## Form 27

## BILL OF COSTS FOR NON-CONTENTIOUS BUSINESS IN THE STATE COURTS OF THE REPUBLIC OF SINGAPORE

Bill of Costs No. of 20

GST Reg. No. (solicitors for [state the party]): [Set out the GST number]
GST Reg. No. (state the party): [Indicate the GST number or "No GST No." and the percentage of input tax applicable to each party entitled to costs.]

In the matter of ...

## **BILL OF COSTS FOR NON-CONTENTIOUS BUSINESS**

Applicant: [State the party for whom the bill is filed].

Nature of bill: Solicitor-and-client bill

Basis of assessment: Indemnity basis

Basis for assessment: [Set out the basis under which the bill of costs may be assessed.]

Section 1: Work done except for assessment of costs			
No.	Item	Description	Remarks
1.	The work done		
1.1	Nature of work	[Give a brief description of the nature of work to which the bill relates].	
1.2	Scope of engagement	[Give a brief description of the scope of the engagement].	

	(including relevant Court orders, if any)		
1.3	Period of work	[State the period(s) of time in which the work was done].	
2.	Complexity of matt	er	
2.1	Legal issues	[Set out succinctly all the legal issues raised].	
2.2	Factual issues	[Set out succinctly all the factual issues raised].	
2.3	Complexity	[Set out succinctly the matters that affect the complexity of the work].	
2.4	Amount involved	[Set out the amount involved in relation to the work done].	
3.	Skill, specialised kno	whedge and responsibility required of,	time and labour
	expended by, solicito	or	
3.1	Number of letters/ faxes/emails exchanged with others	[Set out the total amount of correspondence exchanged between the parties and also between the parties and the Court].	
3.2	Number of letters/ faxes/emails to client	[Set out the total amount of correspondence between the party entitled to claim costs and counsel].	

3.3	Meetings with client	[Set out the total number of meetings and the time taken].		
3.4	Meetings with other parties (by class)	[Set out the total number of meetings and the time taken].		
3.5	Documents (including legal opinions)	[Set out the total number of pages of documents perused and legal opinions rendered.]		
3.6	Time spent	[Set out the total number of hours spent on the case by each counsel or solicitor].		
3.7	Other relevant work	[Set out any other relevant factors for the Court's consideration].		
4.	Number of solicitor	rs involved		
4.1	Solicitor	[List all the lawyers acting for each party and their seniority].		
5.	Urgency and impor	Urgency and importance to client		
5.1	Urgency	[Set out the factors that rendered the matter one of urgency for the client]		
5.2	Importance to client	[Set out the factors that rendered the matter one of importance for the client].		

6.	Proportionality	
6.1	Amount claimed	Amount claimed for [specify name of counsel or solicitor]:  \$ [insert amount].  [Set out in relation to each counsel or solicitor, the amount of costs claimed for Section 1, with a breakdown of—  (a) the amount claimed for work done by the counsel or solicitor; (b) the percentage of input tax for which a party entitled to claim costs is not entitled to credit; (c) the amount of input tax for which a party entitled to claim costs is not entitled to credit; and (d) the GST claimed for work done, in relation to the periods for which different rates of GST are applicable, including the period for which no GST is chargeable.]
Sectio	on 2: Work done for a	nd in the assessment of costs
7.	Work done	[Describe the work done for the preparation of the bill of costs and the assessment of the bill].

8.	Amount claimed	Total amount claimed: \$ [insert amount].	
Section	3: Disbursements	[Set out the amount of costs claimed for Section 2, with a breakdown of— (a) the amount claimed for work done for Section 2; (b) the percentage of input tax for which a party entitled to claim costs is not entitled to credit; (c) the amount of input tax for which a party entitled to claim costs is not entitled to credit; and (d) the GST claimed for work done, in relation to the periods for which different rates of GST are applicable, including the period for which no GST is chargeable.]	
9.	Set out in different rows the dates or period of time when each disbursement is incurred.	[Set out the description and amount of each disbursement claimed].	