

Federal Court



Cour fédérale

Date: 20250414

Docket: T-112-19

Citation: 2025 FC 687

BETWEEN:

GOUBULI GROUP CO., LTD.

Plaintiff

and

QIANG ZHANG

Defendant

REASONS FOR ASSESSMENT

KARINE TURGEON, Assessment Officer

I. Overview

[1] By way of Order rendered on June 18, 2024, the Court granted in part the Defendant's motion for summary dismissal and dismissed the action in the present file with costs to the Defendant in the middle of Column III of Tariff B [Order].

[2] Given that “[c]osts shall be assessed by an assessment officer” pursuant to section 405 of the *Federal Courts Rules*, SOR/98-106 [Rules], the Defendant served and filed a Bill of Costs on October 11, 2024, in accordance with Rule 406, which initiated this assessment of costs.

[3] On October 22, 2024, a Direction was issued by email to the parties regarding the conduct and filing of additional documents for the purpose of this assessment. On November 7, 2024, the Defendant served and filed materials entitled “Supporting Costs Documents” consisting of an affidavit in his name attaching as Exhibit A, an invoice for counsel fees, as Exhibit B, documents supporting fees for lost work, and as Exhibit C, recorded entries summary information. The Plaintiff did not file costs materials in response following issuance of the first Direction. For greater certainty regarding awareness of the assessment of costs process, a further Direction was transmitted on January 20, 2025, extending the deadlines to file a response and a reply for the purpose of this assessment. This second Direction was transmitted to both parties by email, and by registered mail to the Plaintiff’s address in Canada. The Plaintiff did not file a response following this extension of time and therefore, this assessment of costs is ready to proceed.

[4] Before proceeding with this assessment of costs, preliminary issues must be addressed. The first issue concerns the impact of the absence of opposition and the second pertains to the determination of the nature of the claims that can be allowed by an assessment officer to a self-represented individual who was awarded costs by the Court.

II. Preliminary Issues

A. *What is the impact of the absence of opposition on this assessment of costs?*

[5] The jurisprudence indicates that “the assessment officer cannot certify unlawful items, i.e. those outside the authority of the judgment and the Tariff” (*Dahl v Canada*, 2007 FC 192 [*Dahl*] at para 2).

[6] Therefore, if a claim in the Defendant’s Bill of Costs is inconsistent with the Court’s decision awarding costs, the Rules, Tariff B, the jurisprudence and the procedural steps followed in the file, my duty as an Assessment Officer dictates that I intervene to ensure compliance, while ensuring that neither party is favoured. Costs on this matter shall be assessed within those parameters. In addition, each assessable service is discrete and must be assessed as such (*Starlight v Canada*, 2001 FCT 999 at para 7).

[7] As an Assessment Officer, I am not a member of the Court and “cannot go beyond, or contradict, the order that the judge has made” (*Pelletier v Canada (Attorney General)*, 2006 FCA 418 [*Pelletier*] at para 7).

[8] I will examine each claimed amount according to these parameters.

B. *What types of claims can be allowed by an assessment officer to a self-represented individual who was awarded costs by the Court?*

[9] First, following the Order of the Court and in the absence of instructions to the contrary, the Defendant’s Bill of Costs in this case must be assessed as falling within the party-and-party

category (subsection 400(4) and paragraph (6)c) of the Rules). Costs awarded on a party-and-party basis means that the Plaintiff, being the unsuccessful party in this case, is responsible for indemnifying the successful party, the Defendant, up to the limits defined by Tariff B.

[10] Second, section 1 of Tariff B establishes two types of costs that can be allowed, being assessable services and disbursements. Therefore, a claim made by a self-represented litigant cannot be allowed by an assessment officer unless it qualifies as assessable service or disbursement.

[11] Assessable services and disbursements are normally mutually exclusive. “The latter are often characterized as out-of-pocket expenses. However, they do not, under any circumstances, embrace the amount of former by which the client is out-of-pocket or liable to his lawyer” (*Canada v Dewar*, [1985] FCJ No 538 [*Dewar*] at para 11). Assessable services are generally not allowed for self-represented litigants unless directed by the Court. However, jurisprudence has established that self-represented litigants may claim disbursements that are reasonable, necessary, and justified for the litigation process (*Desloges v Canada (Attorney General)*, 2001 FCT 1142 [*Desloges*] at para 6).

[12] In *Stubicar v Canada*, 2015 FC 722 at paragraphs 8 and 9, the Federal Court stated that “Tariff B does not contemplate the awarding of counsel fees to lay litigants. The service cannot be rendered by a litigant to himself. On occasion, the Court has made a special award.” In *Air Canada v Thibodeau*, 2007 FCA No 115 at paragraphs 23 and 24, the Federal Court of Appeal

held the following concerning situations where a judge may deem it appropriate to depart from the principle that self-represented individuals are not entitled to assessable services:

[23] In addition, the respondent is not a lawyer and cannot receive legal fees, including those specified in the Tariff.

[24] However, given the three-fold objective of costs, i.e. providing compensation, promoting settlement and deterring abusive behaviour, case law has acknowledged that it is appropriate to award some form of compensation to self-represented parties, particularly when that party is required to be present at a hearing and foregoes income because of that: see *Sherman v. Minister of National Revenue*, [2003] 4 FCA 865. However, the compensation awarded may at best be equal to what the party could have obtained under the Tariff if it had been represented by a lawyer [...].

[13] I adhere to the view expressed by the Assessment Officer in *Stubicar v Canada*, 2015 FCA 113 at paragraphs 10:

[10] In other words, as Assessment Officers are not members of the Court, my jurisdiction is limited as I am not permitted to vary an award of the Court. Therefore, in situations when the Court exercises its jurisdiction and awards assessable services to a self-represented litigant, an Assessment Officer may allow claims for services [...].

[14] In the current case, the Court was aware that the Defendant was a self-represented individual. The reference to “the middle of Column III of Tariff B”, which is a column included in a table pertaining to assessable services, makes it clear that the Court awarded costs inclusive of assessable services (*Warman v Fournier*, 2012 FC 1158 at para 5, unreported reasons for assessment of costs rendered on October 1, 2012, in File T-784-11). The Court could have awarded costs limited to disbursements by simply allowing them without a reference to the table regarding assessable services but did not do so. Instead, the Court expressly modified the

principle that lay litigants are normally not entitled to claim fees for assessable services.

Therefore, I find that I have the authority to consider allowing claims for assessable services to the Defendant in this case, for a number of units corresponding to the middle of Column III of the Table to Tariff B, as fixed by the Court.

[15] Before turning to the assessable services claimed by the Defendant in the Bill of Costs, the lawyer fees invoice and the documents in support of fees for lost work filed by the Defendant as exhibits to his affidavit must be examined. No claims were made in the Bill of Costs for these two fees, and no amended Bill of Costs that would have included them was submitted. Thus, these amounts were not properly claimed (subsections 1(2) and (3) of Tariff B). Although considerable flexibility was offered regarding the exclusion of these amounts from the Bill of Costs, claims properly included for these amounts could not be allowed either, as they are neither assessable services nor disbursements, as will be explained below.

(1) Invoice from Martin, Camirand, Pelletier, lawyers

[16] The Defendant submitted an invoice from Martin, Camirand, Pelletier, lawyers for consideration as evidence. This law firm did not represent the Defendant in the present case and did not appear on the record as the Defendant's representative. The fees listed in this invoice do not qualify as assessable services or disbursements that I have jurisdiction to allow, either in full or in part, in light of the Order of the Court.

[17] In *Entreprises AB Rimouski Inc v Canada*, [2000] FCJ No 501 [*Entreprise AB Rimouski Inc*] at paragraph 5, the Federal Court of Appeal made the following determination regarding a

law firm invoice for legal fees submitted by a self-represented individual, where the law firm had not appeared in the case, as is the situation in the present matter:

[5] According to the file, the claim for legal fees represents amounts paid to a lawyer who was advising Mr. Banville “behind the scenes” regarding his appearance before our Court. As Rouleau J. stated, a person who represents himself cannot, in principle, be awarded costs for legal fees. In fact, legal fees can only be reimbursed if awarded on a “solicitor-and-client” basis in accordance with subparagraph 400(6)(c) of the Federal Court Rules, 1998.

[18] In the case at bar, the Court did not award costs on a solicitor-and-client basis, nor did it make specific determination regarding this invoice from Martin, Camirand, Pelletier, lawyers. Therefore, this invoice does not qualify as assessable services that I could allow, nor can it qualify as a disbursement that I have jurisdiction to allow following the jurisprudence found below, absent different instructions from the Court.

[19] In *Marshall v Canada*, 2006 FC 1017 at paragraph 3, the Assessment Officer commented that “[...] [d]isbursements are payments to non-lawyers for a service or work necessary to advance the litigation.” In *Desloges* (above), disbursements are defined as “a payment by either side in litigation to a disinterested third person for a service, not falling within the professional expertise of a solicitor [...]”.

[20] In sum, since the Court did not expressly award costs for this invoice, I do not have jurisdiction to allow costs related to it. The Defendant could have sought directions from the Court under Rule 403 regarding the award and allocation of costs for this invoice but did not do so. Moreover, some amounts appearing in this invoice are also claimed as assessable services by

the Defendant in the Bill of Costs, although double indemnification is not permitted. I am also of the view that no amount appearing in this invoice can be extracted and assimilated as a disbursement to which the Defendant could be entitled in this assessment.

(2) Fees for lost work (or loss of income)

[21] The jurisprudence holds that a loss of income presented by a self-represented litigant cannot normally be allowed as an assessable service under Tariff B, nor as a disbursement within the meaning of this term under subsection 1(3) of Tariff B. The exception to this principle arises when the Court awards costs to compensate for opportunity costs incurred by foregoing remunerative activity (see *Sherman v Canada (Minister of National Revenue - MNR)* (CA) [2003] 4 FC 865 at para 52). No such opportunity costs were awarded by the Court in the present case.

[22] First, regarding the qualification of a loss of income under assessable services, in *Turner v Canada*, 2003 FCA 173 at paragraphs 5 and 7, the Court stated that:

[5] However, Tariff B only provides for the partial recovery of legal fees and the usual disbursements, but not the value of the time spent on litigation by parties, whether or not they are self-represented.

[7] This is not to say that, in the exercise of the plenary discretion over costs granted by Rule 400(1), the Court may not make an award that provides a litigant with some compensation for items that fall neither within disbursements as normally understood, nor counsel fees [...].

[23] As per explained by the Assessment Officer in *Dewar* (above) at paragraph 13, in the absence of different instructions, a lay litigant “may not tax fees calculated to be an equivalency,

in terms of his time or out-of-pocket loss, to solicitor[s'] fees or otherwise.” In the present case, the Court granted costs fixed and limited to the middle of Column III of the Table to Tariff B for each assessable service claimed. As an Assessment Officer, I cannot allow for an amount that would go beyond the Order of the Court, to compensate for the difference between the limits of the middle of Column III and the Defendant’s loss of income he submitted in evidence.

[24] Second, in *Entreprise AB Rimouski Inc* (above) at paragraph 4, the Court concluded that a self-represented individual could not be awarded costs for loss of income as a disbursement:

[4] According to the *fie*, the claim for loss of income is an estimate of the earnings Mr. Banville could have generated during the period of time he represented himself in these proceedings. Clearly, reimbursement of this amount cannot be ordered, as it is not a “disbursement” within the meaning of the Federal Court Rules, 1998.

[25] In addition, according to the definition of a disbursement found in *Desloges* (above), a loss of income cannot qualify as a disbursement.

[26] Given my conclusion that the invoice for lawyer fees and the fees for loss of income (lost of work) submitted in evidence were not lawfully claimed, no allowance can be made with respect to them. The claims for assessable services made by the Defendant in the Bill of Costs will be examined next. No disbursements were claimed in the Bill of Costs.

III. Assessable Services

[27] The Defendant claims a total of 189.5 units for assessable services in his Bill of Costs, totaling \$32,215.

[28] From the outset, the presentation of the assessable services claimed needs to be addressed.

[29] First, on the one hand, all the claims were made under Item 5, except for the one made under Item 26. Item 5 is entitled “preparation and filing of a contested motion, including materials and responses thereto,” although none of the claims fall under this category as it will be explained in further detail below. On the other hand, all claims were also made under the subheading “A. Originating Documents and Other Pleadings,” while Items 5 and 26 do not fall under this subheading.

[30] In *Mitchell v Canada*, 2003 FCA 386 [*Mitchell*] at paragraph 12, the Assessment Officer stated that the “[...] best way to administer the scheme of costs in litigation is to choose positive applications of its provisions as opposed to narrower and negative ones [...], application of discretion should be part of a reasoned process to achieve a result on assessment which is equitable for both sides.”

[31] Utilizing the *Mitchell* decision as a guideline, I have determined that where a claim was inaccurately made under Item 5 or subheading “A. Originating Documents and Other Pleadings” but could be lawfully considered for assessment under another item of the Table to Tariff B, I will consider this substitution as an acceptable alternative for assessing the item claimed under Item 5 or subheading A. Second, for the most part, the units claimed do not correspond to the middle of Column III, which fails to comply with the Order of the Court. As per the decision *Pelletier* (above), I do not have jurisdiction to contradict an award of costs made by the Court.

For this reason, I will intervene to correct the number of units claimed, either lowering or increasing it, to ensure the proper number of units is allowed where warranted.

[32] Finally, some factors that an assessment officer may take into account following subsection 400(3) and section 409 of the Rules will be considered in my analysis found below.

A. *Item 2 – Preparation and filing of all defences, replies, counterclaims or respondents’ records and materials*

[33] The Defendant claims 9 units under Item 5 for a defence (Bill of Costs at p 9). The court record confirms this filing, although the claim should have been made under Item 2. Utilizing the *Mitchell* decision, as will be explained below, I have determined that assessing this claim under Item 2 is a reasonable and acceptable alternative.

[34] Subsection 2(2) of Tariff B prohibits the allocation of a fraction of a unit. The range of units under Column III for Item 2 is 4 to 7, with the midpoint following the Order needing to be established as either 5 or 6. In such a situation, the number of units allocated to a particular service may be rounded up or down to a whole number (*Miller Thomson LLP v Hilton Worldwide Holding LLP*, 2020 FCA 134 at para 162). In the absence of opposition, and given the decision *Dahl* (above) at paragraph 2, which states that an assessment officer should not “[step] away from a position of neutrality to act as the litigant’s advocate in challenging given items in a bill of costs,” I find it appropriate to round up the number of units (*Maggie Carrasqueiras v Sunwing Airlines Inc.*, 2023 FC 1312 at paragraph 5, unpublished reasons for assessment of costs rendered in File T-1314-21 on October 3, 2023). As a result, 6 units are allowed.

B. Item 3 – Amendment of documents, where the amendment is necessitated by a new or amended originating document, pleading, notice or affidavit of another party

[35] The Defendant claims 5 units under Item 5 for an amended statement of defence, and this filing is confirmed by the court record (Bill of Costs at p 7).

[36] A claim for an amendment to a defence is to be made under Item 3, and not under Item 5. The Court file reflects that the amendment to the defence was necessitated by an amendment brought to the statement of claims. Utilizing the *Mitchell* decision, assessing this claim under Item 3 is found to be a reasonable and acceptable alternative.

[37] Costs having been granted in the middle of Column III, and the range of units for Item 3 in this column being 2 to 6, 4 units are allowed. No additional allowance will be made for the written consent obtained from the Plaintiff to amend the defence since obtaining this consent is considered work that had to be performed to amend this pleading (Bill of Costs at p 7).

C. Item 4 – Preparation and filing of an uncontested motion, including all materials

[38] First, the Defendant claims a total of 7 units under Item 5 for an uncontested motion record filed by the Plaintiff on December 15, 2023, asking to be removed as solicitor of record (Bill of Costs at p 16).

[39] Second, the Defendant claims a total of 20 units under Item 5 for an uncontested motion record for summary dismissal he filed on May 21, 2024 (Bill of Costs at pp 21 and 22).

[40] The claims for these two motions were incorrectly made under Item 5, relating to contested motions, and should have been made under Item 4, relating to uncontested motions.

[41] In any event, regarding the motion moved by the Plaintiff, no allowance can be made to the Defendant since the Court did not award costs on this motion. The jurisprudence is consistent in indicating that an assessment officer does not have the authority to allow claims regarding a motion in the absence of a court decision awarding costs on the motion (*Tursunbayev v Canada (Public Safety and Emergency Preparedness)*, 2019 FC 457 at para 39; *Canada (Minister of Human Resources Development) v Uzoni*, [2006] FCJ No 1619 at para 4). Moreover, the Defendant did not file a response to this motion, and thus, cannot claim units for work he did not perform.

[42] I also conclude that the Defendant was not awarded costs on the motion for summary dismissal he filed. In the Order, the Court granted costs to the Defendant regarding “[t]he proceedings in Court file T-112-19,” after having granted the Defendant’s motion for summary dismissal in part without making a reference to costs being awarded for this motion.

[43] The 27 units claimed will therefore not be allowed.

D. Item 10 – Preparation for conference, including memorandum

[44] The Defendant claims a total of 8 units under Item 5 for the letters of June 29 and September 1, 2023 (one unit for each), and for the ones of February 29 and March 25, 2024

(3 units for each), filed by either the Defendant or the Plaintiff in relation with preparation for case management conferences or a mediation (Bill of Costs at pp 9, 12, 19, and 20).

[45] These claims were incorrectly made under Item 5, although the court record confirms these filings. Utilizing the *Mitchell* decision, assessing these claims under Item 10 is found to be a reasonable and acceptable alternative when preparation for a conference in relation with these letters is supported by the file.

[46] The jurisprudence indicates that Item 10 permits a separate claim for each conference (*Truehope Nutritional Support Limited v Canada (Attorney General)*, 2013 FC 1153 [*Truehope*], at para 60; *Mud Engineering Inc v Secure Energy (Drilling Services) Inc*, 2023 FC 770 at para 22).

[47] The Court also recognized that “even scheduling matters typically require some preparation, and a claim may be made under Item 10 of Tariff B for preparation even in respect of more routine case conferences” (*Guest Tek Interactive Entertainment Ltd v Nomadix, Inc*, 2021 FC 848 at para 42). As per held in *Truehope* (above) at paragraph 62, the fact that the Court found it necessary to hold the case conference is ample indication that some meaningful preparation would have been required.

[48] In addition, the jurisprudence supports that the Defendant is “entitled to prepare for each conference, regardless of the duration of the conference” (*E. Mishan & Sons, Inc and Blue Gentian, LLC and Supertek Canada Inc, International Edge, Inc. and Telebrands Corp* at

para 17, unreported reasons for assessment of costs rendered on April 22, 2015, in File T-1112-13).

[49] The court file confirms that the three case management conferences took place. The three claims made for the letters of September 1, 2023, February 29 and March 25, 2024, relating to the preparation for these case management conferences are therefore allowed under Item 10. The mediation also required preparation, although it was cancelled, according to the file. In keeping with the decision *Dahl*, I will not allow the claim made for the letter of June 29, 2023, for preparation of a mediation that did not take place given the absence of submissions supporting such allowance in the present case.

[50] As previously explained, I find it appropriate to round up the number of units in cases where the middle of Column III equals a fraction of a unit, as in Item 10. Given that the range of units for Item 10 under this column is 3 to 6, 5 units are allowed for each of the three claims, for a total of 15 units.

E. Item 11– Attendance at conference, per hour

[51] The Defendant claims a total of 3 units for three case management conferences held on July 17 and September 7, 2023, and on April 12, 2024 (Bill of Costs at pp 10, 13 and 20). One unit is claimed per conference. These claims were incorrectly made under Item 5.

[52] Utilizing the *Mitchell* decision, assessing these claims under Item 11 is a reasonable and acceptable alternative.

[53] As for the determination of the number of units to be allowed, the midpoint of Column III for Item 11 being 2 units, 2 units per hour are warranted. As a result, with the conferences having lasted 20 minutes, 12 minutes and 7 minutes, 0.67 units (calculated as 20 minutes/60 minutes x 2 units), 0.4 units (calculated as 12 minutes/60 minutes x 2 units) and 0.23 units (calculated as 7 minutes/60 minutes x 2 units) are allowed, for a total of 1.3 units.

F. Remaining claims made for other letters, a consent to electronic service, acknowledgments of receipt, affidavits or certificates of service, and other docket entries pertaining to Registry operations and Directions, or interim Orders, issued by the Court

[54] The Defendant claims a total of 111 units under Item 5 for other letters unrelated to case conferences, for a consent to electronic service signed by the parties, acknowledgments of receipt, affidavits and certificates of service, and other docket entries pertaining to Registry operations and Directions, or interim Orders, issued by the Court.

[55] Concerning the other letters unrelated to case conferences, 12 claims, for a total of 16 units, are made for 12 letters the Defendant had to prepare, review, or concur with:

- a letter from the Plaintiff dated March 12, 2025, which required consultation with the Defendant (Bill of Costs at p 1);
- a letter from the Plaintiff dated February 3, 2021, which required consultation with the Defendant (Bill of Costs at p 2);
- a letter from the Plaintiff dated February 25, 2021, and a letter from the Plaintiff dated June 28, 2021, attaching a draft order, which required consultation with the Defendant (Bill of Costs at p 3);

- a letter from the Plaintiff dated February 2, 2022, attaching a draft direction, which required consultation with the Defendant (Bill of Costs at p 5);
- a letter from the Plaintiff dated October 28, 2022, which required consultation with the Defendant (Bill of Costs at p 6);
- two letters from the Plaintiff dated February 15 and May 15, 2023, which required consultation with the Defendant (Bill of Costs at p 8);
- a letter from the Plaintiff dated July 13, 2023, which required consultation with the Defendant (Bill of Costs at p 10);
- a letter from the Plaintiff dated August 21, 2023, which required consultation with the Defendant (Bill of Costs at p 11);
- a letter from the Defendant dated November 21, 2023 (Bill of Costs at p 14);
- a letter from the Plaintiff dated November 22, 2023, advising that they can no longer act for the Plaintiff (Bill of Costs at p 15).

[56] The claims associated with these letters cannot be allowed under Item 5, as these letters are not related to a contested motion on which costs were awarded. Nor can they fall under Item 10, since these letters were not significantly related to the Defendant's preparation for a conference. As for Item 14, it cannot be considered for allowing units for these letters, as the file did not reach a state of readiness for trial. Although, utilizing the *Mitchell* decision and for the following reasons, I will allow the claims made for these 12 letters, globally, under Item 27 entitled "Such other services as may be allowed by the assessment officer."

[57] First, the record discloses the purpose and relevance of allowing these claims under Item 27, as preparing, reviewing, or consenting to these letters required work (*Strachan v Canada (Attorney General)*, [2008] FCJ No 1565 [*Strachan*] at para 4). Second, the amount of work associated with these letters is also a factor I have considered (paragraph 400(3)(g) and section 409 of the Rules). Finally, in *Carlile v Canada (Minister of National Revenue - MNR)*, [1997] FCJ No 885 at paragraph 26, the Assessment Officer stated that “[...] the Taxing Officer has not properly discharged a quasi-judicial function by taxing at zero dollars as the only alternative to the full amount.”

[58] In light of the Order, 1 to 3 units being available under Item 27, a total of two units is allowed once for the 12 letters. It is to be noted that the claims made on page 17 of the Bill of Costs for other letters prepared by the Defendant on January 15 and 26, 2024, will not be allowed under any item since the Court directed on November 23, 2023, that the Defendant was not required to take any further steps on the matter at the time.

[59] For the reasons detailed below, no claims will be allowed for the consent to electronic service (Bill of Costs at p 7), the acknowledgments of receipt (Bill of Costs at pp 2, 3, 4, 6, 7, 8, 9, 11, 12, 13, 14, 16, 18, 19, 20, 21, 22), the affidavits or certificates of service (Bill of Costs at pp 17, 19, 22), and the docket entries pertaining to Registry operations, and Directions or interim Orders issued by the Court (Bill of Costs at pp 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22).

[60] Firstly, the claims made under Item 5 for a consent to electronic service, for acknowledgments of receipt of documents issued by the Court, and for proofs of service filed by either party, are not assessable services on their own for which units can be allowed. The file does not disclose purpose and relevance for a claim under Item 27 for these documents (see *Strachan* above). I have determined that intervening and utilizing Item 27, rather than Item 5, is not an acceptable alternative for allowing units for these documents, given the absence of representations justifying such an allowance of units in the circumstances of this file (*Dahl* (above) at para 2).

[61] As for the claims concerning recorded entries made by the Registry with respect to communications between the Registry and the Court, as well as documents issued by the Court, no units will be allowed, since the Defendant did not perform assessable services prescribed in Tariff B in association with these claims.

G. Item 26 – Assessment of costs

[62] The Defendant claims 25 units under Item 26 for work completed for this assessment of costs, while the range of units available for Item 26 under Column III is 2 to 6.

[63] Subsection 408(3) of the Rules provides that “[a]n assessment officer may assess and allow, or refuse to allow, the costs of an assessment [...]”. The Defendant prepared his costs case, and I conclude that units are to be allowed within the limits of the Order. Given that the Court awarded costs in the middle of Column III, 4 units are warranted under Item 26.

H. Taxes

[64] The Defendant claims GST and QST amounts on assessable services.

[65] From the 189.5 units claimed for assessable services by the Defendant, a total of 32.3 units were allowed, above, under Item 2, 3, 10, 11, 26 and 27.

[66] Paragraph 1(3)(b) of Tariff B provides that “[a] bill of costs “shall include disbursements, including any service, sales, use or consumption taxes paid or payable on counsel fees or disbursements allowed under this Tariff.”

[67] Given that the Defendant did not pay taxes on any of the amounts allowed for assessable services under Items 2, 3, 10, 11, 26 and 27, as he was representing himself, no taxes associated with these assessable services were incurred. Therefore, no amount can be allowed for taxes.

[68] In conclusion, 32.3 units are allowed for assessable services, for a total amount of \$5,491.

IV. Conclusion

[69] For the above reasons, the Defendant’s Bill of Costs is assessed and allowed at \$5,491 payable by the Plaintiff to the Defendant. A Certificate of Assessment will be issued.

“Karine Turgeon”
Assessment Officer

FEDERAL COURT
SOLICITORS OF RECORD

DOCKET: T-112-19

STYLE OF CAUSE: GOUBULI GROUP CO., LTD and QIANG
ZHANG

**MATTER CONSIDERED AT OTTAWA, ONTARIO WITHOUT PERSONAL
APPEARANCE OF THE PARTIES**

REASONS FOR ASSESSMENT KARINE TURGEON, Assessment Officer
BY:

DATED: APRIL 14, 2025

WRITTEN MATERIALS BY:

N/A

FOR THE PLAINTIFF

Qiang Zhang

FOR THE DEFENDANT
(ON HIS OWN BEHALF)