

# APPENDIX C

## SAMPLE BILLS OF COSTS

### Sample A

#### Sample bill of costs for contentious business - trials

#### IN THE FAMILY JUSTICE COURTS OF THE REPUBLIC OF SINGAPORE

D No. \_\_\_\_\_ of 20  
Bill of Costs No. \_\_\_\_\_ of 20

GST Reg. No. (solicitors for plaintiffs): 12345  
GST Reg. No. (1<sup>st</sup> plaintiff): 67890 (20%)  
2<sup>nd</sup> plaintiff: No GST Reg. No. (100%)

Between

AAA

..... Plaintiffs

And

CCC

..... Defendant

#### SAMPLE BILL OF COSTS FOR CONTENTIOUS BUSINESS - TRIALS

Applicant:	Solicitors for the plaintiff
Nature of bill:	Party and party
Basis of taxation:	Standard basis
Basis for taxation:	Judgment dated _____ ordering the defendant to pay plaintiffs' costs

<b>Section 1: Work done other than for taxation</b>
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No.	Item	Description	Remarks
1.	<b>The claim</b>		
1.1	Nature of claim	Divorce	
2.	<b>Pleadings</b>		
2.1	Writ & statement of claim	Writ: 3 pages Statement of claim: 15 pages	
2.2	Defence & counterclaim	Defence: 10 pages Counterclaim: 2 pages	
2.3	Reply & defence to counterclaim	Reply: 5 pages Defence to counterclaim: 2 pages	
2.4	Relief claimed	Plaintiffs' claim: <ul style="list-style-type: none"> <li>divorce based on Defendant's unreasonable behaviour</li> </ul> Defendant's counterclaim: <ul style="list-style-type: none"> <li>divorce based on Plaintiff's unreasonable behaviour</li> </ul>	
2.5	Affidavits deemed or ordered to stand as pleadings	Not applicable	
3.	<b>Interlocutory attendances</b>		
3.1	Interlocutory applications - costs fixed by court	(1) SUM 123/14: Plaintiff's application for further and better particulars on [date]. 2 affidavits filed (total 25 pages including 4 exhibits). Costs awarded to plaintiff fixed at \$500.  (2) SUM 234/14: Defendant's application for specific discovery. 1 affidavit filed (10 pages including 2 exhibits). No order on application with no order on costs.	20 F&BPs requested and 15 successful. Hearing before Assistant Registrar for 1 hour on [date].  Hearing before Assistant Registrar for 1 hour on [date].
3.2	Interlocutory applications – costs not fixed by court	(1) SUM 345/14: Plaintiff's <i>ex-parte</i> application for interlocutory injunction on [date]. 2 affidavits filed (total 100 pages including 10 exhibits). Written submissions of 20 pages with 7 cases cited. Order in terms with costs in the cause.  (2) SUM 456/14: Plaintiff's summons for directions on discovery. Orders made.	Hearing before District Judge ABC from 5.15 to 6.30 p.m. on [date].  Heard together with PTC on [date].

<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
3.3	Appeals to District Judge in chambers	RA 1/05: appeal on Plaintiff's discovery application. Appeal dismissed with costs fixed at \$800 to the Plaintiff.	Hearing before District Judge XYZ from 9.30 to 10.30 a.m. on [date].
3.4	Pre-trial conferences	4 PTCs on [dates]	By consent application for extension of time to exchange AEIC with costs in the cause heard during PTC on [date].
3.5	Other attendances	Not applicable.	
<b>4.</b>	<b>Discovery</b>		
4.1	Number of lists of documents	Not applicable.	
4.2	Total number of documents disclosed	Plaintiff: 55 documents, 800 pages Defendant: 40 documents, 300 pages	Overlap of 234 pages.
<b>5.</b>	<b>Trial</b>		
5.1	Opening statement	Plaintiff: 8 pages Defendant: 6 pages	
5.2	Number of days and date(s) of trial	Number of days fixed: 5 days Number of days of actual hearing: 4 days Dates of trial: 3-4 April 2014, 24-25 April 2014	Parties negotiated on the 1 <sup>st</sup> day and dispensed with 2 witnesses.
5.3	Part heard	2 week break after 2 <sup>nd</sup> day.	
5.4	Affidavits of evidence in chief – text and exhibits	Plaintiffs: 3 affidavits <ul style="list-style-type: none"> <li>• 50 pages of text</li> <li>• 30 exhibits running to 500 pages</li> </ul> Defendant: 2 affidavits <ul style="list-style-type: none"> <li>• 40 pages of text</li> <li>• No exhibits, affidavits cross-referenced to agreed bundle of documents; 20 documents referred to in the affidavits.</li> </ul>	Overlap of 20 exhibits.
5.5	Bundle of documents	Core bundle: 1 volume, 150 pages Agreed bundle: 1 volumes, 200 pages Plaintiffs' bundle: 1 volume, 300 pages Defendant's bundle: Documents in agreed bundle	Exhibits P1 to P4 and D1 to D2 introduced during trial; 30 pages.

<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
5.6	Witnesses at trial	Plaintiffs: 3 (2 of fact)  Defendant: 3 (2 of fact)	2 of the Plaintiff's witnesses only spoke Thai.  1 of the Defendant's witnesses gave oral evidence.
5.7	Closing submissions and authorities cited	Plaintiffs: 40 pages and 10 cases Defendant: 30 pages and 6 cases	
5.8	Submissions in reply and authorities cited	Plaintiffs: 10 pages and 2 cases Defendant: 6 pages and 5 cases	
5.9	Orders made at trial	Interim Judgment granted to the Plaintiff. Counterclaim dismissed with costs.	
5.10	Other post-trial filings/matters	Not applicable.	
<b>6.</b>	<b>Complexity of case</b>		
6.1	Legal issues	(1) Whether behaviour after separation can be taken into account. (2) ...	
6.2	Factual issues	(1) Whether the defendant sent the email that is an admission to the allegations; (2) ...	
6.3	Complexity	<ul style="list-style-type: none"> <li>• Novel point of law involving... [summary of the points];</li> <li>• Consideration of multiple alternative defences;</li> <li>• Major factual disputes in respect of definition of confidential information.</li> </ul>	
6.4	Grounds of decision	30 pages. In particular, District Judge commented on the complexity of case or novelty of issues at paragraph [highlight relevant paragraphs in the grounds of decision]. 5 authorities cited in the grounds.	
<b>7.</b>	<b>Urgency and importance to client</b>		
7.1	Urgency	Preparation for interlocutory injunction was made over the Chinese New Year.	

<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
7.2	Importance to client	The Plaintiffs have invested approximately \$250,000 into research and it is critical that confidentiality of the information is maintained.	
<b>8.</b>	<b>Time and labour expended</b>		
8.1	Number of letters/ faxes/emails exchanged between the parties	Plaintiff to defendant: 50 Defendant to plaintiffs: 30 Plaintiffs to court: 3	
8.2	Number of letters/ faxes/emails to client	70	
8.3	Meetings with opposing counsel	3 meetings comprising in total approximately 10 hours during part-heard break between 2 <sup>nd</sup> and 3 <sup>rd</sup> day of trial.	
8.4	Time spent	100 hours	
8.5	Others	Not applicable.	
<b>9.</b>	<b>Counsel and solicitors involved</b>		
9.1	Counsel	Plaintiff: Mr ABC, 15 years standing Ms DEF, 2 years standing  Defendant: Ms GHI, 10 years standing	
9.2	Certificate of more than 2 counsel	No.	
<b>10.</b>	<b>Costs claimed</b>		
10.1	Amount claimed	<p><b>Work done on or before 1<sup>st</sup> January 2013: \$ <i>a</i></b></p> <p><b>Work done on or after 1 January 2013 and before 1 January 2014: \$ <i>b</i></b></p> <p><b>Work done on or after 1 January 2014: \$ <i>c</i></b></p> <p>Percentage of input tax for which the 1<sup>st</sup> Plaintiff is not entitled to credit: 20%.</p> <p>Amount of input tax for which the 1<sup>st</sup> Plaintiff is not entitled credit in respect of –</p>	

<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
		<p>Work done on or before 1<sup>st</sup> January 2003: \$ <i>d</i>  Work done on or after 1 January 2003 and before 1 January 2004: \$ <i>e</i>  Work done on or after 1 January 2004: \$ <i>f</i></p> <p>Percentage of input tax for which the 2<sup>nd</sup> Plaintiff is not entitled to credit: 100%.</p> <p>Amount of input tax for which the 2<sup>nd</sup> Plaintiff is not entitled credit in respect of –</p> <p>Work done on or before 1<sup>st</sup> January 2003: \$ <i>g</i>  Work done on or after 1 January 2003 and before 1 January 2004: \$ <i>h</i>  Work done on or after 1 January 2004: \$ <i>i</i></p> <p>GST for work done or before 1 January 2003: \$ <i>j</i>  GST for work done on or after 1 January 2003 and before 1 January 2004: \$ <i>k</i>  GST for work done on or after 2004: \$ <i>l</i></p>	

#### **Section 2: Work done for taxation**

<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
11.	Work done	Drawing up bill of costs, perusing documents and vouchers, attending taxation and drawing up Registrar's certificate.	
12.	Amount claimed	<p>\$ <i>p</i></p> <p>Percentage of input tax for which the 1<sup>st</sup> Plaintiff is not entitled to credit: 20%.</p> <p>Amount of input tax for which the 1<sup>st</sup> Plaintiff is not entitled credit : \$ <i>q</i></p> <p>Percentage of input tax for which the 2<sup>nd</sup> Plaintiff is not entitled to credit: 100%.</p> <p>Amount of input tax for which the 2<sup>nd</sup> Plaintiff is not entitled credit : \$ <i>r</i></p> <p>GST for work done: \$ <i>s</i></p>	

#### **Section 3: Disbursements**

<i>No.</i>	<i>Date</i>	<i>Description and amount claimed</i>	<i>Remarks</i>
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<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
13.	15/5/13	<u>Disbursements on which GST is not chargeable</u> Writ of summons (court fees): \$ xxx	
14.	3/6/13	Reply and defence to counterclaim (court fees): \$ yyy	
15.	3/6/13	SIC 123/05 (court fees): \$ zzz	
16.	xxxx	<u>Disbursements on which GST is chargeable</u> [State nature of each disbursement and the amount claimed.]	
17.	-	<b>Total amount claimed for disbursements on which GST is not chargeable: \$ <i>t</i></b>  <b>Total amount claimed for disbursements on which GST is chargeable: \$ <i>u</i></b>  Percentage of input tax for which the 1 <sup>st</sup> Plaintiff is not entitled to credit: 20%.  Amount of input tax for which the 1 <sup>st</sup> Plaintiff is not entitled credit: \$ <i>v</i>  Percentage of input tax for which the 2 <sup>nd</sup> Plaintiff is not entitled to credit: 100%.  Amount of input tax for which the 2 <sup>nd</sup> Plaintiff is not entitled credit: \$ <i>w</i>  GST claimed for disbursements on which GST is chargeable: \$ <i>x</i>	
<b>Summary</b>			

<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
		<p><b>Total claimed for bill:</b></p> <p><u>Costs for work done other than for taxation:</u></p> <p>Section 1:</p> <p>Work done on or before 1<sup>st</sup> January 2003: \$ <i>a</i></p> <p>Work done on or after 1 January 2003 and before 1 January 2004: \$ <i>b</i></p> <p>Work done on or after 1 January 2004: \$ <i>c</i></p> <p>GST for work done or before 1 January 2003: \$ <i>j</i></p> <p>GST for work done on or after 1 January 2003 and before 1 January 2004: \$ <i>k</i></p> <p>GST for work done on or after 2004: \$ <i>l</i></p> <p><u>Costs for work done for taxation:</u></p> <p>Section 2: \$ <i>p</i></p> <p>GST on Section 2:</p> <p><u>Disbursements</u></p> <p>Section 3 (Disbursements on which GST is not chargeable): \$ <i>t</i></p> <p>Section 3 (Disbursements on which GST is chargeable): \$ <i>u</i></p> <p>GST on Section 3 (Disbursements on which GST is chargeable): \$ <i>x</i></p>	

Dated this                      day of                      20                      .

Solicitors for  
[State the party for whom the bill is filed].

To: