiff procured multiple valuation reports, not all of which were relevant for the purposes of the inquiry. If the preparation of the additional irrelevant valuation reports increased the costs of the inquiry, the Plaintiff should not be allowed to recover those costs because those costs were unnecessarily and/or unreasonably incurred. I therefore limited the Plaintiff's costs and/or disbursements in respect of Wong Kum Sek's valuations of the Singapore properties to one valuation in respect of each of the Singapore properties mentioned in the judgment. I also imposed a condition that the valuation concerned must be a valuation of the property at a relevant date. I did not see why the Plaintiff should be entitled to recover costs and/or disbursements in respect of valuations that were clearly irrelevant for the purposes of the inquiry.

14 The Plaintiff was indiscriminate in her compilation of bundles of documents. Although numerous bundles of documents were prepared, less than 50% of the documents were actually referred to in the course of the inquiry. The Plaintiff had unnecessarily and unreasonably increased costs by including irrelevant documents in her bundles of documents. In the circumstances, I directed that the Plaintiff shall be entitled to not more than 50% of the costs and/or disbursements incurred in relation to the photocopying and binding of the bundles of documents (howsoever called) tendered in court. The following comments by L P Thean J in *L & M Airconditioning & Refrigeration (Pte) Ltd v SA Shee & Co (Pte) Ltd* [1993] 3 SLR 482 are apposite to the present case:

This was a blatant case of a party not giving sufficient care and attention to the preparation and compilation of relevant documents for the trial. What the plaintiffs sought to do was to gather indiscriminately all the documents which had some connection with the case, however remote it might be, make copies of them and compile them into bundles and bundles. I deprecate such practice. I do not see why the defendants should bear any part of the costs for the preparation of such bundles of documents or any work done in connection with them.

15 The Plaintiff's counsel repeatedly tried to raise the issue of the Fourth Defendant's parentage, even though this issue clearly fell outside the scope of the inquiry, and even after the court had made a specific ruling disallowing questions on this issue. The costs and disbursements incurred in pursuing this issue were clearly unwarranted. As such, the Plaintiff should not be entitled to any costs or disbursements incurred in relation to this issue.

16 The Second Defendant was a necessary party to this action as he was a party to the Deed of Release dated 29 June 1989, the Deed of Assignment dated 29 August 1991 and the Power of Attorney dated 29 August 1991. After the conclusion of the trial of this action and the appeals

therefrom, the Second Defendant played no part in the inquiry proceedings until C Arul & Partners were appointed to act as his solicitors. From that point onwards, the Second Defendant's participation in the proceedings was directed at protecting his personal interests as a beneficiary of the Deceased's estate. As a beneficiary, he had an interest in determining what sums, if any, would still be due to him from the estate. It was therefore reasonable for him to have taken part in the inquiry to protect his personal interests. Although the Second Defendant was a co-administrator of the Deceased's estate, it was the First Defendant alone who controlled the estate's assets and accounts. The Second Defendant did not contribute any information relevant to the administration of the Deceased's estate. The role played by the Second Defendant in the inquiry was solely that of a beneficiary. The inquiry was necessitated by the First Defendant's conduct in managing the Deceased's estate. There was no reason why all the beneficiaries of the estate should suffer as a consequence of the First Defendant's defaults in administering the estate. In the circumstances, I ordered that the Second Defendant's costs of the inquiry should be borne by the First Defendant personally.

17 However, I directed that the Second Defendant shall not be entitled to recover any costs or disbursements incurred in relation to the issue of the parentage of the Fourth Defendant. This issue clearly fell outside the scope of the inquiry. I had also made a specific ruling disallowing questions on this issue. The Second Defendant nevertheless chose to pursue this issue by filing an affidavit and making a request to adduce further evidence on this issue after the hearing of the inquiry had concluded. The costs and disbursements incurred in pursuing this issue were clearly unwarranted. As such, the Second Defendant should not be entitled to any costs or disbursements incurred in relation to this issue.

18 I also directed that the Second Defendant shall not be entitled to any costs or disbursements in relation to the work done to subpoena Mr Steven Lim ("Mr Lim") and Mr Tay Swee Sze ("Mr Tay") for the purposes of the inquiry. Mr Lim and Mr Tay had applied by SIC 601571/2002 to revoke the writs of subpoena that the Second Defendant had issued against them. This application was heard and decided by me on 21 October 2002, immediately prior to the commencement of the inquiry. Although Mr Lim was a partner of Arthur Andersen at the material time, he was not involved in the preparation of the estate accounts and had no personal knowledge of any matters relevant to this case. As there was clearly no basis at all for the Second Defendant to subpoena Mr Lim, I set aside the subpoena issued against Mr Lim and ordered the Second Defendant to pay Mr Lim the costs of Mr Lim's application fixed at \$300. I allowed the subpoena issued against Mr Tay to stand as Mr Tay was a relevant witness for the inquiry. As the Second Defendant wished to call Mr Tay as an expert to testify on the valuation of the Deceased's estate, I made an order that Mr Tay shall be entitled to be paid his professional costs by the Second Defendant as a condition for his attendance as a witness for the Second Defendant, such costs to be agreed between Mr Tay and the Second Defendant, and failing such agreement, to be fixed by the court. The Second Defendant ultimately chose not to call Mr Tay as a witness because he did not wish to pay Mr Tay's expenses of "going to, remaining at, and returning from, Court" as required under Order 38 rule 22 of the Rules of Court. The costs and disbursements incurred to subpoena Mr Tay were therefore wasted on the Second Defendant's own volition. In the circumstances, I saw no reason why the First Defendant should reimburse the Second Defendant for the costs and/or disbursements incurred in attempting to subpoena Mr Lim and Mr Tay.

19 The Second Defendant's counsel had applied for the Second Defendant's costs to be taxed on an indemnity basis and for the court to certify, pursuant to Order 59 rule 19 of the Rules of Court, that the Second Defendant be awarded costs for two solicitors. The Second Defendant had participated in the inquiry purely as a beneficiary and not as a co-administrator. He did not act to protect the estate's interests against competing adverse claims. His sole motivation was to protect his own personal interests, and in this regard, it was clear that he was acting in concert with the

Plaintiff. Therefore, there was clearly no reason for me to depart from the norm of ordering that his costs be taxed on a standard basis. While the documents tendered for the inquiry were voluminous, the issues raised in this case were largely factual and could hardly be described as complex. In the circumstances, there was no justification for certifying that the Second Defendant, or any other party, should be allowed the costs of more than one solicitor.

20 The Third and Fourth Defendants were beneficiaries of the Deceased's estate. Each had an interest in determining the size of the estate and whether their respective interests in the estate would be compromised by the Plaintiff's claim. It was therefore reasonable for them to have taken part in the inquiry to protect their personal interests. Although the Second Defendant was a co-administrator of the Deceased's estate, it was the First Defendant alone who controlled the estate's assets and accounts. The inquiry was necessitated solely because of the First Defendant's conduct in managing the Deceased's estate. There was no reason why all the beneficiaries of the estate should suffer as a consequence of the First Defendant's defaults in administering the estate. In the circumstances, I directed that the Third and Fourth Defendants' costs of the inquiry should be borne by the First Defendant personally.

21 SIC 600193/2002 was the Second Defendant's successful application for a Mareva injunction against the First Defendant. SIC 601156/2002 was the First Defendant's application to discharge or vary the Mareva injunction that had been granted against her in SIC 600193/2002. SIC 601160/2002 was the Third and Fourth Defendants' application to discharge or vary a Mareva injunction that had been granted against them. The court dismissed SIC 601156/2002 and SIC 601160/2002 primarily because the court felt that the preservation orders should be maintained pending the inquiry, which was to begin less than 30 days away (see *Ong Jane Rebecca v Lim Lie Hoa* [2002] 4 SLR 533 at paragraph 4). Counsel for the First, Third and Fourth Defendants informed me that they would be applying, in due course, to discharge the Mareva injunctions that had been granted against their clients. I thought that it would be more appropriate for the court hearing the applications to discharge the Mareva injunctions to decide on the appropriate orders for the costs of these three applications. I therefore directed that the costs of these three applications be reserved to the court hearing the applications to discharge the Mareva injunctions.

22 SIC 600194/2002 was the Second Defendant's application for interim payments amounting to a total of \$2,025,239.31 to be made by the First Defendant to him as a beneficiary. SIC 600595/2002 was the Second Defendant's application for an interim payment of a sum of \$300,000 to be made by the First Defendant to him as a co-administrator and trustee of the Deceased's estate. SIC 601161/2002 was the Plaintiff's application for an interim payment of a sum of \$1,200,000 to be made by the First Defendant to the Plaintiff. All three applications were disallowed by the court.

23 The court disallowed SIC 600194/2002 and SIC 601161/2002 as the court was not satisfied that there was money left in the estate to be paid to the Second Defendant and the Plaintiff after taking into account the interim payments that the Plaintiff had previously received (see *Ong Jane Rebecca v Lim Lie Hoa* [2002] 4 SLR 533 at paragraph 2). As things turned out, the results of the inquiry showed that the court's concerns were justified. In the circumstances, the Second Defendant should pay the First Defendant the costs of SIC 600194/2002, and the Plaintiff should pay the First Defendant the costs of SIC 601161/2002. The only parties who were required to participate actively in SIC 600194/2002 were the First and Second Defendants; as such, the other parties should bear their own costs if they chose to participate in SIC 600194/2002. Likewise, the only parties who were required to participate actively in SIC 601161/2002 were the Plaintiff and the First Defendant; as such, the other parties should bear their own costs if they chose to participate in SIC 601161/2002.

24 The court disallowed SIC 600595/2002 as the court took the view that the claim for payment

should have been made only after the conclusion of the inquiry (see *Ong Jane Rebecca v Lim Lie Hoa* [2002] 4 SLR 533 at paragraph 2). The court also expressed the view that in principle, the Second Defendant might be right to apply to be paid in his capacity as trustee of the estate. Given the views expressed by the court, I took the view that it would be fairer to order each party to bear his/her own costs in respect of SIC 600595/2002.

25 SIC 600219/2002 was the Second Defendant's application for substituted service of a third party notice on the First Defendant. The costs of this application were ordered to be costs in the third party proceedings. As the third party proceedings were subsequently set aside, the Second Defendant should bear his own costs in respect of this application.

26 SIC 600288/2002 was the Third and Fourth Defendants' application to be added as parties to the action. In accordance with the usual order on costs for such applications, I ordered that the costs of this application shall be costs in the cause in the inquiry.

27 SIC 600415/2002 was the First Defendant's application to set aside the third party notice that the Second Defendant had issued against her. This application was allowed. As there was no reason to depart from the normal rule that costs should follow the event, I ordered the Second Defendant to pay the First Defendant the costs of this application and the third party proceedings, if any.

28 SIC 600416/2002 was the First Defendant's application for accounting reports to be exchanged and for the inquiry to be conducted by an arbitrator. This was a proper application to make. However, the application was disallowed primarily because it had been made at too late a stage in the proceedings (see *Ong Jane Rebecca v Lim Lie Hoa* [2002] 4 SLR 533 at paragraph 6). In the circumstances, the most appropriate order would be for the costs of this application to be costs in the cause in the inquiry.

29 SIC 600489/2002 was the Third and Fourth Defendants' application to restrain the Plaintiff and the Second Defendant from receiving any further payments from the estate. This application became redundant when the court refused to allow the interim payments sought under SIC 600194/2002, SIC 600595/2002 and SIC 601161/2002 (see *Ong Jane Rebecca v Lim Lie Hoa* [2002] 4 SLR 533 at paragraph 3). In the circumstances, each party should bear his/her own costs of this application.

30 SIC 600634/2002 was the Second Defendant's application for various directions in the third party proceedings commenced against the First Defendant. The costs of this application were ordered to be costs in the third party proceedings. As the third party proceedings were subsequently set aside, the Second Defendant should pay the First Defendant her costs in respect of this application.

31 SIC 601549/2002 was the Second Defendant's application for substituted service of the writs of subpoena that had been issued against Mr Steven Lim and Mr Tay Swee Sze. The costs of this application were ordered to be costs in the inquiry. As I had ordered that the Second Defendant shall not be entitled to any costs or disbursements in relation to the work done to subpoena Steven Lim and Tay Swee Sze for the purposes of the inquiry, it followed that the Second Defendant should bear his own costs in respect of SIC 601549/2002.

32 At paragraph 356 of the written judgment in *Ong Jane Rebecca v Lim Lie Hoa* [2003] SGHC 126, I summarised the full extent of the Deceased's estate as follows:

- (1) Estate in Singapore – net value of S\$11,872,574.21;

- (2) Estate in Hong Kong (including assets belonging to Grand Trading Company) – net value of HK\$18,686,098.75, NZ\$451,935.37 and £1,430.34;
- (3) Estate in Malaysia – value of S\$485,528 (based on the S\$/RM exchange rate in 1979, when the assets were realised and converted to Singapore currency);
- (4) Estate in Indonesia – value of S\$3,616,667 (based on the S\$/Rp exchange rate in 1977 or August 1991, depending on the asset concerned) plus an interest in a piece of land in Cibenong and an interest in a jute plantation in Lampung;
- (5) Estate in Europe – total value of US\$2,127,530.28, DM2,708,472.40 and £331,043.46; and
- (6) Estate in United States of America – an interest in a bank account.

33 Applying the exchange rates set out at paragraphs 373 and 374 of that judgment, the estate's realised assets would have a total value of \$27,861,242.91, the breakdown of which is as follows:

- (1) Estate in Singapore – net value of S\$11,872,574.21;
- (2) Estate in Hong Kong (including assets belonging to Grand Trading Company) – net value of S\$4,144,576.70 (or HK\$18,686,098.75), S\$446,557.34 (or NZ\$451,935.37) and S\$4,139.26 (or £1,430.34);
- (3) Estate in Malaysia – value of S\$485,528 (based on the S\$/RM exchange rate in 1979, when the assets were realised and converted to Singapore currency);
- (4) Estate in Indonesia – value of S\$3,616,667 (based on the S\$/Rp exchange rate in 1977 or August 1991, depending on the asset concerned); and
- (5) Estate in Europe – total value of S\$3,663,181.64 (or US\$2,127,530.28), S\$2,670,012.09 (or DM2,708,472.40) and S\$958,006.67 (or £331,043.46).

34 Item 34 of Appendix B to the Rules of Court provides that where an account is taken of an administrator or other person liable to account, the court fee payable is \$50 when the amount found to have been received without deducting any payment shall not exceed \$1,000. Item 35 of the same Appendix states that where such amount shall exceed \$1,000, the court fee payable would be \$5 for every \$500 or fraction of \$500. Items 34 and 35 of Appendix B required the court fees to be stamped on the Registrar's Certificate. As the amount received by the First Defendant, as an administrator of the estate, amounted to \$27,861,242.91, the total court fees payable amounted to \$278,655.

35 As I had ordered the First Defendant to pay the costs of all the other parties, the court fees payable under items 34 and 35 of Appendix B would ultimately be borne by the First Defendant. As the court fees were of a very substantial amount, I decided that it would be more appropriate to order that the court fees be paid by the First Defendant directly, rather than to require the Plaintiff to bear the court fees first and then seek reimbursement from the First Defendant. On the application of the First Defendant's counsel, I varied the Mareva injunctions against the First Defendant to allow the First Defendant to withdraw the sum of \$278,655 for the payment of the court fees for the Registrar's Certificate for the inquiry.

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