

**E3: Sample Bill of Costs for Non-Contentious Matters**

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

**Bill of Costs No. of 20**

**GST Reg. No. : 12345**

**In the matter of X Act**

**And**

**In the matter of ABC Pte Ltd**

**BILL OF COSTS (for non-contentious business)**

Applicant:	Solicitors for ABC Pte Ltd
Nature of bill:	Solicitor and client
Basis of assessment:	Indemnity basis
Basis for assessment:	Rule 165 of the Companies (Winding Up) Rules 1969 / Rule 147 of the Insolvency, Restructuring and Dissolution (Corporate Insolvency and Restructuring) Rules 2020

<b>Section 1: Work done except for assessment of costs</b>			
<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
<b>1.</b>	<b>The work done</b>		
1.1	Nature of work	Liquidation, trust, corporate.	
1.2	Scope of engagement (including relevant Court orders if any)	Engaged to advise client in the liquidation of Company ABC, in particular: (a) advising client on whether to commence action in 2 suits; (b) advising on the sale of company's assets; and (c) drafting the sale and purchase agreements.	
1.3	Period of work	1 Jun 2020 – 31 May 2021	
<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
<b>2.</b>	<b>Complexity of matter</b>		

2.1	Legal issues	(1) Scope of fiduciary duty owed to a company by a director. (2) Interpretation of s _____ Companies Act 1967	
2.2	Factual issues	(1) Whether Company X has breached the contract dated _____ with Company ABC; (2) Whether the director has breached his duties to Company ABC.	
2.3	Complexity	Novel point of law involving... [summary of the points].  Consideration of various alternative proposals.  Major factual issues in respect of...	
2.4	Amount involved	Claim against Company X for breach of contract in the region of USD 1 m.  Claim against the director in the region of \$500,000.	
<b>3.</b>	<b>Skill, specialised knowledge and responsibility required of, time and labour expended by, solicitor</b>		
3.1	Number of letters/faxes/emails exchanged with others	On behalf of client to (class of relevant parties): 10  (Class of relevant parties) to client: 50	
3.2	Number of letters/faxes/emails to client	150	
<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>

3.3	Meetings with client	6 meetings comprising in total approximately 15 hours.	
3.4	Meetings with other parties (by class)	3 meetings comprising in total approximately 5 hours with creditors. 4 meetings comprising in total approximately 8 hours with potential purchasers of assets.	
3.5	Documents (including legal opinions)	Documents perused: more than 2000 pages.  Documents prepared: 5 legal opinions rendered. (Total: 80 pages and 20 cases cited).	
3.6	Time spent	150 hours	
<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
3.7	Other relevant work	Not applicable	
<b>4.</b>	<b>Number of solicitors involved</b>		
4.1	Counsel and solicitor	Mr ABC, 15 years Ms DEF, 2 years	Ms DEF was however an in-house counsel in an MNC for 5 years prior to practice.
<b>5.</b>	<b>Urgency and importance to client</b>		
5.1	Urgency	The advice on potential claim against director was urgent as the alleged wrongdoing was ongoing.	
5.2	Importance to client	The advice on potential claim against Company X was important to client due to the claim amount (about USD 1 m).	
<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>

<b>6.</b>	<b>Proportionality</b>		
6.1	Amount claimed	\$ ____ [Please refer to the sample used for trials and modify as appropriate.]	

<b>Section 2: Work done for and in the assessment of costs</b>			
<i>No.</i>	<i>Item</i>	<i>Description</i>	<i>Remarks</i>
7.	Work done	Drawing up bill of costs, perusing documents and vouchers, attending the hearing on assessment of costs and drawing up Registrar's certificate.	
8.	Amount claimed	\$ ____ [Please refer to the sample used for trials and modify as appropriate.]	

<b>Section 3: Disbursements</b>			
<i>No.</i>	<i>Date</i>	<i>Description and amount claimed</i>	<i>Remarks</i>
9.	15/6/20	Land title search (fees): \$ xx	
10.	xxxx	[Nature of each disbursement and the amount claimed.]	
11.	-	<b>Total amount claimed: \$</b> ____ [Please refer to the sample used for trials and modify as appropriate.]	