1. This judgment DOES NOT need redaction.
2. Redaction HAS NOT been done.

District Judge Chiah Kok Khun
22 December 2025

IN THE STATE COURTS OF THE REPUBLIC OF SINGAPORE

[2025] SGDC 324

District Court Bill of Costs No 12 of 2025 (District Court Summons No 1749/2025)

Between

ARBITERS INC LAW CORPORATION

… *Applicant*

And

DE BEAUTE (SSC) PTE LTD

… *Respondent*

JUDGMENT

[Civil Procedure — Solicitor and client costs — Taxation — Review of taxation]
[Legal Profession — Bill of costs]

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Arbiters Inc Law Corporation
v
De Beaute (SSC) Pte Ltd

[2025] SGDC 324

District Court Bill of Costs No 12 of 2025 (District Court Summons No 1749/2025)
District Judge Chiah Kok Khun
15 December 2025

22 December 2025 Judgment reserved.

District Judge Chiah Kok Khun:

Introduction

1 This is a taxation review application. The applicant applied for a review of the taxation by the learned DR ("DR") of section 1 costs and section 2 costs of the solicitor and client District Court Bill of Costs No 12 of 2025 ("BCS 12") filed in respect of eight invoices.

2 BCS 12 concerns work done by the applicant's law firm for the underlying suit, District Court Suit No 2892 of 2020 ("DC 2892") during the period of 23 February 2023 to 27 September 2023 ("Invoiced Period"). The applicant represented the respondent, a former client that operates a spa and wellness business, in DC 2892, and rendered the eight invoices in question to the respondent for the work done. DC 2892 is a claim by the respondent against

an ex-employee for breaches of employment. BCS 12 was filed pursuant to the trial judge's decision on 22 October 2024 to tax the invoices. The applicant appealed against the decision to tax the invoices, but it was upheld by the Honourable Justice Dedar Singh Gill ("Gill J") on 26 March 2025.

3 On 25 August 2025, the DR taxed sections 1 and 2 of BCS 12 as follows:

(a) Section 1 costs (professional fees) – reduced from $115,095.60 (subsequently revised to $108,225) to $46,000.

(b) Section 2 costs (work done for assessment of costs) – no order. The DR found that the applicant should be disallowed section 2 costs, but allowed fees that need to be paid to extract the Registrar's Certificate to be claimed by the applicant (*ie*, allocator fees and filing fees for the Registrar's Certificate).

4 The taxation review application was argued before me. For the reasons set out below, I am dismissing the application; and also further reducing section 1 costs.

Analysis and findings

The legal principles in respect of assessment of costs

5 I note at the outset that it is undisputable that taxation reviews are heard *de novo* and are unfettered by the discretion exercised by the registrar. I am therefore not constrained by the discretion exercised by the DR in determining the quantum of any item in the bill under review. I am entitled to exercise the powers and discretion vested in me by the rules and make a completely fresh decision, including substituting my own discretion for that of the registrar and

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awarding a different figure altogether in place of that awarded by the registrar. See *Lau Liat Meng & Co v Lum Kai Keng* [2002] SGHC at [10].

6 As regards the approach to adopt in assessing (or taxing) costs, in the oft-quoted passage in *Lin Jian Wei and another v Lim Eng Hock Peter* [2011] SGCA 2910 ("*Lin Jian Wei*") at [78], the Court of Appeal held as follows:

> 78 The approach that should be adopted in taxation is that the Court should first assess the relative complexity of the matter, the work supposedly done against what was reasonably required in the prevailing circumstances, the reasonableness and proportionality of the amounts claimed on an item by item basis and thereafter, assess the proportionality of the resulting aggregate costs. In this exercise, all the Appendix 1 considerations are relevant. In the general scheme of things, no single consideration ordinarily ought to take precedence. In every matter, this calls for careful judgment by reference to existing precedents and guidelines. A taxing officer should consider the complexity of the issues of fact and law which arose in the matter against the backdrop of the statements as to the amount of time spent by the solicitors and also the seniority of the counsel involved in order to determine whether the costs claimed for the amount of time spent is reasonable and proportionate. For instance, in a scenario involving a taxation of party and party costs where a senior counsel is engaged for a straightforward matter that a competent senior associate could have handled with ease, the taxing officer in exercising his discretion should bear in mind the principle of proportionality in that the conduct of the litigation should be in a manner which bears some correlation to the amount or nature of the claim and award costs accordingly without undue deference to the costs claimed at a senior counsel rate.

7 The thrust of *Lin Jian Wei* is the application of the proportionality principle to assessment of costs. The Court of Appeal held that the conduct of litigation should be in a manner which bears some correlation to the amount or nature of the claim and costs are to be awarded accordingly. The taxing officer is to assess the relative complexity of the matter, and the work that was reasonably required in the prevailing circumstances.

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8 As for the considerations under Appendix 1, Order 59 of the Rules of Court 2014 ("ROC 2014") referred to in *Lin Jian Wei,* they are as follows:

(a) The complexity of the item or of the cause or matter in which it arises and the difficulty or novelty of the questions involved.

(b) The skill, specialised knowledge and responsibility required of, and the time and labour expended by, the solicitor.

(c) The number and importance of the documents (however brief) prepared or perused.

(d) The place and circumstances in which the business involved is transacted.

(e) The urgency and importance of the cause or matter to the client.

(f) Where money or property is involved, its amount or value.

9 As seen above, the Court of Appeal held that all of the Appendix 1 considerations are relevant in assessing costs. In the general scheme of things, no single consideration ordinarily ought to take precedence.

10 As regards the approach in the assessment of solicitor and client costs, it is trite that costs are presumed to be reasonable if a client approved the incurring of the costs. However, it should be noted that this is not immutable. As pointed out by the respondent, the presumption of reasonableness can be rebutted by an express finding that such costs were excessive and unreasonable: *Selvam LLC v AMLA Pte Ltd and another appeal* [2025] SGHC 22014 at [38]; *Gabriel Law Corp v H&C S Holdings Pte Ltd* [2021] 3 SLR 129813 ("*Gabriel Law Corp*") at [19], [20] and [30].

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The quantum of party-and-party costs awarded points to a reduction of section 1 costs

11 It is not disputed that the invoices which constituted the section 1 costs were for the period post discovery until the exchange of the affidavits of evidence-in-chief ("AEICs") *ie*, before the start of trial. In short, they were for the AEIC stage of the proceedings. The primary work done by the applicant during the Invoiced Period was:

(a) The drafting and finalisation of nine factual AEICs filed on behalf of the respondent, and reviewing the Defendant's AEIC and Supplementary AEIC.

(b) The appearances at three pre-trial conferences ("PTCs") on 15 June 2023, 21 July 2023, and 18 August 2023.

(c) Reviewing and attending the hearing of DC/SUM 2137/2023 and DC/SUM 2138/2023 (applications for amendment and an extension of time) ("Applications") on 13 September 2023, where the respondent was awarded $3,000 (all in) for party-and-party costs.

12 I note first an important development since the DR's decision on 25 August 2025 which has a significant impact on the question of the quantum of solicitor and client costs claimed by the applicant under this application. The trial judge had on 30 October 2025 rendered a costs award in DC 2892 ("Costs Award") after the delivery of his judgment in *De Beaute (SSC) Pte Ltd v Tan Mong Ngoh* [2025] SGDC 268. The trial judge has fixed the party-and-party costs of the pre-trial work in DC 2892 (including pleadings, discovery, PTCs and the exchange of AEICs) at $28,000.[1]

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[1] Para 8(a) of Costs Award.

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13 The respondent points out that in the light of the party-and party costs fixed by the trial judge for pre-trial work, and assuming that the work done for the AEIC stage is about half of the work done for the pre-trial stage, the costs for the AEIC stage would amount to approximately $14,000 in party-and-party costs under the Costs Award.

14 The Costs Award handed down by the trial judge is a significant development for two reasons. First, the trial judge would have had the best sense of the complexity of the underlying suit in arriving at the Costs Award. As the trial judge, he was in a unique position to be able to determine the amount of work that was necessary for parties and their counsel to reasonably undertake in litigating the underlying suit. In deciding the Costs Award, the trial judge was also best placed to apply the considerations under Appendix 1 discussed above, to determine what would be the justifiable costs for work that needed to be done. The second significance of the Costs Award is that when the DR taxed BCS 12 on 25 August 2025, he did not have the benefit of the trial judge's Costs Award to guide him in determining the solicitor and client costs. On the other hand, I have now the Costs Award from which I have to take reference. I will return to the Costs Award in my discussion of the appropriate quantum of the solicitor and client costs below.

Section 1 costs should be reduced to $34,000

15 In considering this application, I note first that in the course of hearing the appeal against the decision to tax the invoices, Gill J had found the amounts claimed in the invoices to be plainly excessive. It is apposite to set out his Honour's findings in this regard:[2]

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[2] Pp 6-7 of notes of evidence of HC/RAS 13/2024; pp 212-213 of respondent's bundle of documents dated 11 December 2025.

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> The total sum of $98,375.00 was only for the period post discovery to the exchange of the Affidavits of Evidence-in Chief ("AEIC"). The trial had not yet started. The DC Suit was a claim against the respondent's employee for "breaches of employment". (see paragraph 6 of Mr Rai's affidavit dated 26 April 2024). Mr Rai claimed that very intensive and urgent work needed to be done on an urgent basis (see paragraph 19 of Mr Rai's affidavit of 26 April 2024). He claimed to have carried out "an enormous amount of work …… due to the complexity of the matter and the number of witnesses involved (11 witnesses of fact …) …… There were many novel and complex issues" (see paragraph 20 of the same affidavit of Mr Rai). Mr Rai did not explain what the "many novel and complex issues" were. In my view, this matter was not as complex as Mr Rai made it out to be. It was after all a District Court matter involving alleged "breaches of employment" by an ex-employee. The Guidelines for Party-and-Party Costs Awards in District Court Cases in the State Courts of Singapore state the party-and-party costs for trials in respect of tort and commercial cases to be between $9,000.00 to $30,000.00 for pre-trial work. Even if one generously multiplies the highest sum of $30,000.00 by two to account for solicitor and client costs, the costs will work up to be $60,000.00. And this sum should at least include costs incurred for preparing pleadings and the production of documents, whereas in the present case, the billed professional fees covered only the AEIC stage (*ie*, after pleadings and production of documents). In my view, the amount claimed was plainly excessive.

16 As seen, Gill J has made the finding that DC 2892 was not as complex as the applicant has made it out to be.

17 Second, in my view, Appendix H of the State Courts Practice Directions 2021 which sets out the guidelines for party-and-party costs awards in district court cases provides a useful aid in determining the quantum of costs in the present case. Whilst Appendix H applies only to cases filed under ROC 2021, there is no reason why the principles behind Appendix H do not apply equally to cases filed under ROC 2014 (the underlying suit was filed under ROC 2014). I thus turn now to Appendix H.

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18 Appendix H provides that the party-and-party costs for the AEIC stage of tort and commercial cases to be between $4,000 to $12,000.[3] As pointed out by the respondent, even if one generously multiplies the highest sum of $12,000 by two or two and half times to account for the uplift given to solicitor and client costs, it will yield a sum of $24,000 to $30,000. The respondent therefore contends that the quantum of $30,000 for section 1 is not unreasonable. At this juncture, it is appropriate to recap Gill J's findings that the underlying suit was not as complex as the applicant has made it out to be. As noted by his Honour, it was a district court matter involving alleged breaches of employment by an ex-employee.

19 Next, I return to the trial judge's Costs Award. To recap, the trial judge has fixed the party-and-party costs of the pre-trial work in DC 2892 (including pleadings, discovery, PTCs and the exchange of AEICs) at $28,000.[4] As discussed, in the light of the party-and party costs of the pre-trial work fixed by the trial judge, and assuming that the work done for the AEIC stage is about half of the work done for the pre-trial stage, it would amount to approximately $14,000 in party-and-party costs for the AEIC stage under the Costs Award. The respondent contends that even if one generously multiplies that sum by two to account for the uplift for solicitor and client costs, the amount will be approximately $28,000 for the solicitor and client costs for the AEIC stage of the proceedings. I note in this regard that the quantum for solicitor and client costs derived by taking reference from the Costs Award comports with the respondent's contention that $30,000 is the appropriate amount for section 1. For the reasons I discussed above, the Costs Award provides useful guidance in determining the solicitor and client costs. I do not see any justifiable basis in the

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3 Appendix H, Pt 3, A(iii).

4 Costs Award at paragraph 8(a).

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present case why the solicitor and client costs should not take reference from the party-and-party costs as determined by the trial judge.

20 I turn next to a fee estimate found in the applicant's letter of engagement dated 17 February 2023 sent to the respondent.[5] The fee estimate was given by the applicant to the respondent in the course of its engagement for DC 2892. The fee estimate furnished to the respondent was for $70,000 and encompassed the AEIC stage, the trial preparation, the 6-day trial and the closing and reply submissions. Whilst I am fully cognisant that a fee estimate is only an estimate, it does provide a useful insight into the applicant's view at the material time of the complexity of the underlying suit and the amount of work it reasonably expected to have to undertake to discharge the duties of its solicitors. It can be reasonably assumed that the applicant would not have given the fee estimate without having a full understanding and appreciation of the complexity of the underlying suit. I note too that the applicant did not at any time provide a revised fee estimate to the respondent.

21 The respondent's position in regard to the $70,000 fee estimate is that it could be broken down into stages as follows:

(a) AEIC stage - $30,000.

(b) Trial preparation - $5,000.

(c) 6-day trial - $30,000 (at $5,000 per day as indicated in the fee estimate).

(d) Closing submissions and reply closing submissions - $5,000.

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5 Clause 22 of applicant's letter of engagement dated 17 February 2023.

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22 As seen, under the fee estimate, the solicitor and client costs for the AEIC stage is $30,000. The sum of $30,000 is also the figure arrived at in the analysis above using Appendix H and the Costs Award as reference. The sum of $30,000 thus stands at the confluence of three different approaches in the analysis of the appropriate solicitor and client costs for the AEIC stage.

23 In view of the foregoing, taken in the round, I find the respondent's contention that $30,000 should be the costs for the AEIC stage to be eminently fair and reasonable.

24 As for the costs of the three PTCs and the Applications, I agree with the respondent that the applicant should not separately be allowed the costs of the three PTCs. This is because the PTCs would be for the purposes of the conduct of the AEIC stage of the proceedings and are therefore part of the AEIC stage for costs purposes. As pointed out by the respondent, there is in fact no separate provision for costs for PTCs in Appendix H. I note that the trial judge also did not separately award party-and-party costs for the PTC attendances. It was included under the component of pre-trial work.[6] In the circumstances, I agree with the respondent that the applicant should only be entitled to costs for the Applications, which I assess to be reasonably in the sum of $4,000. In arriving at the sum of $4,000, I take into consideration that the party-and-party costs ordered for the Applications was in the amount of $3,000.

25 In summary, following from the above, I tax down section 1 costs to the sum of $34,000.

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6 Para 8 of Costs Award.

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26 As for section 2, the DR has disallowed the applicant's costs for work done for the assessment of costs, but allowed the allocator fees and filing fees for the Registrar's Certificate. The respondent urges me to disallow the allocator and filing fees as well. I note that the costs claimed under BCS 12 by the applicant have been taxed down substantially. It is in fact now a mere fraction of what the applicant has claimed. I note also the respondent's contention in respect of the conduct of the respective parties and I appreciate the force of the respondent's argument in that regard. I will however not disallow the fees that need to be paid to extract the Registrar's Certificate (*ie*, allocator fees and filing fees for the Registrar's Certificate). The reason for my decision is that the applicant did not have the benefit of the trial judge's Costs Award at the time of filing BCS 12. As for the substantial taxing down of BCS 12, that has been spoken to by the DR's disallowing of section 2 costs, which I find eminently appropriate and have no reason to disagree with.

Conclusion

27 The analysis of the appropriate solicitor and client costs for the AEIC stage using as reference Appendix H and the Costs Award given by the trial judge both yield the sum of $30,000. The sum of $30,000 is also the figure arrived at under the applicant's own fee estimate given to the respondent in the course of its engagement as solicitors in DC 2892. For the reasons given above, no separate costs should be awarded for the three PTCs, and the sum of $4,000 is not an unreasonable amount for the Applications.

28 In the premises, I reduce section 1 costs further to $34,000. The DR's decision in respect of section 2 costs is to stand.

29 As for the costs of this application, I find no reason for costs not to follow the event. As regards quantum, in my view, a review of taxation is akin

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to a registrar's appeal. In this regard, I take guidance from Appendix H, although it is applicable only to cases under ROC 2021. The relevant costs range provided for registrar's appeals in Pt V is $1,000 to $5,000. After considering the respective submissions, the amount of work done, the time spent by parties, and the issues involved, I fix costs at $4,500 (inclusive of disbursements) to the respondent.

Chiah Kok Khun
District Judge

Mr Vijay Kumar Rai and Ms Jasleen Kaur (Arbiters Inc Law Corporation) for applicant;
Mr Gavin Neo Jia Cheng and
Ms Ong Jing Wei, Rachel (WongPartnership LLP) for respondent.

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