

Docket: 2006-715(IT)I

BETWEEN:

ROBERT PRESTON,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

CERTIFICATE OF COSTS

I CERTIFY that I have taxed the party and party costs of the Appellant in this proceeding under the authority of subsection 153(1) of the *Tax Court of Canada* (General Procedure) and I ALLOW THE SUM OF \$107.65.

Signed at Ottawa, Canada, this 15th day of May 2007.

"Alan Ritchie"

Taxing Officer

Citation: 2007TCC291
Date: 20070515
Docket: 2006-715(IT)I

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ROBERT PRESTON,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

REASONS FOR TAXATION

Alan Ritchie, T.O., T.C.C.

[1] This matter came on for hearing by way of a telephone conference call on Friday May 11, 2007. It follows a Judgment of the Honourable Justice O'Connor of this Court dated May 11, 2006, which allowed the appeal, with costs, if any, to the Appellant.

[2] The Respondent was represented by Mr. Gatien Fournier, and the Appellant represented himself.

[3] The Appellant's Bill of Costs filed with the Court on September 20, 2006, included two items which to my mind would constitute disbursements:

Lodging – 5 nights	\$334.40
Rental car	\$107.65

[4] Counsel for the Respondent consented to the amount for the rental car as it was supported by receipts. He did not consent to the amount for lodging, as he had not been provided with the relevant receipts. There was some disagreement regarding receipts provided by the Appellant, however it is clear that copies of those receipts were not filed with the Registry.

[5] All of the other amounts listed on the Bill of Costs are claims for the time taken by the Appellant in the preparation for, and hearing of, his appeal before the Court. These claims amount to \$10,449.85.

[6] The Appellant represented himself at the hearing before Justice O'Connor. Counsel for the Respondent objected to all of these claims as it was his position that no amounts are provided for self-represented litigants, beyond general disbursements.

[7] Section 11 of the *Tax Court of Canada Rules* (Informal Procedure) (hereinafter the Rules) provides for fees for the services of counsel. Subsection 11.1 provides for reduced fees for the services of a representative other than a lawyer.

[8] The Rules are silent with respect to fees for the self-represented litigant which is generally taken to mean there are none.

[9] When informed of this at the Taxation of Costs, the Appellant was adamant that he was entitled to his costs, as these had been awarded by Justice O'Connor; further, he wanted the whole question to be referred to a Justice of this Court for consideration.

[10] As a result, I will only allow the amount of \$107.65 for the car rental as consented to by the Respondent.

[11] I reproduce below section 14 of the Rules for the benefit of the Appellant:

14. (1) Any party may appeal to a judge of the Court from the taxation, such appeal to be exercised by notice in writing sent to the Registrar within 20 days of the date of mailing of the certificate of taxation.

(2) The time referred to in subsection (1) may be extended by a Judge of the Court.

Signed at Ottawa, Canada, this 15th day of May 2007.

"Alan Ritchie"

Taxing Officer

