

APPENDIX C: SAMPLE BILLS OF COSTS

Para. 94(3)(b) Sample Bill of Costs for contentious matters – Trials

IN THE HIGH COURT OF THE REPUBLIC OF SINGAPORE

Suit No. of 20

Bill of Costs No. of 20

GST Reg. No. (solicitors for plaintiffs): 12345

GST Reg. No. (1st plaintiff): 67890 (20%)

2nd plaintiff: No GST Reg. No. (100%)

Between

(1) AAA

(2) BBB

..... Plaintiffs

And

CCC

..... Defendant

BILL OF COSTS (for contentious business - trials)

Applicant: Solicitors for the plaintiffs
Nature of bill: Party and party
Basis of taxation: Standard basis
Basis for taxation: Judgment dated _____ ordering the defendant to pay 2/3 of plaintiffs' costs

Section 1: Work done other than for taxation			
No.	Item	Description	Remarks
1.	The claim		
1.1	Nature of claim	Breach of contract, restraint of trade, breach of confidentiality.	
2.	Pleadings		
2.1	Writ & statement of claim	Writ: 3 pages Statement of claim: 20 pages	
2.2	Defence & counterclaim	Defence: 10 pages Counterclaim: 2 pages	

<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
2.3	Reply & defence to counterclaim	Reply: 5 pages Defence to counterclaim: 2 pages	
2.4	Relief claimed	Plaintiff's claim: • \$ 1 m damages plus interest • Permanent injunction Defendant's counterclaim: • \$500,000 damages plus interest • Declaration	
2.5	Affidavits deemed or ordered to stand as pleadings	Not applicable	
3. Interlocutory attendances			
3.1	Interlocutory applications – costs fixed by Court	(1) SIC 123/04: plaintiffs' application for further and better particulars on [date]. 3 affidavits filed (300 pages including 35 exhibits. Costs awarded to plaintiffs fixed at \$3000. (2) SIC 234/04: defendant's application for specific discovery. 1 affidavit filed (5 pages including 2 exhibits). No order on application with no order on costs.	(1) 30 F&BPs requested and 25 successful. Hearing before AR for ½ day on [date] (2) Hearing before AR for ½ day on [date].
3.2	Interlocutory applications – costs not fixed by Court	(1) SIC 345/03: plaintiffs' <i>ex-parte</i> application for interlocutory injunction on [date]. 2 affidavits filed (total 200 pages including 25 exhibits). Written submissions of 30 pages with 10 cases cited. Order in terms with costs in the cause. (2) SIC 456/05: plaintiffs' summons for directions on discovery exchange of affidavits of evidence in chief ("AEIC") and setting down. Orders made.	(1) Hearing before Justice ABC from 5.30 to 6.30 pm on [date]. (2) Heard together with PTC on [dates].
3.3	Appeals to Judge in chambers	RA 1/05: appeal on defendant's discovery application: appeal dismissed with costs fixed at \$1000 to the plaintiffs.	Special date – ½ day hearing before Justice XYZ on [dates].

<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
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.	
4. Discovery			
4.1	Number of lists of Documents	Plaintiffs: list + 3 supplementary lists Defendant: list + 1 supplementary list All verified by affidavit.	1 of plaintiffs' supplementary lists filed on 1st day of trial.
4.2	Total number of documents Disclosed	Plaintiffs: 3,500 pages Defendant: 200 pages	
5. Trial			
5.1	Opening Statement	Plaintiff: 20 pages Defendant: 18 pages	
5.2	Number of days and date(s) of trial	Number of days fixed: 15 days Number of days of actual hearing: 12 ½ days Dates of trial: 4-8 April 2005, 25-29 April 2005, 3-5 May 2005	Parties negotiated on the 1st day and dispensed with 2 witnesses.
5.3	Part heard	2 week break after 5th day.	
5.4	Affidavits of evidence in chief – text and exhibits	Plaintiffs: 5 affidavits • 250 pages of text; • 65 exhibits running to 2000 pages Defendant: 3 affidavits • 200 pages of text; • no exhibits, affidavits cross-referenced to agreed bundle of documents; 30 documents referred to in the affidavits.	Overlap of 30 exhibits

<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
5.5	Bundle of Documents	Core bundle: 2 volumes 500 pages Agreed bundle: 10 volumes 3000 pages Plaintiffs' bundle: 1 vol 500 pages Defendant's bundle: 1 vol 90 pages	Exhibits P1 to P10 and D1 to D4 introduced during trial; 55 pages.
5.6	Witnesses at trial	Plaintiffs: 5 (3 of fact; 2 experts) Defendant: 4 (3 of fact; 1 expert)	2 of the plaintiffs' witnesses only spoke Russian. Plaintiffs' experts not cross-examined. 1 of the defendant's witnesses gave oral evidence.
5.7	Closing submissions and authorities cited	Plaintiffs: 60 pages and 12 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	Other post-trial filings/matters	Not applicable.	
6. Complexity of case			
6.1	Legal issues	(1) Whether acceptance of an offer in an email forms a binding contract in the absence of a formal contract. (2) ...	
6.2	Factual issues	(1) Whether the defendant sent the email that forms the basis of a binding contract between the parties; (2) ...	
6.3	Complexity	<ul style="list-style-type: none"> • Novel point of law involving... [summary of the points]; • Consideration of multiple alternative defences; • Major factual disputes in respect of definition of confidential information 	

<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
6.4	Grounds of decision	30 pages. In particular Judge commented on the complexity of case or novelty of issues at para [highlight relevant paragraphs in the grounds of decision]. 5 authorities cited in the grounds.	
7.	Urgency and importance to client		
7.1	Urgency	Preparation for interlocutory injunction was made over the Chinese New Year.	
7.2	Importance to client	The plaintiffs have invested approximately \$1 m into research and it is critical that confidentiality of its information is maintained.	
8.	Time and labour expended		
8.1	Number of letters/faxes/emails exchanged between the parties	Plaintiffs to defendant: 100 Defendant to plaintiffs: 50 Plaintiffs to Court: 3	
8.2	Number of letters/faxes/emails to client	150	
8.3.	Meetings with opposing counsel	6 meetings comprising in total approximately 15 hours during part heard break between 5th and 6th day of trial	
8.4	Time spent	200 hours	
8.5	Others	Not applicable.	
9.	Counsel and solicitors involved		
9.1	Counsel	Plaintiffs: Mr ABC 15 years Ms DEF2 years Defendant: Ms GHI 10 years Mr JKL 5 years	Ms DEF was however an inhouse counsel in an MNC for 5 years prior to practice.

<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
9.2	Certificate of more than 2 counsel	Yes.	
10.	Costs claimed		
10.1	Amount claimed	<p>For Mr ABC –</p> <p>Work done in 2003: \$ <i>a</i></p> <p>Work done in 2004: \$ <i>b</i></p> <p>Work done in 2005: \$ <i>c</i></p> <p>Percentage of input tax for which the 1st plaintiff is not entitled to credit: 20%.</p> <p>Amount of input tax for which the 1st plaintiff is not entitled credit in respect of –</p> <p>Work done in 2003: \$ <i>d</i></p> <p>Work done in 2004: \$ <i>e</i></p> <p>Work done in 2005: \$ <i>f</i></p> <p>Percentage of input tax for which the 2nd plaintiff is not entitled to credit: 100%.</p> <p>Amount of input tax for which the 2nd plaintiff is not entitled credit in respect of –</p> <p>Work done in 2003: \$ <i>g</i></p> <p>Work done in 2004: \$ <i>h</i></p> <p>Work done in 2005: \$ <i>I</i></p> <p>GST for work done in 2003: \$ <i>j</i></p> <p>GST for work done in 2004: \$ <i>k</i> GST for work done in 2005: \$ <i>l</i></p> <p>For Ms DEF-</p> <p>Work done in 2003: \$ <i>m</i></p> <p>Work done in 2004: \$ <i>n</i></p> <p>Work done in 2005: \$ <i>o</i></p> <p>[Set out claim for GST as above].</p>	

Section 2: Work done for taxation			
No	. Item	Description	Remarks
11.	Work done	Drawing up bill of costs, perusing documents and vouchers, attending taxation and drawing up Registrar's certificate.	
12.	Amount claimed	<p>\$ p Percentage of input tax for which the 1st plaintiff is not entitled to credit: 20%.</p> <p>Amount of input tax for which the 1st plaintiff is not entitled credit : \$ q</p> <p>Percentage of input tax for which the 2nd plaintiff is not entitled to credit: 100%.</p> <p>Amount of input tax for which the 2nd plaintiff is not entitled credit : \$ r</p> <p>GST for work done: \$ s</p>	
Section 3: Disbursements			
No.	Item	Description	Remarks
13.	15/5/03	Writ of summons (Court fees): \$ xxx	
14.	3/6/03	Reply and defence to counterclaim (Court fees): \$ yyy	
15.	3/6/03	SIC 123/05 (Court fees): \$ zzz	
16.	xxxx	[Nature of each disbursement and the amount claimed.]	
17.	. -	<p>Total amount claimed: \$ t</p> <p>Percentage of input tax for which the 1st plaintiff is not entitled to credit: 20%.</p> <p>Amount of input tax for which the 1st plaintiff is not entitled credit in respect of –</p> <p>Disbursements incurred in 2003: \$ u Disbursements incurred in 2004:\$ v Disbursements incurred in 2005:\$ w</p> <p>Percentage of input tax for which the 2nd plaintiff is not entitled to credit: 100%.</p>	

		<p>Amount of input tax for which the 2nd plaintiff is not entitled credit in respect of –</p> <p>Disbursements incurred in 2003: \$ <i>x</i> Disbursements incurred in 2004: \$ <i>y</i> Disbursements incurred in 2005: \$ <i>z</i></p> <p>GST for work done in 2003: \$ <i>aa</i> GST for work done in 2004: \$ <i>bb</i> GST for work done in 2005: \$ <i>cc</i></p>	
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