

# NOTICE

## COURT OF APPEAL

### RE: GST AND PST

When costs are awarded in a decision of the Court of Appeal, GST and PST will be added to the tariff amount, in conformity to the general practice followed by the Court of Queen's Bench. Applicable taxes will also be added to taxable disbursements, except those disbursements on which no taxes are payable, such as court filing fees.

It will be the responsibility of counsel for the party entitled to costs to make the added claim for applicable taxes. If a consented bill of costs is presented without including applicable taxes, it will be accepted by the Registrar without amendment. There can be no duplication of the applicable taxes.\*

This practice direction has no application where the Court of Appeal makes a lump sum order of costs as an alternative to an award of costs in accordance with the Court of Appeal tariff, in which case applicable taxes will be added to taxable disbursements only in the event that the order as to costs includes disbursements over and above the lump sum award. It will be the responsibility of counsel to clarify whether taxable disbursements are additional to a lump sum award.

\* Examples have been provided to Court of Appeal staff

#### ISSUED BY:

*Originally signed by*

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**P. Laurin – Registrar  
Court of Appeal  
(Manitoba)**

**DATE: June 1, 2006**