



costs incurred before the issue of the writ can in certain cases be allowable on taxation, in no way support the view that costs incurred after judgment can likewise be allowable. It is interesting to note that where the phrase used is 'costs incurred' or 'to be incurred', as is usual in the Matrimonial Causes Division, the words 'to be incurred' have been very narrowly interpreted as meaning the costs of obtaining the Decree Absolute, and do not include the costs of subsequent ancillary proceedings.

As regards (b) all costs necessary or reasonable to the conduct of the action are allowable on taxation even if they are incurred in relation to matters relevant to proceedings in another jurisdiction; however, I have accepted the submissions of the defendant's advocate, that the items concerned were disallowed because they related to interlocutory proceedings in which judgment with costs had been pronounced against the plaintiff.

Finally as regards (c) the Judicial Greffier has a discretion to allow the costs incurred in preparing the bill of costs, and he should use this discretion except in those cases where a bill is so drawn that a considerable part of the total is disallowed on taxation, in which case he is entitled to reduce or disallow the costs of preparing the bill. I consider that the present bill of costs would fall under this exception. I therefore dismiss the whole of the appeal.

#### Case referred to in the judgment

The Official Solicitor -v- Alan Evelyn Clore: Unreported judgment of Jersey Court of Appeal (1984).

#### Cases also cited

Re Gibson's Settlement Trusts: (1981) All ER 233

~~Société Anonyme Pêcheries Ostendaises -v- Merchant Marine Insurance Company: (1928) 1KB 750.~~

Frankenburg -v- Famous Lasky Film Service, Ltd: (1931) 1Ch.D 428.

Re Fahy's Will Trust: (1962) 1 All ER 75.

Department of Health and Social Security -v- Envoy Farmers, Ltd: (1976) 2 All ER 173.