

**Form 19**

**BILL OF COSTS FOR CONTENTIOUS BUSINESS OTHER THAN TRIALS**

**IN THE STATE COURTS OF THE REPUBLIC OF SINGAPORE**

DC/MC No.                of 20  
Bill of Costs No.        of 20

GST Reg. No. (solicitors for *[state the party]*): *[Set out the GST number]*  
GST Reg. No. (*state the party*): *[Indicate the GST number or "No GST No." and the percentage of input tax applicable to each party entitled to costs.]*

Between

..... Plaintiff(s)

And

..... Defendant(s)

**BILL OF COSTS FOR CONTENTIOUS BUSINESS OTHER THAN TRIALS**

Applicant:                *[State the party for whom the bill is filed.]*  
Nature of bill:         *[State whether the bill is a party-and-party or solicitor-and-client bill.]*  
Basis of taxation:     *[State the basis of taxation, that is, standard or indemnity basis.]*  
Basis for taxation:    Judgment dated \_\_\_\_\_ ordering *[set out the order on costs under which the bill is to be taxed, including such details as the party who is ordered to pay costs and the party entitled to claim costs.]*

<b>Section 1: Work done other than for taxation</b>			
<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
<b>1.</b>	<b>The claim</b>		
1.1	Nature of claim	<i>[Give a brief description of the nature of claim, such as whether the substantive claim is for breach of contract or negligence.]</i>	
<b>2.</b>	<b>Application / Proceedings</b>		

<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
2.1	Nature of application or proceedings for taxation	<i>[Give a brief description of the nature of proceedings or application to which the bill relates, e.g., for an appeal or interlocutory application.]</i>	
<b>3.</b>	<b>Interlocutory attendances</b>		
3.1	Interlocutory applications - costs fixed by court	<i>[Set out in relation to each interlocutory application, the application number, the nature of the application, the number of affidavits filed, the orders made on costs and the amount of costs awarded.]</i>	<i>[Set out the amount of time taken for the hearing and other relevant information.]</i>
3.2	Interlocutory applications – costs not fixed by court	<i>[Set out in relation to each interlocutory application, the application number, the nature of the application, the number of affidavits filed and the orders made on costs.]</i>	<i>[Set out the amount of time taken for the hearing and such other information as will enable the court to determine the costs to award for the application.]</i>
3.3	Appeals to District Judge in chambers	<i>[Set out in relation to each appeal, the appeal number, the nature of the appeal, the orders made on costs and the amount of costs awarded, if any.]</i>	<i>[Set out the amount of time taken for the hearing and such other information as will enable the court to determine the costs to award for the appeal.]</i>

<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
3.4	Other attendances	<i>[Set out the dates and the nature of hearings if there are other attendances in court which should be taken into consideration.]</i>	<i>[Set out the amount of time taken for the hearing and such other relevant information as will enable the court to determine the costs to award for the hearing.]</i>
<b>4.</b>	<b>Hearing</b>		
4.1	Number of days/hours and date(s) of hearing	<i>[Indicate the total number of days or hours fixed for the hearing, the actual number of days or hours taken and the date(s) of the hearing.]</i>	<i>[Provide such information as is relevant, such as whether digital or mechanical recording was used.]</i>
4.2	Documents (apart from written submissions and authorities)	<i>[Set out the number of volumes and the total number of pages in each bundle filed in respect of the hearing.]</i>	
4.3	Witnesses (if any)	<i>[Set out the number of witnesses of fact and expert witnesses for each party, if any.]</i>	
4.4	Written submissions	<i>[Set out the number of pages of the submissions, if any, filed by each party.]</i>	
4.5	Authorities cited	<i>[Set out the number of authorities cited by each party.]</i>	
4.6	Orders made	<i>[Set out succinctly the orders made.]</i>	
4.7	Other post-hearing filings	<i>[Set out the number of pages and authorities cited in any other documents filed by each party.]</i>	

<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
<b>5.</b>	<b>Complexity of case</b>		
5.1	Legal issues	<i>[Set out succinctly all the legal issues raised.]</i>	
5.2	Factual issues	<i>[Set out succinctly all the factual issues raised.]</i>	
5.3	Complexity	<i>[Set out succinctly the matters that affect the complexity of the case.]</i>	
5.4	Grounds of decision	<i>[Set out the number of pages in the grounds of decision and highlight the paragraph(s) where the court commented on the complexity of the case or the novelty of the issues raised.]</i>	
<b>6.</b>	<b>Urgency and importance to client</b>		
6.1	Urgency	<i>[Set out the factors that rendered the suit one of urgency for the party entitled to claim costs.]</i>	
6.2	Importance to client	<i>[Set out the factors that rendered the suit one of importance for the party entitled to claim costs.]</i>	
6.3	Amount involved	<i>[Set out the amount involved in the substantive dispute between the parties.]</i>	
<b>7.</b>	<b>Time and labour expended</b>		
7.1	Number of letters/ faxes/emails exchanged between the parties	<i>[Set out the total amount of correspondence exchanged between the parties and also between the parties and the court.]</i>	
7.2	Number of letters/ faxes/emails to client	<i>[Set out the total amount of correspondence between the party entitled to claim costs and counsel.]</i>	
7.3	Meetings with opposing counsel	<i>[Set out the total number of meetings, and the time taken for them.]</i>	

No.	Item	Description	Remarks
7.4	Time spent	[Set out the total number of hours spent on the case by each counsel or solicitor.]	
7.5	Others	[Set out any other relevant factors for the court's consideration.]	
<b>8. Counsel and solicitors involved</b>			
8.1	Counsel and solicitors	[List all the lawyers acting for each party and their seniority.]	
8.2	Certificate of more than 2 counsel	[Indicate if the court has certified that the costs of more than two counsel are allowed.]	
<b>9. Costs claimed</b>			
9.1	Amount claimed	<p><b>Amount claimed for</b> [specify name of counsel or solicitor]: \$ [insert amount].</p> <p>[Set out in relation to each counsel or solicitor, the amount of costs claimed for Section 1, with a breakdown of –</p> <ul style="list-style-type: none"> <li>(a) the amount claimed for work done by the counsel or solicitor;</li> <li>(b) the percentage of input tax for which a party entitled to claim costs is not entitled to credit;</li> <li>(c) the amount of input tax for which a party entitled to claim costs is not entitled to credit; and</li> <li>(d) the GST claimed for work done, in relation to the periods for which different rates of GST are applicable.]</li> </ul>	

<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
<b>Section 2: Work done for taxation</b>			
<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
10.	Work done	<i>[Describe the work done for the preparation of the bill of costs and the taxation of the bill.]</i>	
11.	Amount claimed	<p><b>Total amount claimed: \$</b> <i>[insert amount].</i></p> <p><i>[Set out the amount of costs claimed for Section 2, with a breakdown of –</i></p> <p style="padding-left: 40px;"><i>(a) the amount claimed for work done for Section 2;</i></p> <p style="padding-left: 40px;"><i>(b) the percentage of input tax for which a party entitled to claim costs is not entitled to credit;</i></p> <p style="padding-left: 40px;"><i>(c) the amount of input tax for which a party entitled to claim costs is not entitled to credit; and</i></p> <p style="padding-left: 40px;"><i>(d) the GST claimed for work done.]</i></p>	
<b>Section 3: Disbursements</b>			
<i>No.</i>	<i>Date</i>	<i>Description and amount claimed</i>	<i>Remarks</i>
12.	<i>[Set out in different rows the dates or period of time when each disbursement is incurred.]</i>	<p><u>Disbursements on which GST is not chargeable</u></p> <p><i>[Set out the amount of each disbursement claimed.]</i></p> <p><u>Disbursements on which GST is chargeable</u></p> <p><i>[Set out the amount of each disbursement claimed.]</i></p>	

No.	Item	Description	Remarks
[ ]	-	<p><b>Total amount claimed for disbursements on which GST is not chargeable: \$ [insert amount].</b></p> <p><i>[Set out the total amount of disbursements claimed for Section 3 on which GST is not chargeable.]</i></p> <p><b>Total amount claimed for disbursements on which GST is chargeable: \$ [insert amount].</b></p> <p><i>[Set out the total amount of disbursements claimed for Section 3 on which GST is chargeable with a breakdown of—</i></p> <ul style="list-style-type: none"> <li><i>(a) the amount claimed for disbursements for Section 3;</i></li> <li><i>(b) the percentage of input tax for which a party entitled to claim costs is not entitled to credit;</i></li> <li><i>(c) the amount of input tax for which a party entitled to claim costs is not entitled to credit; and</i></li> <li><i>(d) the GST claimed for disbursements,</i></li> </ul> <p><i>in relation to the periods for which different rates of GST are applicable.]</i></p>	

Summary			
		<p><b>Total claimed for bill:</b></p> <p><u>Costs for work done other than for taxation:</u></p> <p>Section 1: <i>[Insert sum claimed.]</i></p> <p>GST on Section 1:</p> <p><u>Costs for work done for taxation:</u></p> <p>Section 2: <i>[Insert sum claimed.]</i></p> <p>GST on Section 2:</p> <p><u>Disbursements</u></p> <p>Section 3 (Disbursements on which GST is not chargeable): <i>[Insert sum claimed.]</i></p> <p>Section 3 (Disbursements on which GST is chargeable): <i>[Insert sum claimed.]</i></p> <p>GST on Section 3:</p>	

Dated this                      day of                      20                      .

Solicitors for  
*[State the party for whom the bill is filed].*

To: