

Date: 20090514

Docket: A-213-07

Citation: 2009 FCA 157

BETWEEN:

HER MAJESTY THE QUEEN

Appellant

and

JEAN LIVINGSTON

Respondent

ASSESSMENT OF COSTS - REASONS

Charles E. Stinson
Assessment Officer

[1] The Court allowed with costs this appeal of a decision of the Tax Court of Canada addressing a scheme to avoid payment of taxes. I issued a timetable for written disposition of the Appellant's bill of costs.

[2] The Respondent did not file any materials in response to the Appellant's materials. My view, often expressed in comparable circumstances, is that the *Federal Courts Rules* do not contemplate a litigant benefiting by having an assessment officer step away from a neutral position to act as the litigant's advocate in challenging given items in a bill of costs. However, the assessment officer cannot certify unlawful items, i.e. those outside the authority of the judgment and

the tariff. The total amount in the Appellant's bill of costs is generally arguable as reasonable within the limits of the award of costs and is allowed as presented at \$5,345.53.

“Charles E. Stinson”
Assessment Officer

FEDERAL COURT OF APPEAL

SOLICITORS OF RECORD

DOCKET: A-213-07

STYLE OF CAUSE: HMQ v. JEAN LIVINGSTON

ASSESSMENT OF COSTS IN WRITING WITHOUT PERSONAL APPEARANCE OF THE PARTIES

REASONS FOR ASSESSMENT OF COSTS: CHARLES E. STINSON

DATED: May 14, 2009

WRITTEN REPRESENTATIONS:

Ms. Selena Sit FOR THE APPELLANT

n/a FOR THE RESPONDENT

SOLICITORS OF RECORD:

John H. Sims, Q.C. FOR THE APPELLANT
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Victoria, BC