

APPENDIX G
SAMPLE BILLS OF COSTS

Sample A
Sample bill of costs for contentious business - 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 plaintiffs): 12345
GST Reg. No. (1st plaintiff): 67890 (20%)
2nd plaintiff: No GST Reg. No. (100%)

Between

(1) AAA
(2) BBB

..... Plaintiffs

And

CCC

..... Defendant

SAMPLE BILL OF COSTS FOR CONTENTIOUS BUSINESS - TRIALS

Applicant: Solicitors for the plaintiffs
Nature of bill: Party and party
Basis of taxation: Standard basis
Basis for taxation: Judgment dated _____ ordering the defendant to pay plaintiffs' costs

| |
|---|
| Section 1: Work done other than for taxation |
|---|

| <i>No.</i> | <i>Item</i> | <i>Description</i> | <i>Remarks</i> |
|------------|--|---|--|
| 1. | The claim | | |
| 1.1 | Nature of claim | Breach of contract, restraint of trade, breach of confidentiality. | |
| 2. | Pleadings | | |
| 2.1 | Writ & statement of claim | Writ: 3 pages Statement of claim: 15 pages | |
| 2.2 | Defence & counterclaim | Defence: 10 pages Counterclaim: 2 pages | |
| 2.3 | Reply & defence to counterclaim | Reply: 5 pages Defence to counterclaim: 2 pages | |
| 2.4 | Relief claimed | Plaintiffs' claim: <ul style="list-style-type: none"> • \$200,000 damages plus interest • Permanent injunction Defendant's counterclaim: <ul style="list-style-type: none"> • \$150,000 damages plus interest • Declaration | |
| 2.5 | Affidavits deemed or ordered to stand as pleadings | Not applicable | |
| 3. | Interlocutory attendances | | |
| 3.1 | Interlocutory applications - costs fixed by court | (1) SIC 123/04: Plaintiffs' application for further and better particulars on [date]. 2 affidavits filed (total 25 pages including 4 exhibits). Costs awarded to plaintiffs fixed at \$500. (2) SIC 234/04: Defendant's application for specific discovery. 1 affidavit filed (10 pages including 2 exhibits). No order on application with no order on costs. | 20 F&BPs requested and 15 successful. Hearing before Deputy Registrar for 1 hour on [date]. Hearing before Deputy Registrar for 1 hour on [date]. |

| <i>No.</i> | <i>Item</i> | <i>Description</i> | <i>Remarks</i> |
|------------|---|---|---|
| 3.2 | Interlocutory applications – costs not fixed by court | (1) SIC 345/03: Plaintiffs’ <i>ex-parte</i> application for interlocutory injunction on [date]. 2 affidavits filed (total 100 pages including 10 exhibits). Written submissions of 20 pages with 7 cases cited. Order in terms with costs in the cause. (2) SIC 456/05: Plaintiffs’ summons for directions on discovery, exchange of affidavits of evidence in chief (“AEIC”) and setting down. Orders made. | Hearing before District Judge ABC from 5.15 to 6.30 p.m. on [date]. Heard together with PTC on [date]. |
| 3.3 | Appeals to District Judge in chambers | RA 1/05: appeal on defendant’s discovery application. Appeal dismissed with costs fixed at \$800 to the Plaintiffs. | Hearing before District Judge XYZ from 9.30 to 10.30 a.m. on [date]. |
| 3.4 | Pre-trial conferences | 4 PTCs on [dates] | By consent application for extension of time to exchange AEIC with costs in the cause heard during PTC on [date]. |
| 3.5 | Other attendances | Not applicable. | |
| 4. | Discovery | | |
| 4.1 | Number of lists of documents | Plaintiffs: list + 1 supplementary list Defendant: list + 1 supplementary list All verified by affidavits. | Plaintiffs’ supplementary list filed on 1 st day of trial. |
| 4.2 | Total number of documents disclosed | Plaintiffs: 55 documents, 800 pages Defendant: 40 documents, 300 pages | Overlap of 234 pages. |
| 5. | Trial | | |
| 5.1 | Opening statement | Plaintiffs: 8 pages Defendant: 6 pages | |
| 5.2 | Number of days and date(s) of trial | Number of days fixed: 5 days Number of days of actual hearing: 4 days Dates of trial: 4-5 April 2005, 25-26 April 2005 | Parties negotiated on the 1 st day and dispensed with 2 witnesses. |
| 5.3 | Part heard | 2 week break after 2 nd day. | |

| <i>No.</i> | <i>Item</i> | <i>Description</i> | <i>Remarks</i> |
|------------|---|---|---|
| 5.4 | Affidavits of evidence in chief – text and exhibits | Plaintiffs: 3 affidavits <ul style="list-style-type: none"> • 50 pages of text • 30 exhibits running to 500 pages Defendant: 2 affidavits <ul style="list-style-type: none"> • 40 pages of text • No exhibits, affidavits cross-referenced to agreed bundle of documents; 20 documents referred to in the affidavits. | Overlap of 20 exhibits. |
| 5.5 | Bundle of documents | Core bundle: 1 volume, 150 pages Agreed bundle: 1 volumes, 200 pages Plaintiffs’ bundle: 1 volume, 300 pages Defendant’s bundle: Documents in agreed bundle | Exhibits P1 to P4 and D1 to D2 introduced during trial; 30 pages. |
| 5.6 | Witnesses at trial | Plaintiffs: 3 (2 of fact; 1 expert) Defendant: 3 (2 of fact; 1 expert) | 2 of the Plaintiffs’ witnesses only spoke Russian. Plaintiffs’ expert not cross-examined. 1 of the defendant’s witnesses gave oral evidence. |
| 5.7 | Closing submissions and authorities cited | Plaintiffs: 40 pages and 10 cases Defendant: 30 pages and 6 cases | |
| 5.8 | Submissions in reply and authorities cited | Plaintiffs: 10 pages and 2 cases Defendant: 6 pages and 5 cases | |
| 5.9 | Orders made at trial | Judgment entered for Plaintiffs for \$150,000, interests and costs. Counterclaim dismissed with costs. | |
| 5.10 | Other post-trial filings/matters | Not applicable. | |
| 6. | Complexity of case | | |
| 6.1 | Legal issues | (1) Whether acceptance of an offer in an email forms a binding contract in the absence of a formal contract. (2) ... | |
| 6.2 | Factual issues | (1) Whether the defendant sent the email that forms the basis of a binding contract between the parties; (2) ... | |

| <i>No.</i> | <i>Item</i> | <i>Description</i> | <i>Remarks</i> |
|------------|--|---|----------------|
| 6.3 | Complexity | <ul style="list-style-type: none"> • Novel point of law involving... [summary of the points]; • Consideration of multiple alternative defences; • Major factual disputes in respect of definition of confidential information. | |
| 6.4 | Grounds of decision | 30 pages. In particular, District Judge commented on the complexity of case or novelty of issues at paragraph [highlight relevant paragraphs in the grounds of decision]. 5 authorities cited in the grounds. | |
| 7. | Urgency and importance to client | | |
| 7.1 | Urgency | Preparation for interlocutory injunction was made over the Chinese New Year. | |
| 7.2 | Importance to client | The Plaintiffs have invested approximately \$250,000 into research and it is critical that confidentiality of the information is maintained. | |
| 8. | Time and labour expended | | |
| 8.1 | Number of letters/faxes/emails exchanged between the parties | Plaintiffs to defendant: 50 Defendant to plaintiffs: 30 Plaintiffs to court: 3 | |
| 8.2 | Number of letters/faxes/emails to client | 70 | |
| 8.3 | Meetings with opposing counsel | 3 meetings comprising in total approximately 10 hours during part-heard break between 2 nd and 3 rd day of trial. | |
| 8.4 | Time spent | 100 hours | |
| 8.5 | Others | Not applicable. | |
| 9. | Counsel and solicitors involved | | |

| <i>No.</i> | <i>Item</i> | <i>Description</i> | <i>Remarks</i> |
|--|------------------------------------|---|----------------|
| 9.1 | Counsel | Plaintiffs: Mr ABC, 15 years standing Ms DEF, 2 years standing Defendant: Ms GHI, 10 years standing | |
| 9.2 | Certificate of more than 2 counsel | No. | |
| 10. | Costs claimed | | |
| 10.1 | Amount claimed | <p>Work done on or before 1st January 2003: \$ <i>a</i></p> <p>Work done on or after 1 January 2003 and before 1 January 2004: \$ <i>b</i></p> <p>Work done on or after 1 January 2004: \$ <i>c</i></p> <p>Percentage of input tax for which the 1st Plaintiff is not entitled to credit: 20%.</p> <p>Amount of input tax for which the 1st Plaintiff is not entitled credit in respect of –</p> <p>Work done on or before 1st January 2003: \$ <i>d</i> Work done on or after 1 January 2003 and before 1 January 2004: \$ <i>e</i> Work done on or after 1 January 2004: \$ <i>f</i></p> <p>Percentage of input tax for which the 2nd Plaintiff is not entitled to credit: 100%.</p> <p>Amount of input tax for which the 2nd Plaintiff is not entitled credit in respect of –</p> <p>Work done on or before 1st January 2003: \$ <i>g</i> Work done on or after 1 January 2003 and before 1 January 2004: \$ <i>h</i> Work done on or after 1 January 2004: \$ <i>i</i></p> <p>GST for work done or before 1 January 2003: \$ <i>j</i> GST for work done on or after 1 January 2003 and before 1 January 2004: \$ <i>k</i> GST for work done on or after 2004: \$ <i>l</i></p> | |
| Section 2: Work done for taxation | | | |
| <i>No.</i> | <i>Item</i> | <i>Description</i> | <i>Remarks</i> |

| <i>No.</i> | <i>Item</i> | <i>Description</i> | <i>Remarks</i> |
|------------|----------------|--|----------------|
| 11. | Work done | Drawing up bill of costs, perusing documents and vouchers, attending taxation and drawing up Registrar's certificate. | |
| 12. | Amount claimed | <p>\$ p</p> <p>Percentage of input tax for which the 1st Plaintiff is not entitled to credit: 20%.</p> <p>Amount of input tax for which the 1st Plaintiff is not entitled credit : \$ q</p> <p>Percentage of input tax for which the 2nd Plaintiff is not entitled to credit: 100%.</p> <p>Amount of input tax for which the 2nd Plaintiff is not entitled credit : \$ r</p> <p>GST for work done: \$ s</p> | |

Section 3: Disbursements

| <i>No.</i> | <i>Date</i> | <i>Description and amount claimed</i> | <i>Remarks</i> |
|------------|-------------|---|----------------|
| | | <u>Disbursements on which GST is not chargeable</u> | |
| 13. | 15/5/03 | Writ of summons (court fees): \$ xxx | |
| 14. | 3/6/03 | Reply and defence to counterclaim (court fees): \$ yyy | |
| 15. | 3/6/03 | SIC 123/05 (court fees): \$ zzz | |
| | | <u>Disbursements on which GST is chargeable</u> | |
| 16. | xxxx | [State nature of each disbursement and the amount claimed.] | |

| No. | Item | Description | Remarks |
|----------------|------|---|---------|
| 17. | - | <p>Total amount claimed for disbursements on which GST is not chargeable: \$ <i>t</i></p> <p>Total amount claimed for disbursements on which GST is chargeable: \$ <i>u</i></p> <p>Percentage of input tax for which the 1st Plaintiff is not entitled to credit: 20%.</p> <p>Amount of input tax for which the 1st Plaintiff is not entitled credit: \$ <i>v</i></p> <p>Percentage of input tax for which the 2nd Plaintiff is not entitled to credit: 100%.</p> <p>Amount of input tax for which the 2nd Plaintiff is not entitled credit: \$ <i>w</i></p> <p>GST claimed for disbursements on which GST is chargeable: \$ <i>x</i></p> | |
| Summary | | | |
| | | <p>Total claimed for bill:</p> <p><u>Costs for work done other than for taxation:</u></p> <p>Section 1:</p> <p>Work done on or before 1st January 2003: \$ <i>a</i></p> <p>Work done on or after 1 January 2003 and before 1 January 2004: \$ <i>b</i></p> <p>Work done on or after 1 January 2004: \$ <i>c</i></p> <p>GST for work done or before 1 January 2003: \$ <i>j</i></p> <p>GST for work done on or after 1 January 2003 and before 1 January 2004: \$ <i>k</i></p> <p>GST for work done on or after 2004: \$ <i>l</i></p> <p><u>Costs for work done for taxation:</u></p> <p>Section 2: \$ <i>p</i></p> <p>GST on Section 2:</p> <p><u>Disbursements</u></p> <p>Section 3 (Disbursements on which GST is not chargeable): \$ <i>t</i></p> <p>Section 3 (Disbursements on which GST is chargeable): \$ <i>u</i></p> <p>GST on Section 3 (Disbursements on which GST is chargeable): \$ <i>x</i></p> | |

Dated this day of 20 .

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

To: