

Dockets: 2005-3200(GST)G
2005-3311(IT)G

BETWEEN:

DIRK DE GUSSEM,

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 \$650.00.

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

“B.G. Tanasychuk”

Taxing Officer

Citation: 2009TCC385
Date: 20090804
Dockets: 2005-3200(GST)G
2005-3311(IT)G

BETWEEN:

DIRK DE GUSSEM,

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 29, 2009. It follows a Judgment of the Honourable Justice Judith Woods dated January 25, 2008. The appeals filed against assessments made under the *Income Tax Act* and the *Excise Tax Act* were dismissed and costs were awarded to the Respondent with respect to a hearing held January 22, 2008. The Appellant did not participate in this hearing. Mr. Matthew Turnell represented the Respondent.

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

CLASS B

Tariff "B"

1.(1) Services of Counsel:

1(1)(a) For all services in a proceeding prior to examination for discovery	\$525.00
1(1)(b) For a discovery of documents or inspection of property	\$150.00
1(1)(c) For a taxation of costs	\$525.00
1(1)(e) For preparation for and attendance at a show cause hearing	\$125.00

on January 22, 2008

TOTAL FEES: \$1,325.00

1.(2) Disbursements

Photocopying (Respondent's Book of Documents) \$175.77

TOTAL DISBURSEMENTS: \$175.77

TOTAL FEES AND DISBURSEMENTS: \$1,500.77

[3] Mr. Turnell stated that the Respondent is entitled to all of the costs claimed on the Bill of Costs.

DECISION

[4] The Judgment disposing of the appeals filed by Mr. De Gussem is as follows:

IT IS ORDERED:

1. the appeal with respect to assessments made under the *Income Tax Act* for the 1999, 2000, 2001 and 2002 taxation years is dismissed;
2. the appeal with respect to an assessment made under the *Excise Tax Act*, by notice number 12261002336, is dismissed; and
3. the respondent is entitled to costs with respect to the hearing on January 22, 2008.

[5] The Judgment in this matter awarded costs to the Respondent for preparation and attendance at a hearing on January 22, 2008. As the Respondent did not receive payment for the costs of that hearing, this taxation of costs was scheduled and the Respondent is entitled to the costs associated with it. The Respondent was not awarded costs for any other step in the litigation.

[6] I will allow \$125.00 for preparation and attendance at the show cause hearing on January 22, 2008 and \$525.00 for this taxation of costs, for a total of \$650.00. All other amounts claimed for counsel fees and the disbursement are taxed off.

[7] The Bill of Costs is taxed and \$650.00 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