

**FEES AND COSTS IN THE TAX COURT,
AND FEDERAL COURT OF CANADA**

Tax Court fees and costs

Proceedings in the Tax Court are divided into 3 different classes.

- A) Class A includes appeals dealing with amounts of less than \$50,000.
- B) Class B includes appeals dealing with amounts of between \$50,000 to \$150,000.
- C) Class C includes appeals dealing with amounts of over \$150,000

The costs for litigation steps are divided according to the amounts at issue.

The cost to initiate a proceeding is:

- Class A - \$250
- Class B - \$400
- Class C - \$550

Any award of costs is determined following the conclusion of trial. These fees are listed in Tariff B of the Tax Court Rules and are as follows:

TARIFF B

Amounts to be allowed on taxation of party and party costs.

1(1) the following amount may be allowed for services of counsel:

(a) for all services in a proceeding prior to examination for discovery,

- Class A: \$200
- Class B: \$300
- Class C: \$400

(b) for a motion, examination for discovery, status hearing, pre-hearing conference, taxation of costs, taking evidence before hearing, or cross-examination on an affidavit (including preparation) for every day or part day,

- Class A: \$200
- Class B: \$300
- Class C: \$400

(c) for preparation for hearing,

- Class A: \$200
- Class B: \$300
- Class C: \$400

(d) for conduct of the hearing for each day or part thereof,

Class A: \$600
 Class B: \$1,000
 Class C: \$1,500

(e) for all services after judgement,

Class A: \$100
 Class B: \$200
 Class C: \$300

(2) The amounts that may be allowed for disbursements are all disbursements made under Schedule II, Tariff A and all other disbursements essential for the conduct of the proceeding.

Expenses for witnesses are extra.

Federal Court

The relevant portions of the Federal Court fees are as follows.

Tariff A - Court Fees

1(1) A party shall pay the following for:

(a) a statement of claim	
(i) proceeding against the Crown	\$2
(ii) simplified action or appeal that proceeds by way of action	\$50
(iii) any other action	\$150
(b) statement of defence	
(i) in a simplified action	\$50
(ii) in any other action	\$150
(d) notice of application	\$50
(e) notice of appeal	\$50
(f) subpoena	
(i) in a simplified action	\$15
(ii) in any other proceeding	\$30

There are additional fees for motions, copying expenses, trial fees where the hearing lasts more than three days, and witness fees.