

## APPENDIX C: SAMPLE BILLS OF COSTS

Para. 94(3)(b)

Sample Bill of Costs for contentious matters – Trials

IN THE GENERAL DIVISION OF THE HIGH COURT OF THE REPUBLIC OF SINGAPORE

Suit 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

### 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 2/3 of plaintiffs' 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	Breach of contract, restraint of trade, breach of confidentiality.	
<b>2.</b>	<b>Pleadings</b>		
2.1	Writ & statement of claim	Writ: 3 pages Statement of claim: 20 pages	
2.2	Defence & counterclaim	Defence: 10 pages Counterclaim: 2 pages	

<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
2.3	Reply & defence to counterclaim	Reply: 5 pages Defence to counterclaim: 2 pages	
2.4	Relief claimed	Plaintiff's claim: • \$ 1 m damages plus interest • Permanent injunction  Defendant's counterclaim: • \$500,000 damages plus interest • Declaration	
2.5	Affidavits deemed or ordered to stand as pleadings	Not applicable	
<b>3. Interlocutory attendances</b>			
3.1	Interlocutory applications – costs fixed by Court	(1) SIC 123/04: plaintiffs' application for further and better particulars on [date]. 3 affidavits filed (300 pages including 35 exhibits. Costs awarded to plaintiffs fixed at \$3000. (2) SIC 234/04: defendant's application for specific discovery. 1 affidavit filed (5 pages including 2 exhibits). No order on application with no order on costs.	(1) 30 F&BPs requested and 25 successful. Hearing before AR for ½ day on [date]  (2) Hearing before AR for ½ day on [date].
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 200 pages including 25 exhibits). Written submissions of 30 pages with 10 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.	(1) Hearing before Justice ABC from 5.30 to 6.30 pm on [date].  (2) Heard together with PTC on [dates].
3.3	Appeals to Judge in chambers	RA 1/05: appeal on defendant's discovery application: appeal dismissed with costs fixed at \$1000 to the plaintiffs.	Special date – ½ day hearing before Justice XYZ on [dates].

<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
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.	
<b>4. Discovery</b>			
4.1	Number of lists of Documents	Plaintiffs: list + 3 supplementary lists Defendant: list + 1 supplementary list All verified by affidavit.	1 of plaintiffs' supplementary lists filed on 1st day of trial.
4.2	Total number of documents Disclosed	Plaintiffs: 3,500 pages Defendant: 200 pages	
<b>5. Trial</b>			
5.1	Opening Statement	Plaintiff: 20 pages Defendant: 18 pages	
5.2	Number of days and date(s) of trial	Number of days fixed: 15 days Number of days of actual hearing: 12 ½ days Dates of trial: 4-8 April 2005, 25-29 April 2005, 3-5 May 2005	Parties negotiated on the 1st day and dispensed with 2 witnesses.
5.3	Part heard	2 week break after 5th day.	
5.4	Affidavits of evidence in chief – text and exhibits	Plaintiffs: 5 affidavits • 250 pages of text; • 65 exhibits running to 2000 pages Defendant: 3 affidavits • 200 pages of text; • no exhibits, affidavits cross-referenced to agreed bundle of documents; 30 documents referred to in the affidavits.	Overlap of 30 exhibits

<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
5.5	Bundle of Documents	Core bundle: 2 volumes 500 pages Agreed bundle: 10 volumes 3000 pages Plaintiffs' bundle: 1 vol 500 pages Defendant's bundle: 1 vol 90 pages	Exhibits P1 to P10 and D1 to D4 introduced during trial; 55 pages.
5.6	Witnesses at trial	Plaintiffs: 5 (3 of fact; 2 experts)  Defendant: 4 (3 of fact; 1 expert)	2 of the plaintiffs' witnesses only spoke Russian. Plaintiffs' experts not cross-examined.  1 of the defendant's witnesses gave oral evidence.
5.7	Closing submissions and authorities cited	Plaintiffs: 60 pages and 12 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	Other post-trial filings/matters	Not applicable.	
<b>6. Complexity of case</b>			
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) ...	
6.3	Complexity	<ul style="list-style-type: none"> <li>• Novel point of law involving... [summary of the points];</li> <li>• Consideration of multiple alternative defences;</li> <li>• Major factual disputes in respect of definition of confidential information</li> </ul>	

<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
6.4	Grounds of decision	30 pages. In particular Judge commented on the complexity of case or novelty of issues at para [highlight relevant paragraphs in the grounds of decision]. 5 authorities cited in the grounds.	
<b>7.</b>	<b>Urgency and importance to client</b>		
7.1	Urgency	Preparation for interlocutory injunction was made over the Chinese New Year.	
7.2	Importance to client	The plaintiffs have invested approximately \$1 m into research and it is critical that confidentiality of its information is maintained.	
<b>8.</b>	<b>Time and labour expended</b>		
8.1	Number of letters/faxes/emails exchanged between the parties	Plaintiffs to defendant: 100 Defendant to plaintiffs: 50 Plaintiffs to Court: 3	
8.2	Number of letters/faxes/emails to client	150	
8.3.	Meetings with opposing counsel	6 meetings comprising in total approximately 15 hours during part heard break between 5th and 6th day of trial	
8.4	Time spent	200 hours	
8.5	Others	Not applicable.	
<b>9.</b>	<b>Counsel and solicitors involved</b>		
9.1	Counsel	Plaintiffs: Mr ABC 15 years Ms DEF 2 years  Defendant: Ms GHI 10 years Mr JKL 5 years	Ms DEF was however an inhouse counsel in an MNC for 5 years prior to practice.

<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
9.2	Certificate of more than 2 counsel	Yes.	
<b>10.</b>	<b>Costs claimed</b>		
10.1	Amount claimed	<p>For Mr ABC –</p> <p>Work done in 2003: \$ <i>a</i></p> <p>Work done in 2004: \$ <i>b</i></p> <p>Work done in 2005: \$ <i>c</i></p> <p>Percentage of input tax for which the 1<sup>st</sup> plaintiff is not entitled to credit: 20%.</p> <p>Amount of input tax for which the 1<sup>st</sup> plaintiff is not entitled credit in respect of –</p> <p>Work done in 2003: \$ <i>d</i></p> <p>Work done in 2004: \$ <i>e</i></p> <p>Work done in 2005: \$ <i>f</i></p> <p>Percentage of input tax for which the 2<sup>nd</sup> plaintiff is not entitled to credit: 100%.</p> <p>Amount of input tax for which the 2<sup>nd</sup> plaintiff is not entitled credit in respect of –</p> <p>Work done in 2003: \$ <i>g</i></p> <p>Work done in 2004: \$ <i>h</i></p> <p>Work done in 2005: \$ <i>l</i></p> <p>GST for work done in 2003: \$ <i>j</i></p> <p>GST for work done in 2004: \$ <i>k</i> GST for work done in 2005: \$ <i>l</i></p> <p>For Ms DEF-</p> <p>Work done in 2003: \$ <i>m</i></p> <p>Work done in 2004: \$ <i>n</i></p> <p>Work done in 2005: \$ <i>o</i></p> <p>[Set out claim for GST as above].</p>	

<b>Section 2: Work done for taxation</b>			
<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><b>\$ p</b> Percentage of input tax for which the 1<sup>st</sup> plaintiff is not entitled to credit: 20%.</p> <p>Amount of input tax for which the 1<sup>st</sup> plaintiff is not entitled credit : \$ q</p> <p>Percentage of input tax for which the 2<sup>nd</sup> plaintiff is not entitled to credit: 100%.</p> <p>Amount of input tax for which the 2<sup>nd</sup> plaintiff is not entitled credit : \$ r</p> <p>GST for work done: \$ s</p>	
<b>Section 3: Disbursements</b>			
<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
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	
16.	xxxx	[Nature of each disbursement and the amount claimed.]	
17.	. -	<p><b>Total amount claimed: \$ t</b></p> <p>Percentage of input tax for which the 1<sup>st</sup> plaintiff is not entitled to credit: 20%.</p> <p>Amount of input tax for which the 1<sup>st</sup> plaintiff is not entitled credit in respect of –</p> <p>Disbursements incurred in 2003: \$ u Disbursements incurred in 2004:\$ v Disbursements incurred in 2005:\$ w</p> <p>Percentage of input tax for which the 2<sup>nd</sup> plaintiff is not entitled to credit: 100%.</p>	

		<p>Amount of input tax for which the 2<sup>nd</sup> plaintiff is not entitled credit in respect of –</p> <p>Disbursements incurred in 2003: \$ <i>x</i> Disbursements incurred in 2004: \$ <i>y</i> Disbursements incurred in 2005: \$ <i>z</i></p> <p>GST for work done in 2003: \$ <i>aa</i> GST for work done in 2004: \$ <i>bb</i> GST for work done in 2005: \$ <i>cc</i></p>	
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