

Docket: 2005-1869(IT)G

BETWEEN:

HAYDN PUGH,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

CERTIFICATE OF COSTS

I CERTIFY that I have taxed the party and party costs of the Respondent in this proceeding under the authority of subsection 153(1) of the *Tax Court of Canada Rules* (General Procedure) and I ALLOW THE SUM OF \$2,542.00.

Signed at Toronto, Ontario, this 4th day of August 2009.

“B.G. Tanasychuk”

Taxing Officer

Citation: 2009TCC384
Date: 20090804
Docket: 2005-1869(IT)G

BETWEEN:

HAYDN PUGH,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

REASONS FOR TAXATION

Barbara Tanasychuk, T.O., T.C.C.

[1] This taxation came on for hearing by way of a telephone conference call on July 30, 2009. It follows a Judgment by former Justice Louise Lamarre Proulx dated January 19, 2007, wherein the appeal from an assessment made under the *Income Tax Act* for the 2000 taxation year was dismissed, with costs.

[2] At the time appointed for the hearing of this taxation of costs, an unsuccessful attempt to contact the Appellant was made. In accordance with Rule 13 of the *Tax Court of Canada Rules (General Procedure)*, the Appellant was contacted thirty minutes thereafter, at which time he requested an adjournment of this hearing. The Appellant's request for an adjournment was denied.

[3] The Appellant chose not to participate in this hearing. Ms. Stéphanie Côté represented the Respondent.

[4] The Respondent's Bill of Costs is as follows:

Tariff "B"

1.(1) Services of Counsel:

1.(1)a) For all services in a proceeding prior to an examination
for discovery \$350.00

1.(1)b) For a discovery of documents or inspection of property	\$100.00
1.(1)c) For taxation of costs	\$350.00
1.(1)e) For preparation for and attendance at a status hearing (June 29 th , 2006)	\$125.00
1.(1)g) For preparation for hearing	\$350.00
1.(1)h) For conduct of the hearing for each day or part thereof (January 12 th , 2007)	\$1,000.00
1.(1)i) For all services after judgment	\$150.00
TOTAL COSTS:	\$2,425.00
1.(2) Disbursements	
Fees for research – Exhibit R-1 (<i>en liasse</i>)	\$5.00
Courier – Exhibit R-2	\$5.00
Service – Exhibit R-3 (<i>en liasse</i>)	\$107.00
▪ Invoice P-946670 - \$26.81	
▪ Invoice P-118474 - \$29.20	
▪ Invoice P-120767 - \$50.99	
TOTAL DISBURSEMENTS:	\$117.00
TOTAL COSTS AND DISBURSEMENTS:	<u>\$2,542.00</u>

[5] The amounts claimed for counsel fees are proper and in accordance with Schedule II, Tariff B. I will accordingly allow the full amount claimed for counsel fees of \$2,425.00.

[6] The amounts claimed for disbursements were supported by copies of invoices. I am satisfied that the disbursements were essential for the conduct of the proceeding. I will accordingly allow the amount of \$117.00 for disbursements.

[7] The Bill of Costs is taxed and \$2,542.00 is allowed. A Certificate in that amount will be issued.

Signed at Toronto, Ontario, this 4th day of August 2009.

“B.G. Tanasychuk”

Taxing Officer