



GOVERNMENT GAZETTE

OF THE

REPUBLIC OF NAMIBIA

N\$2.55

WINDHOEK - 23 February 1999

No. 2051

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Proclamation

by the

PRESIDENT OF THE REPUBLIC OF NAMIBIA

No. 12

1999

AMENDMENT OF SECOND AND THIRD SCHEDULES TO THE INSOLVENCY ACT, 1936

Under the powers vested in me -

- (a) by section 19(6) and 63(1)*bis* of the Insolvency Act, 1936 (Act No. 24 of 1936), I hereby substitute for Tariff A and Tariff B set out in the Second Schedule to that Act, the tariffs which are set out, respectively, in Appendix 1 to this notice; and

- (b) by section 153(1)*bis* of that Act I hereby substitute for the tariff of fees set out in the Third Schedule of that Act, the tariff of fees set out in Appendix 2 to this notice,

and determine that the said Tariff B and the tariff of Master's Fees of Office as substituted by Appendix 1 and Appendix 2 of this notice, respectively, shall apply only in relation to estates placed under final sequestration on or after the date of publication of this notice.

Given under my Hand and the Seal of the Republic of Namibia at Windhoek on this 5th day of February, One thousand Nine hundred and Ninety-nine.

SAM NUJOMA

President

By Order of the President-in-Cabinet

APPENDIX 1

**"TARIFF A
DEPUTY SHERIFF'S FEES
(Section 19(5))**

	N\$
1. For registration of any document received for service or execution.	3,25
2. For each separate attachment of movable property, including search and enquiry, per half hour	50,00
3. For the attachment of moneys: 3,5 per cent of the amount attached.	
4. For any abortive attempt at attachment, including search and enquiry, per half hour	30,00
5. For making an inventory and the list of books and records referred to in section 19(1)(d) of the Act, including all necessary copies and time spent in stocktaking, per half hour or part thereof	40,00
6. For assistance, where necessary in the opinion of the Master, in taking inventory, a reasonable and inclusive fee not exceeding, per half hour	30,00
7. For notice of attachment of movable property, if necessary, to a single person	10,00
8. For identical notices when there is more than one person to be given notice, for each after the first	5,00

- | | | |
|-----|--|-------|
| 9. | For each separate possession (as defined in the rules for the construction of this tariff), a fee which is reasonable in the opinion of the Master, not exceeding N\$100,00 per day. | |
| 10. | For an additional officer, where necessary, limited to one, per day or part thereof | 60,00 |
| 11. | When no officer is left in possession but movable property attached remains under supervision of the deputy sheriff, per day or part thereof | 30,00 |
| 12. | For removal and storage: the actual costs thereof. | |
| 13. | For insuring movable property attached when it considered necessary by the deputy sheriff, in addition to the amount of the premium paid, an inclusive fee of | 30,00 |
| 14. | For herding and tending of live-stock: The necessary costs thereof. | |
| 15. | Travelling allowance, per kilometre or fraction thereof | 3,00 |
| 16. | For each necessary letter, telegram or facsimile | 6,00 |
| 17. | Each necessary attendance by telephone, in addition to prescribed trunk charges | 5,00 |
| 18. | The general sales tax payable on fees allowed. | |
| 19. | For any work necessarily done by or on behalf of the deputy sheriff in performing the duties under section 19 of the Act, for which no provision is made in this tariff: An amount to be determined by the Master. | |

**RULES FOR THE CONSTRUCTION OF THE TARIFF AND THE
GUIDANCE OF THE DEPUTY-SHERIFF**

1. In the tariff "possession" means the continuous and necessary presence on the premises in question for the period in respect of which possession is charged of a person employed and paid by the deputy-sheriff for the sole purpose of retaining possession.
2. When a charge is made for possession of any property, no charge shall be allowed for herding and tending of livestock if the same person could render both services.
3. If there are more ways than one of doing any particular act, the least expensive way shall be adopted unless there is some reasonable objection thereto.
4. No travelling allowance shall be charged unless it was necessary for the deputy-sheriff to go beyond a distance of one kilometre from his or her office; but

when any such allowance is payable, it shall be paid for the actual distance travelled in going from and returning to the office.

5. No charge shall be made for the cost of any transport, railway fare, etc., in addition to a charge for travelling allowance.
6. If more services than one can be performed on the same journey, the distance to the first place of service may be brought into account only once, and shall be apportioned equally to the respective services; and the distance from the first place of service to the next place of service shall similarly be apportioned equally to the remaining services, and so forth.
7. If the execution of a judgment has been stayed by publication of notice of surrender or by sequestration after an inventory has been made, for the purpose of the execution, no charge shall be made for a second inventory of the same goods. The deputy-sheriff's fees for making the inventory shall be charged to the insolvent estate in question, according to the tariff, and not to the execution creditor, unless the estate is unable to pay those fees.
8. The deputy-sheriff may pay rent, if necessary, for premises required for the storage of goods attached at a rate as the Master shall authorize.
9. Every question arising under or relative to the tariff shall be determined by the Master."

"TARIFF B
REMUNERATION OF TRUSTEE
(Section 63)

- | | | |
|----|---|-------------|
| 1. | On the gross proceeds of movable property (other than shares or similar securities) sold, or on the gross amount collected under promissory notes or book debts, or as rent, interest or other income, (excluding amounts collected as envisaged in item 6) | 10 per cent |
| 2. | On the gross proceeds of immovable property, shares or similar securities sold, life insurance policies and mortgage bonds recovered and the balance recovered in respect of immovable property sold prior to sequestration | 3 per cent |
| 3. | On money found in the estate | 1 per cent |
| 4. | On the gross proceeds of cheques and postal orders payable to the insolvent, found in the estate | 1 per cent |
| 5. | On the gross proceeds of amounts standing to the credit of the insolvent in current, savings and other accounts and of fixed deposits and other deposits at banking institutions, building societies or other financial institution | 1 per cent |

- | | | |
|----|--|------------|
| 6. | On moneys paid into the estate by the trustee in his or her personal capacity as debtor or collected from another estate in which he or she is acting as trustee, liquidator, executor or in any other representative capacity | 1 per cent |
| 7. | On sales by the trustee in carrying on the business of the insolvent, or any part thereof, in terms of section 80 | 6 per cent |
| 8. | On the amount distributed in terms of a composition, excluding any amount on which remuneration is payable under any other item of this tariff | 2 per cent |
| 9. | On the value at which movable property in respect of which a creditor has a preferent right, has been taken over by such creditor | 5 per cent |

Provided that the total remuneration of a trustee in terms of this tariff shall not be less than N\$3 000.

REMUNERATION OF CURATOR BONIS AND PROVISIONAL TRUSTEE

A reasonable remuneration to be determined by the Master, not to exceed the rate of remuneration of a trustee under this tariff."

APPENDIX 2

**"MASTER'S FEES OF OFFICE
(Section 153)**

- | | | |
|----|---|-------------|
| | | N\$ |
| 1. | On all insolvent estates the gross value of which - | |
| | (a) is less than N\$5 000 | 0,00 |
| | (b) is N\$5 000 or more, for each complete N\$1 000 | 5,00 |
| 2. | On any amount paid by the trustee into the Guardian's Fund for account of creditors | 5 per cent. |

Note - (1) The fees referred to in items 1(b) 4 shall be assessed by the Master and shall be payable to the receiver of revenue. Proof of such payment shall be submitted by the trustee to the Master.

(2) The fees referred to item (2) shall be payable in cash and be deducted from the amount paid into the Guardian Fund."

Government Notices

MINISTRY OF JUSTICE

No. 32

1999

REGULATIONS MADE UNDER THE INSOLVENCY ACT, 1936 (ACT NO. 24 OF 1936)

Under the powers vested in me by section 158 of the Insolvency Act, 1936 (Act No. 24 of 1936), I amend the regulations promulgated under Government Notice No. R.1379 of 24 August 1962 by the addition of the following regulation:

“LIQUIDATION ACCOUNT: OBJECTIONS

6.(1) Any person objecting to an account in terms of section 111 of the Act shall, when laying his or her objection before the Master, forward to the trustee a copy thereof together with copies of any documents submitted to the Master in support of the objection not already in the trustee's possession, and thereupon the trustee shall within 14 days after receipt by him or her of the copy of the objection submit his written remarks to the Master in duplicate.

(2) The Master may refer the trustee's remarks to the person objecting or may require the attendance, personally or by agent, of the trustee or the person objecting.”.

Given under my Hand and the Seal of the Republic of Namibia at Windhoek on this 5th day of February, One thousand Nine hundred and Ninety-nine.

SAM NUJOMA

President

BY ORDER OF THE PRESIDENT-IN-CABINET

MINISTRY OF JUSTICE

No. 33

1999

ADMINISTRATION OF ESTATES: AMENDMENT OF THE REGULATIONS

Under the powers vested in me by under section 103 of the Administration of Estates Act, 1965 (Act No. 66 of 1965) I hereby make the regulations set out in the Schedule.

Given under my Hand and the Seal of the Republic of Namibia at Windhoek this 5th day of February, One Thousand Nine Hundred and Ninety-nine.

Sam Nujoma

President

BY ORDER OF THE PRESIDENT-IN-CABINET

SCHEDULE

Definition

1. In these regulations "the Regulations" means the Regulations promulgated by Government Notice R.473 of 24 March 1972 as amended by Government Notices No. R 817 of 13 May 1977, No. R.1209 of 13 June 1980, No. 107 of 15 November 1985 and No. 56 of 1 June 1993.

Amendment of regulation 4 of the Regulations

2. Regulation 4 of the Regulations is amended by the substitution for paragraphs (h) and (i) of the following paragraphs:

"(h) that the deceased was not the owner of any property in the Republic of Namibia other than moveable property;

(i) particulars of such movable property."

Amendment of regulation 5 of the Regulations

3. Regulation 5 of the Regulations is amended -

(a) by the substitution for subparagraph (ii) of paragraph (e) subregulation (1) of the following subparagraph:

"(ii) the full names of the heirs and whether an heir is a major or a minor and married or unmarried, and in the case of -

(aa) a minor, also the date of birth, and if an identity number has been assigned to such minor, also such identity number;

(bb) a woman, also her marital status and, if married in community of property, the full name of her husband;"

(b) by the deletion of paragraph (h) of subregulation (1); and

(c) by the addition of the following subregulation:

"(5) If the Master is satisfied that non-compliance with any of the requirements mentioned in subregulation (1) is not material, he or she can waive compliance therewith."

Substitution of regulation 6 of the Regulations

4. The following regulation is substituted for regulation 6 of the Regulations:

"6. Any executor who for good reason is unable to lodge the account referred to in section 35(1) of the Act within the period referred to in that section shall make application, in writing, to the Master for a further period within which to lodge such account and shall specify in such application -

- (a) why the account cannot be rendered within the period mentioned in that section;
- (b) the steps taken by him or her to expedite the submission of the account and what progress has been made;
- (c) what progress has been made in the liquidation or realisation of the estate;
- (d) what moneys he or she has in hand or have been deposited in an account or savings account opened in the name of the estate and why an interim account referred to in section 35(2) of the Act should not be submitted to the Master;
- (e) if a written report has not been made to the Master in terms of section 34(1) of the Act, whether the estate is solvent.”.

Insertion of regulation 7A of the Regulations

5. The following regulation is inserted after regulation 7:

“7A. If the Master is satisfied that the non-compliance with any of the requirements mentioned in regulation 7 is not material, he or she can waive compliance therewith.”.

Amendment of regulation 8 of the Regulations

- 6.(1) Regulation 8 of the Regulations is amended -

- (a) by the substitution for subregulation (1) of the following subregulation:

“(1) The executor’s remuneration referred to in section 51(1)(b) of the Act shall be assessed according to the following tariff:

- (a) On the gross value of assets in an estate: 3,5 per cent;
- (b) on income accrued and collected after the death of the deceased: 6 per cent:

Provided that the remuneration in respect of any deceased estate shall not be less than N\$350,00.”.

- (b) by the substitution for subregulation (3) of the following subregulation:

“(3) The remuneration of tutors and curators referred to in section 84(1)(b) of the Act shall be assessed according to the following tariff:

- (a) On income collected or accrued during the existence of the tutorship or curatorship: 6 per cent;
- (b) on the value of capital assets on distribution, delivery or payment

thereof on termination of the tutorship or curatorship: 2 per cent.”.

(2) The amendments effected by subregulation (1)(a) shall apply only in relation to estates of persons who have died on or after the date of promulgation of the amendments to the Regulations effected by this notice.

Substitution of regulation 9 of the Regulations

7. The following regulation is substituted for regulation 9 of the Regulations:

“9.(1) Every appraiser is entitled to receive remuneration according to the following tariff in respect of every separate or continuous appraisal made for the purposes of the Act:

	N\$
(a) Valuations of N\$5 000 or less	N\$100
(b) Valuations exceeding N\$5 000 up to and including N\$10 000	N\$120
(c) Valuations exceeding N\$10 000 up to and including N\$20 000	N\$140
(d) Valuations exceeding N\$20 000 up to and including N\$300 000	N\$10 for the first N\$20 000 and N\$2,00 per N\$1 000 or part thereof thereafter
(e) Valuations exceeding N\$300 000 up to and including N\$800 000	N\$700 for the first N\$300 000 and N\$1,50 per N\$1 000 or part thereof thereafter
(f) Valuations exceeding N\$800 000	N\$1 450 for the first N\$800 000 and N\$1,00 per N\$1 000 or part thereof thereafter.

(2) In subregulation (1), “continuous appraisal” means an appraisal of two or more properties situated in the same locality or region where the facts and features considered in valuing one of them are of substantial assistance in valuing the other or others.”.

Substitution of regulation 10 of the Regulations

8. The following regulation is substituted for regulation 10 of the Regulations:

“10. (1) In addition to the remuneration set out in regulation 9 the following transport allowance may be claimed in all cases in which the appraisal is made at a place more than two kilometres from the place of business of the appraiser:

- (a) When own conveyance is used, N\$3,00 per kilometre;
- (b) When public transport is used, the actual cost;
- (c) When conveyance is hired, the actual cost.

(2) Where, in the course of one journey, appraisements are made on the instructions of two or more persons, the transport allowance claimed in respect of that journey shall be recovered pro rata from the persons concerned.

(3) No transport allowance shall be claimed when the person desiring the appraisal provides suitable and safe transport: Provided that, where transport which is uninsured in respect of third party risk, other than compulsory third party risk, is offered, the appraiser need not accept such conveyance but shall be free to proceed as if no transport facilities have been offered.”.

Substitution of regulation 11 of the Regulations

9. The following regulation is substituted for regulation 11 of the Regulations:

“11. In addition to the remuneration and transport allowances set out in regulations 9 and 10, the following allowances may be claimed:

- (a) for the time spent in travelling to and from the places of appraisal: N\$30 per completed half-hour, but not exceeding N\$300 per day;
- (b) for any necessary delay while the appraiser is not engaged in the appraisal: N\$30 per completed half-hour, but not exceeding N\$300 per day.”.

Substitution of regulation 12 of the Regulations

10. The following regulation is substituted for regulation 12 of the Regulations:

“12. An account in respect of an appraisal submitted by an appraiser to the Master for taxation shall be accompanied by a copy of the appraisal concerned and shall -

- (a) if a transport allowance is claimed -
 - (i) give full particulars of the distance actually and necessarily travelled; and
 - (ii) contain a statement that the journey was undertaken for the purpose of the appraisal;

- (b) if a subsistence allowance is claimed, give particulars of the time occupied in travelling and the time of any necessary delay.”.

Amendment of Schedule 1 to the Regulations

11. Schedule 1 to the Regulations is amended by the substitution for form A of the form set out in the Annexure to these regulations.

Amendment of Schedule 2 to the Regulations

12.(1) The Tariff of Masters Fees as set out in Schedule 2 to the Regulations is amended -

- (a) by the substitution for subparagraph (1) of paragraph 1 of the following subparagraph:

“(1) On all estates, including all fiduciary assets, of deceased persons or estates under curatorship, except estates under the custody of an interim curator pending the appointment of an executor, the gross value of which according to the executor’s or curator’s account -

- (a) is equal to or less than the amount referred to in section 18(3) of the Act, N\$0,00;
- (b) is more than the amount referred to in section 18(3) of the Act, N\$3,00 for every completed N\$1 000, but subject to a maximum fee of N\$3 000,00.

Where the deceased was one of two spouses married in community of property the said fees shall be assessed on the gross assets of the estate.”;

- (b) by the substitution in subparagraph 2(1)(a) for the amount “N\$1,00” of the amount “N\$5,00”; and
- (c) by the substitution in subparagraph 2(1)(b) for the amount “N\$2,00” of the amount “N\$10,00”.

(2) The amendment effected by subregulation (1)(a) shall apply only in relation to estates of persons who have died on or after the date of promulgation of the amendments to the Regulations effected by this notice.

ANNEXURE

DEATH NOTICE

(In terms of section 7 of the Administration of Estates Act, 1965)

- 1. Surname of deceased
- 2. First names
- 3. Identity number
- 4. Race
- 5. Nationality
- 6. Occupation
- 7. Ordinary place(s) of residence during the 12 months prior to death
- 8. Date of birth
- 9. Place of birth
- 10. Date of death
- 11. Place of death
- 12. Has the deceased left a will?
- 13. Marital status at time of death
- 14. If married, place where married
- 15. Full names of surviving spouse and his / her occupation
- 16. State whether marriage was in or out of community of property
- 17. (a) Names(s) of predeceased spouse(s) and / or divorced spouse(s) (state opposite name of each whether predeceased or divorced)
- (b) Date of predeceased spouse(s)
- 18. Master's office(s) where predeceased's estate(s) is/are registered and number(s) of estate(s) is available
- 19. Full names of children of deceased (state whether major or minor or predeceased and in the latter event, whether they left issue and, if that be the case, the full names of such issue)
- 20. Names of parents of deceased (state whether parents alive or deceased) ...
 Father
- Mother

- 21. Name and address of person signing the death notice
-
-
-
-
- 22. (a) Was the signatory present at the deceased death?
- (b) If the answer to the previous question is no, did the signatory identify the deceased after his death?
-

Dated at, the day of 19.....

Capacity

.....

.....

Signature

* If the answer to both questions is no, a death certificate must be submitted herewith. State whether signatory is surviving spouse, nearest blood relative or connection residing in the district in which death has taken place; or is caused by such spouse, blood relative or connection to give this notice; or is required by the Master to submit this death notice.

General Notice

MINISTRY OF JUSTICE

No. 37

1999

TARIFF OF FEES FRAMED BY MASTER OF THE HIGH COURT: INSOLVENCY ACT, 1936

It is hereby made known that the Master of the High Court of Namibia has, in terms of section 73(2)(a) of the Insolvency Act, 1936 (Act No. 24 of 1936) -

- (a) framed the Tariff of Fees as set out in the Schedule, which shall become of effect on the date of publication of this notice; and
- (b) withdrawn General Notice No. 681 of 1 November 1974.

SCHEDULE

TARIFF OF FEES OF LEGAL PRACTITIONERS AND TAXATION

A. TAKING INSTRUCTIONS

N\$

- 1. To institute proceedings for an interrogation 30,00 - 300,00
- 2. For legal advice or opinion 30,00 - 300,00
- 3. To draw up statement of witness, per folio .. 15,00
- 4. To set case down, issue subpoena or writ, or any other simple instructions, per folio 15,00
- 6. To draw up affidavit A fee equivalent to half of the fee allowed under item D5 to draw up an affidavit. If no affidavit is drawn the Master may allow a fee in his or her discretion, but not less than N\$30,00.

B. ATTENDANCE AND PERUSAL

- 1. Attending the receipt of, and perusing and considering -
 - (a) any summons, petition, affidavit, pleading, opinion, report or important notice or document 6,00 per folio or part thereof, subject to a minimum fee of N\$12,00
 - (b) any letter, record, judgment or other material document not elsewhere specified 6,00 per folio or part thereof, subject to a minimum fee of N\$12,00
- 2. Attending the receipt of, and considering -
 - (a) any book, ledger, plan or exhibit or other material document not specified in item 1 of this section, per 1/4 hour or part thereof 15,00
 - (b) batches of similar letters or documents necessarily examined, e.g. paid cheques or promissory notes - for each of the

	first 20	3,00
	thereafter per batch of 20	9,00
3.	Search in an offices of record - per half hour or part thereof	30,00
4.	Sorting, arranging and paginating documents for pleading, advice on evidence or instruction on trial or appeal - per half hour or part thereof	30,00
5.	Attending on creditor to obtain particulars of his or her claim and to settle such claim - per half hour or part thereof	30,00
6.	Attending to arrange for and thereafter to procure translation - per half hour or part thereof	30,00
7.	Other services, including telephone calls - per half hour or part thereof	30,00

Note - The fees allowed under this Section are in addition to such fees as may be allowed for instructions under Section A. In computing the fees chargeable for perusal of documents in connection with instructions under item 1 or 6 of Section A, the number of words in all documents to be perused shall be added together and the total divided by 100.

C. ATTENDANCE (FORMAL)

1.	To serve or deliver (other than by post) any material document or letter or despatch a telegram or telefax	15,00
2.	To issue or file any document	12,00
3.	To arrange date for interrogation	6,00
4.	To search for any return - per 1/4 hour or part thereof	15,00
5.	To sign power of attorney	6,00
6.	On jurat	20,00
7.	Attending on receipt of a formal acknowledgement	12,00

8. Any other formal attendance not provided for elsewhere - per 1/4 hour or part thereof 15,00

D. DRAWING UP DOCUMENTS

1. Witness statement - per folio or part thereof 15,00
2. Subpoena, power of attorney or any formal notice - per folio or part thereof 15,00
3. Affidavit, any notice other than a formal notice, or any other material document not provided for elsewhere - per folio or part thereof 30,00

Note - The minimum charge under this item for drafting an affidavit shall be N\$60, excluding affidavits of return of service or other formal affidavits.

4. Letter, telegram or telefax - per folio or part thereof (including copy) 15,00

Note 1 - In computing the number of folios of a document referred to in item 1 or 3 of this Section, any parts consisting of quotations from other documents shall be deducted, but may be regarded by the Master as annexures, if relevant.

Note 2 - The remuneration provided for under this Section for the drawing up of documents does not, except with regard to items 2 and 4, include the making of the first fair copy, to which item 2 of Section F shall apply.

E. APPEARANCE BEFORE A PRESIDING OFFICER

1. Appearance by legal practitioner - per half hour or part thereof 87,50
2. Appearance by candidate legal practitioner - per half hour or part thereof 30,00 - 45,00

Note - The remuneration specified under this item includes travel time or time spent waiting, but the Master shall allow such additional remuneration, not exceeding N\$70 per day, as he or she in his or her discretion may deem fair and reasonable for time necessarily so spent and also allow a reasonable amount to cover the cost of necessary transport.

- 2. Any consultation with client, with or without witnesses, on any matter which the Master considers necessary - per half hour or part thereof 87,50
- 3. Any inspection in loco, or otherwise - per half our or part thereof 87,50

Note - The remuneration specified under this item shall not include travel time, but the Master shall in respect of any necessary travelling time allow additional remuneration not exceeding N\$850,00 per day, and shall also allow the reasonable costs of necessary transport.

- 4. Evidence: Such just and reasonable charges and expenses as may, in the opinion of the Master, have been properly incurred in procuring the evidence and attendance of witnesses whose fees are allowed on taxation: Provided that expenses incurred on preparing evidence shall not be allowed without the consent of the Master.

F. MISCELLANEOUS

- 1. Preparation for interrogation 350,00
- 2. Typing or copying: Copies for presiding officer or for legal practitioner, or for service or any other relevant purpose, including the first copy of any document drawn up in respect of which item 1 or 3 of Section D applies - per folio or part thereof -
 - (a) for the first copy 3,00
 - (b) for further copies 2,00
- 3. Opinion by legal practitioner 50,00 - 200,00

G. BILL OF COSTS

- 1. In connection with a bill of costs for services rendered by a legal practitioner, such practitioner shall be entitled to charge -
 - (a) for drawing up the bill of costs, making the necessary copies and attending settlement - 5 per cent of the fee allowed on taxation; and
 - (b) in addition thereto, for arranging and attending taxation - 5 per cent of the fees allowed.

H. TAXATION

1. Subject to the right of a party to the matter concerned to be present, the taxation of a bill of costs shall not be attended by any person other than the legal practitioner presenting the bill or his or her partner or employee, being a legal practitioner or a candidate legal practitioner who is entitled to appear in terms of section 19 of the Legal Practitioners Act, 1995 (Act 15 of 1995), or by his or her correspondent or such an employee of his or her correspondent and being in each case a person familiar with the subject matter of the taxation: Provided that the first-mentioned legal practitioner or his or her correspondent, as the case may be, shall assume full responsibility for the contents of the bill submitted and for the taxation.
 2. The taxing officer shall not tax a bill of costs, unless he or she is satisfied that each trustee concerned has received due notice of the time and place of the taxation and notice that he or she is entitled to be present thereat and unless the bill bears a short summary at the beginning thereof of the nature and purpose of the service.
 3. No costs shall be allowed which appear to the taxing officer to have been incurred or increased through overcaution, negligence or mistake.
 4. Every bill of costs shall disclose the date on which each service was rendered, the duration of appearances, meetings and consultations and the number of folios where charges are made per folio.
 5. Proper vouchers shall, wherever possible, be furnished in connection with expenditures.
 6. At the taxation of any bill of costs of taxing officer may call for such books, documents, papers or accounts as in his or her opinion are necessary to enable him or her to determine any matter arising from such taxation.
-