

**Date: 20080912**

**Docket: T-439-06**

**Citation: 2008 FC 1033**

**BETWEEN:**

**MINISTER OF NATIONAL REVENUE**

**Applicant**

**and**

**BERNARD DESROCHES**

**Respondent**

**ASSESSMENT OF COSTS – REASONS**

**DIANE PERRIER, ASSESSMENT OFFICER**

[1] This is an assessment of the bill of costs following an order of the Court dated March 27, 2006, allowing the application of the Minister of National Revenue under section 231.1 of the *Income Tax Act* (ITA) and ordering the respondent to respond to the requirement to produce information and documents, which had been served on November 23, 2005, with costs.

[2] On January 30, 2008, the applicant submitted his bill of costs, requesting that it be assessed without the appearance of the parties. Letters were sent to the parties establishing a timetable for

filing written submissions. To date, I have not received any written submission concerning the bill of costs and I am now prepared to assess the costs on the basis of the documentation on the record.

[3] The fees to be assessed are allowed in the amount of \$1,324.80. I have allowed item 1 – preparation and filing of the notice of application (5 units), item 13(a) – preparation for hearing (3 units), item 14(a) – counsel fee to first counsel, per hour in Court - March 27, 2006 (2 units x \$120 x 0.02), item 25 – services after judgment not otherwise specified (1 unit) and item 26 – assessment of costs (2 units). I allowed item 14(a) according to the duration of the hearing mentioned in the Court record of March 27, 2006, that is, 1 minute. I allowed 2 units for item 26 because the bill of costs does not seem to me to be complicated.

[4] Court fees in the amount of \$50 for filing the notice of application under Tariff A are allowed.

[5] Disbursements are allowed in the amount of \$165.87. All disbursements except for service of the formal demand are allowed because they were proven by affidavit and appear to me to be reasonable. I did not allow the service of the formal demand because this is a document that dates from before the beginning of the file and is not specified in Tariff B.

[6] The applicant's bill of costs submitted for \$2,034.92 is allowed in the amount of \$1,490.67.

A certificate of assessment will be issued for that amount.

MONTRÉAL, QUEBEC  
September 12, 2008

“Diane Perrier”

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DIANE PERRIER  
ASSESSMENT OFFICER

Certified true translation  
Susan Deichert, Reviser

**FEDERAL COURT**  
**SOLICITORS OF RECORD**

**DOCKET:** T-439-06

**STYLE OF CAUSE:** MINISTER OF NATIONAL REVENUE v.  
BERNARD DESROCHES

**WRITTEN ASSESSMENT OF COSTS**

**PLACE OF ASSESSMENT:** Montréal, Quebec

**REASONS BY:** DIANE PERRIER, ASSESSMENT OFFICER

**DATED:** September 12, 2008

**SOLICITORS OF RECORD:**

John Sims  
Deputy Attorney General of Canada  
Ottawa, Ontario

FOR THE APPLICANT