

Date: 20000117
Docket: 97-3713(IT)G

BETWEEN:

DEBORAH JABBOUR,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

REASONS FOR TAXATION

Reeve, D., Vancouver, T.C.C.

[1] This taxation of costs was heard by conference call at 12:00 noon (PST) on Tuesday January 11th, 2000. It follows the judgment of the Honourable Judge Beaubier, dated June 21st, 1999, dismissing the appeal with costs. Mr. John O'Callaghan was counsel representing the Respondent. Ms. Jabbour represented herself.

[2] Ms. Jabbour took no issue with the amount claimed in the Bill of Costs, rather she advised that she did not have the ability to pay the amount. The services of counsel amounted to \$1,500.00 and the disbursements amounted to \$702.71.

[3] The Respondent's counsel advised that the expenses of the disbursements between this Appellant and another related case had been shared to ensure the costs claimed were reasonable. He suggested to the Appellant that he would be prepared to discuss the payment issue if the Taxing Officer issued a Certificate. The Appellant was advised that I had no jurisdiction to consider an issue of ability to pay.

[4] This appeal was instituted as a Class A appeal. The Respondent's Bill of Costs, filed with the Court on November 17th, 1999, was consistent with Tariff A of Schedule II for a Class A appeal. The disbursements, which were supported by copies of invoices, appear to be reasonable and necessary. An amount of \$2,202.71 is allowed. A Certificate will be issued in that amount.

Dated at Vancouver, British Columbia this 17th day of January, 2000.

Taxing Officer

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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 \$2,202.71.

Dated at Vancouver, British Columbia, this 17th day of January, 2000.

Taxing Officer