

Uganda

Advocates Act

## Advocates (Remuneration & Taxation of Costs) Regulations Statutory Instrument 123 of 1982

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# Uganda

## Advocates Act

# Advocates (Remuneration & Taxation of Costs) Regulations

## Statutory Instrument 123 of 1982

Commenced

*[This is the version of this document as it was at 31 December 2000 to 1 March 2018.]*

*[Note: The version of the Act as at 31 December 2000 was revised and consolidated by the Law Reform Commission of Uganda. All subsequent amendments have been researched and applied by Laws.Africa for ULII.]*

*(Under section 77(1)(e) of the Act)*

### Part I – General matters

#### 1. Citation

These Regulations may be cited as the Advocates (Remuneration and Taxation of Costs) Regulations.

#### 2. Application of Regulations

The remuneration of an advocate of the High Court by his or her client in contentious and noncontentious matters, the taxation of that remuneration and the taxation of costs as between party and party in contentious matters in the High Court and in magistrates courts shall be in accordance with these Regulations.

#### 3. Definition of folio

In these Regulations, unless the context otherwise requires, “folio” means one hundred words, and in the calculation of a folio, a single figure or a group of figures up to five, or an item in accounts, shall be counted as one word.

#### 4. Agreed fee not to be less than scale up to twenty thousand shillings

No advocate shall accept or agree to accept remuneration at less than that provided by these Regulations except where the remuneration assessed under these Regulations would exceed the sum of twenty thousand shillings, and in that event the agreed fee shall not be less than twenty thousand shillings.

#### 5. Additional remuneration for exceptional dispatch

Where any business requires and receives exceptional dispatch, the advocate shall be entitled to receive and shall be allowed such additional remuneration as is appropriate in the circumstances, which shall be allowable only as between advocate and client.

#### 6. Special fee for exceptional importance and complexity

- (1) In business of exceptional importance or of unusual complexity, an advocate shall be entitled to receive and shall be allowed as against his or her client a special fee in addition to the remuneration provided in these Regulations.
- (2) In assessing that special fee regard may be had to—
  - (a) the circumstances in which the business or part of the business is transacted;

- (b) the nature and extent of the pecuniary or other interest involved;
- (c) the labour and responsibility entailed; and
- (d) the number, complexity and importance of the documents prepared or examined.

#### **7. Security from client for advocate's remuneration**

An advocate may accept from his or her client and a client may give to his or her advocate security for the amount to become due to the advocate for remuneration and disbursements in business to be transacted or being transacted by him or her and for interest as hereafter provided on such amount, but so that interest is not to commence until the amount due is ascertained by either agreement or taxation.

#### **8. Interest may be charged**

An advocate may charge interest at 6 percent per year on his or her disbursements and costs, whether by scale or otherwise, from the expiration of one month from the delivery of his or her bill to the client.

#### **9. Notice of taxation to be given by taxing officer**

When a bill of costs has been lodged for taxation, the registrar shall, upon payment of the prescribed fee, issue to the party lodging the bill a notice of the date and time (being not less than five days after the issue of the notice, unless a shorter time is specially allowed by the registrar) fixed for taxation of the bill of costs and shall also issue a copy of the notice, accompanied by a copy of the bill, to each advocate and other person whose name is endorsed on the bill as entitled to receive notice of the taxation of the bill of costs.

#### **10. Taxation of costs as between advocate and client on application of either party**

- (1) The taxing officer may tax costs as between advocate and client without any order for the purpose, upon the application of the advocate or upon the application of the client, but where a client applies for taxation of a bill which has been rendered in summarised or block form, the taxing officer shall give the advocate an opportunity to submit an itemised bill of costs before proceeding with the taxation, and in that event the advocate shall not be bound by or limited to the amount of the bill rendered in summarised or block form.
- (2) Due notice of the date fixed for the taxation shall be given to both parties, and both shall be entitled to attend and be heard.

#### **11. Failure of advocate to attend taxation after notice, etc.**

Any advocate who, after due notice, fails without reasonable excuse to appear on the date and at the time fixed for taxation or on any date and time to which the taxation is adjourned or who, in any way, delays or impedes the taxation or puts any other party to unnecessary or improper expense relative to the taxation shall, on the order of the taxing officer, forfeit the fees to which he or she would otherwise be entitled for drawing his or her bill of costs and attending the taxation and shall in addition be personally liable to pay for any unnecessary or improper expenses to which he or she has put any party; and the taxing officer may proceed with the taxation *ex parte*.

#### **12. Taxation procedure contained in Part III to apply to bills under Part II**

The provisions of Part III of these Regulations as to the form and procedure for filing and disposal of a bill of costs for taxation shall apply in all appropriate respects and so far as practicable to any bill of costs under Part II of these Regulations which may require to be taxed.

### 13. Discretion of taxing officer

Notwithstanding anything in these Regulations, on every taxation the taxing officer may allow all such costs, charges and expenses as are authorised in these Regulations and appear to him or her to have been necessary or proper for the attainment of justice or for defending the rights of any party but, except as against the party who incurred them, no costs shall be allowed which appear to the taxing officer to have been incurred or increased through overcaution, negligence or mistake, or by payment of special charges or expenses to witnesses or other persons, or by other unusual expenses.

## Part II – Noncontentious matters

### 14. Scale of charges in noncontentious matters

Subject to regulation 19 of these Regulations, the scale of charges by an advocate in respect of conveyancing and general business (not being business in any action or transacted in any court or in the chambers of any judge or registrar) shall be regulated as follows—

- (a) in respect of sales, purchases, mortgages and debentures completed, the remuneration shall be that prescribed in the First Schedule to these Regulations;
- (b) in respect of leases, agreements for leases or conveyances reserving rents or agreements for the same completed, the remuneration shall be that prescribed in the Second Schedule to these Regulations;
- (c) in respect of business in connection with floatation of companies, the remuneration shall be that prescribed in the Third Schedule to these Regulations;
- (d) in respect of business in connection with registration of trademarks, inventions and designs, the remuneration shall be that prescribed in the Fourth Schedule to these Regulations; and
- (e) in respect of any business referred to in paragraphs (a) and (b) of this regulation which is not completed, and in respect of other deeds or documents, including settlements and of all other business of a noncontentious nature the remuneration for which is not hereinbefore provided for, the remuneration shall be that prescribed in the Fifth Schedule to these Regulations.

### 15. Remuneration not to include stamps, auctioneer's charges, etc.

- (1) The remuneration prescribed by the various Schedules to these Regulations shall not include stamps, auctioneer's or valuer's charges, travelling or hotel expenses, fees paid on searches in public offices or on registrations, costs of extracts from any register, record or roll, or other disbursements reasonably and properly paid, but shall include stationery charges and allowances for the time of the advocate and his or her clerks, and for copying and parchment and all similar disbursements.
- (2) The remuneration prescribed in the First to Fifth Schedules to these Regulations does not apply to any business of a contentious character or any proceedings in court or chambers.

### 16. Scale charges—what they include

- (1) Scale charges shall include all work ordinarily incidental to a transaction, like in the case of a conveyance, transfer or mortgage, the taking of instructions to prepare the necessary deed or document, the investigation of title, the preparation or approval of the deed, the settlement of the transaction if in the town of the advocate's practice, the registration of the deed and correspondence between the advocate and client.
- (2) Scale charges shall not cover prior negotiations leading up to or necessary for the completion of a bargain, the tracing of title deeds, the adjudication of stamp duties, extra work occasioned by special circumstances or work occasioned by a change of circumstances emerging while an item of business is in progress, like the death or bankruptcy of a party to the transaction.

- (3) In noncontentious matters, only one-third of the scale remuneration shall be allowed for copies of documents which are carbon copies.

### **17. Scale charges—how calculated**

In the calculation of scale charges the basis of the charge shall, unless otherwise provided in the Schedules to these Regulations, and irrespective of the number of titles involved or documents required to be prepared or approved, be the sum set forth in the deed or document as the price or consideration or, if no price or consideration is set forth, the value of the subject matter affected by the deed, which shall be deemed to be—

- (a) the value fixed for the purpose of stamp duty;
- (b) the sum at which the property affected has last been passed for estate duty; or
- (c) the last price at which a sale has taken place within ten years from the date of the transaction.

### **18. Liberty of advocate to elect for Fifth Schedule**

In all cases to which the scales prescribed in the First to Fourth Schedules to these Regulations apply, an advocate may, before or contemporaneously with rendering a bill of costs, by writing under his or her hand communicated to the client, elect that his or her remuneration shall be according to the Fifth Schedule to these Regulations, but if no such election shall be made, his or her remuneration shall be according to the appropriate scale prescribed in the First to Fourth Schedules to these Regulations.

### **19. Business falling under more than one category**

If the business handled by an advocate in the course of any one transaction falls under more than one of the categories prescribed in the First to Fourth Schedules to these Regulations, each item shall be charged for separately according to the remuneration prescribed in the Schedule within which it falls, and any part of the business not specially provided for by any of the First to Fourth Schedules shall be charged for under the Fifth Schedule to these Regulations.

### **20. Definitions and application of the First Schedule**

- (1) Regulations 21 to 28 of these Regulations shall govern the application of the First Schedule to these Regulations and shall be applied in sequence, and the words “the scales” or words of similar import appearing in any of those regulations shall be read and construed as meaning the charges prescribed by the First Schedule as modified by the provision of any preceding regulation.
- (2) In regulations 21 to 28 of these Regulations, wherever their application so requires, the words “conveyance”, “mortgage”, “mortgagor” and “mortgagee” shall respectively be read and construed as “transfer” or “assignment”, “charge”, “charger” and “chargee”.

### **21. Remuneration of vendor's advocate for conveyance on sale by auction**

The remuneration of the vendor's advocate for perusing and completing a conveyance on a sale by auction shall be chargeable on each lot of property, except that where property held under the same title is divided into lots for the purposes of sale and the same purchaser buys and takes one conveyance of more than one lot, the remuneration shall be chargeable on each conveyance upon the aggregate prices of the lots contained in such or each conveyance.

### **22. Charges where advocate is concerned for both mortgagor and mortgagee or vendor and purchaser**

- (1) Where an advocate is concerned for both mortgagor and mortgagee, he or she is to be entitled to charge the mortgagee's advocate's charges and one-half of those which would be allowed to the mortgagor's advocate.



- (2) When an advocate acts for both vendor and purchaser, he or she shall be entitled to charge the purchaser's advocate's charges and one-half of the vendor's advocate's charges.

**23. Where building society is mortgagee**

- (1) Where an advocate acting on behalf of a building society makes use of a printed or stereotyped form of engrossment or mortgage or discharge, the fee payable to the mortgagee's advocate in respect thereof under the above scale shall be reduced by one-quarter.
- (2) For the purposes of this regulation, a building society shall be deemed to include any association, corporation or company acting in the making of an advance or the lending of money on the security of, or for the purposes of, purchasing or building, domestic residential property.

**24. Charges where conveyance and mortgage are prepared by one advocate**

Where a conveyance and mortgage of the same property are completed at the same time and are prepared by the same advocate, he or she shall be entitled to charge only one-half of the scale fees for approving the mortgage deed.

**25. Charges where one document prepared and one approved by one advocate**

Where a conveyance and mortgage of the same property are completed at the same time, an advocate who has prepared one document and approved the other shall be entitled to charge only one-half of the scale fees in respect of the document which he or she approved.

**26. Charges where mortgage in favour of vendor and one advocate acting for both parties**

Where a conveyance and mortgage of the same property are completed at the same time and are prepared by the same advocate and the mortgagee is the vendor, the advocate shall be entitled to charge only one-half of the scale fee prescribed for approving the mortgage deed.

**27. Where property is sold subject to incumbrance**

Where property is sold subject to incumbrances, the amount of the incumbrances shall be deemed part of the purchase money for the purpose of calculating the charges for the conveyance, except where the mortgagee is the purchaser, in which case the charge for the conveyance shall be calculated upon the price of the equity of redemption.

**28. Charges for approving draft on behalf of several parties having different interests**

If an advocate approves a draft on behalf of several parties having distinct but not conflicting interests capable of separate representation, he or she shall be entitled to charge the scale fee under the First Schedule to these Regulations in respect of each of the several parties.

**29. Application of the Second Schedule**

Regulations 30 to 35 of these Regulations shall govern the application of the Second Schedule to these Regulations.

**30. Abstract of title furnished by vendor**

Where the vendor or lessor, at the request of the purchaser or lessee, furnishes an abstract of title, it shall be charged for according to the Fifth Schedule to these Regulations.

**31. Lessee to pay lessor's costs**

In the absence of any agreement as to costs, the costs of a lessor for the preparation, completion and registration of a lease and counterpart shall be payable by the lessee.

**32. Charges where advocate is concerned for both vendor and purchaser, etc.**

Where an advocate is concerned for both vendor and purchaser or lessor and lessee, he or she shall be entitled to charge the vendor's or lessor's advocate's charges and on e-half of that of the purchaser's or lessee's advocate.

**33. Where mortgagor or mortgagee joins in a conveyance**

Where a mortgagor or mortgagee joins in a conveyance or lease, the vendor's or lessor's advocate may charge four hundred shillings in addition.

**34. Where party other than vendor is represented by a separate advocate**

Where a party, other than a vendor or lessor, joins in a conveyance or lease and is represented by a separate advocate, the charges of the separate advocate shall be calculated under the Fifth Schedule to these Regulations.

**35. Where consideration for conveyance or lease consists partly of premium and partly of rent**

Where a conveyance or lease is partly in consideration of a money payment or premium and partly of a rent, then, in addition to the remuneration hereby prescribed in respect of the rent, there shall be paid a further sum equal to the remuneration under the First Schedule to these Regulations on a purchase at a price equal to the money payment or premium.

**Part III – Contentious matters and taxation of costs****36. Application to contentious matters**

This Part of these Regulations shall apply to contentious matters and the taxation of costs as between advocate and client and between party and party in contentious proceedings.

**37. Costs in High Court and magistrates courts according to Sixth Schedule**

A bill of costs incurred in contentious proceedings in the High Court and in the magistrates courts shall, subject to any order pronounced by the court in regard to any particular case, be taxable according to the rates prescribed in the Sixth Schedule to these Regulations.

**38. Costs may be taxed as between party and party or as between advocate and client**

The costs awarded by the court on any matter or application shall be taxed and paid as between party and party unless the court shall expressly order the costs awarded to be as between advocate and client.

**39. No advocate's costs where suit brought without notice**

If the plaintiff in any action has not given the defendant notice of his or her intention to sue, and the defendant pays the amount claimed or found due at or before the first hearing, no advocate's costs shall be allowed except on an order of the judge or magistrate.

**40. Registrar to record consent order on payment of filing fee**

- (1) If, after the disposal of any proceedings by the court, the parties to the proceedings agree to the amount of costs to be paid in pursuance of the court's order or judgment in the proceedings, the parties may, in lieu of proceeding to taxation, request the registrar by joint letter to record their agreement, and the registrar shall do so upon payment of the same court fee as is payable on the filing of a bill of costs.
- (2) The agreement, when recorded, shall have the same force and effect as a certificate of taxation by the taxing officer.

**41. Costs of more than one advocate to be certified by the judge**

- (1) The costs of more than one advocate may be allowed on the basis hereafter provided in causes or matters in which the judge at the trial or on delivery of judgment shall have certified under his or her hand that more than one advocate was reasonable and proper, having regard, in the case of a plaintiff, to the amount recovered or paid in settlement or the relief awarded or the nature, importance or difficulty of the case and, in the case of a defendant, having regard to the amount sued for or the relief claimed or the nature, importance or difficulty of the case.
- (2) A certificate for two counsel may be granted under this regulation in respect of two members or employees of the same firm.

**42. Costs where same advocate is employed by two or more plaintiffs or defendants**

Where the same advocate is employed by two or more plaintiffs or defendants, and separate pleadings are delivered or other proceedings heard by or for two or more such plaintiffs or defendants separately, the taxing officer shall consider in the taxation of the advocate's bill of costs, either between party and party or between advocate and client, whether the separate pleadings or other proceedings were necessary and proper, and if he or she is of the opinion that any part of the costs occasioned by the separate pleadings or other proceedings has been unnecessarily or improperly incurred, that part of the costs shall be disallowed.

**43. Costs between party and party where joint executors or trustees defend separately**

In taxing as between party and party the costs of joint executors or trustees who defend separately, the taxing officer shall, unless otherwise ordered by the court or judge, allow only one set of costs for the defendants when he or she is of the opinion that they ought to have joined in their defence, such costs to be apportioned among them as the taxing officer shall deem fit.

**44. Where party entitled to costs fails or refuses to tax**

When any party entitled to costs refuses or neglects to file his or her bill of costs for taxation or to procure the bill of costs to be taxed and thereby prejudices any other party, the taxing officer shall be at liberty to certify the refusal or neglect and to proceed to the taxation of the costs of the other party or parties, or he or she may allow the party so refusing or neglecting a nominal sum or other sum for costs, so as to prevent any other party being prejudiced by the refusal or neglect.

**45. Taxation of costs upon an award**

Costs may be taxed upon an award in an arbitration notwithstanding that the time for setting aside the award has not elapsed.

**46. Receiver in insolvency to have notice of taxation**

In insolvency matters the registrar shall give to the receiver the usual notice of the appointment to tax any bill of costs of party and party relating to the insolvency, and the advocate or party lodging the bill shall,

on application, furnish the receiver with a copy of the bill of costs on payment of the proper fee which payment may be charged to the estate.

#### **47. Manner of preparing bill for taxation**

- (1) Bills of costs for taxation shall be prepared in five columns in the following manner—
  - (a) the first or left-hand column for dates, showing year, month, day;
  - (b) the second column for the number of the items;
  - (c) the third column for the particulars of the services charged for;
  - (d) the fourth column for the professional charges claimed; and
  - (e) the fifth column for the taxing officer's deductions.
- (2) Disbursements shall be shown separately at the foot of the bill.
- (3) Fees for attending taxation shall not be included in the body of the bill, but the item shall appear at the end, and the amount left blank for completion by the taxing officer.

#### **48. Filing bills for taxation**

- (1) Every bill of costs for taxation shall be lodged with the registrar and shall be endorsed with the name and address of the advocate by whom it is lodged, and also the name and address of the advocate (if any) for whom he or she is agent, and the name and address of any advocate or other person entitled to receive notice of the taxation.
- (2) Every such bill shall be accompanied by one carbon or other true copy of the bill for each name endorsed on it of any advocate or other person entitled to receive the notice.

#### **49. Bills not to be altered after being lodged**

No addition or alteration shall be made in a bill of costs by the party submitting the bill of costs after the bill has been lodged for taxation, except by consent of the parties or by permission or direction of the court or taxing officer.

#### **50. Notice of taxation where defendant has not appeared**

It shall not be necessary for notice of taxation of costs to be given to a defendant against whom the costs are being taxed in any case in which the defendant has not appeared in person or by advocate.

#### **51. Vouchers to be produced on taxation**

Receipts or vouchers for all disbursements charged in a bill of costs (other than witness allowances and expenses supported by a statement signed by an advocate) shall be produced at taxation if required by the taxing officer.

#### **52. Number of folios on documents charged by the folio**

- (1) All drafts and other documents or copies of them, the preparation of which is charged for, shall be produced at taxation if required by the taxing officer, and those charged for by the folio shall have the folios of the documents or copies consecutively numbered in their margin, and the number of the folios shall be endorsed on them in figures.
- (2) The length of all documents not vouched for by production of the original copies of the documents or other evidence satisfactory to the taxing officer may be certified by the advocate in writing, and if the certificate is found by the taxing officer to be erroneous, the taxing officer may disallow the cost of the document so erroneously certified or any part of it.

**53. Certificate of taxing officer on bills taxed under a special order of the court**

When a bill of costs is taxed under any special order of the court, and it appears by the order that the costs are to be paid otherwise than out of the estate of an insolvent, minor, lunatic or deceased person, the taxing officer shall note in his or her certificate of taxation by whom or the manner in which the costs are to be paid.

**54. Taxing officer may proceed *ex parte*, etc.**

The taxing officer shall have power to proceed to taxation *ex parte* in default of the appearance of either or both parties or their advocates, and to limit or extend the time for any proceedings before him or her, and for proper cause to adjourn the hearing of any taxation from time to time.

**55. Instructions to include attendance on deponent**

The allowances for instructions and drawing an affidavit in answer to interrogatories and other special affidavits shall include all attendances on the deponent to settle and read over.

**56. Where more than one-sixth taxed off**

- (1) If more than one-sixth of the total amount of a bill of costs, exclusive of court fees, is disallowed on taxation, the party presenting the bill for taxation may, in the discretion of the taxing officer, be disallowed the costs of the taxation.
- (2) The decision of the taxing officer under this regulation shall be final.

**57. Advocate entitled to charge client according to the Sixth Schedule**

In all causes and matters in the High Court and magistrates courts, an advocate shall be entitled to charge as against his or her client the fees prescribed by the Sixth Schedule to these Regulations.

**First Schedule (regs. 14(a), 20, 28, 35)****Scales of charges on sales, purchases, mortgages and debentures and for commission on sales, purchases and loans affecting certain land*****First Scale******Scale of charges on sales, purchases, mortgages and debentures***

	On the first 1,000,000 Shs.	From 1,000,000 to 10,000,000 Shs.	Over 20,000,000 Shs.
1. Vendor's advocate — For deducing title to freehold or leasehold property and perusing and completing conveyance (including preparation of contract on conditions of sale (if any))	15%	10%	5%
2. Purchaser's advocate — For investigating title to freehold or leasehold property and preparing and completing conveyance (including perusal and completing of contract (if any))	15%	10%	5%
3. Mortgagor's advocate — For deducing title to freehold or leasehold property, perusing mortgage and completing	15%	10%	5%
4 Mortgagee's advocate — (a) For investigating title to freehold or leasehold property and completing	15%	10%	5%
(b) For registering conveyance, assignment or mortgage thereof to the advocate registering it 600,000 shillings	—	—	—

Provided that the minimum fee for any transaction under this Schedule shall be 2,000 shillings.

### ***Second Scale***

***Scale of charges for commission on sales, purchases and loans affecting land registered in the land titles registry or unregistered***

	On the first 1,000,000 Shs.	From 1,000,000 to 20,000,000 Shs.	Over 20,000,000 Shs.
1. Vendor's advocate- Commission for successfully negotiating a sale of property by private treaty	15%	10%	5%
2. Purchaser's advocate- Commission for successfully negotiating a purchase of property by private treaty	15%	10%	5%
3. Mortgagor's advocate- Commission for successfully negotiating a loan	15%	10%	5%
4. Mortgagee's advocate- Commission for successfully negotiating a loan	15%	10%	5%

Note — In the first scale, “mortgage” includes any conveyance, assignment or other assurance or any agreement to convey, assign or otherwise assure any immovable property or any estate, interest or other right in the property to secure the payment of any monies; and the word “charge” includes any agreement to any immovable property or any estate, interest or other right in the property to secure the payment of any monies; but neither word shall include a memorandum of equitable mortgage by deposit of documents or a memorandum of charge by deposit of title or any agreement exclusively collateral thereto unless the collateral agreement shall contain an agreement or covenant to execute or mortgage or charge at some future time or when called upon.

### **Second Schedule (regs. 14(b), 15, 18, 19, 29)**

#### **Scales of charges for leases or agreements of leases at rack rent and for building leases, reserving rent, etc.**

##### *First Scale*

##### *Scale of charges as to leases or agreements for leases at rack rent*

1. To the advocate preparing, settling and completing a lease or agreement and counterpart-	
(a) where the annual rent does not exceed 10,000,000 shs.	15% of the annual rent
(b) where the annual rent exceeds 10,000,000 shs. But does not exceed 20,000,000 shs.	10% of the annual rent
(c) where the annual rent exceeds 20,000,000 shs.	5% of the annual rent
2. To the advocate for perusing and completing	one-half of the amount payable to the advocate preparing, settling and completing, but not less than 100,000 shs.
3. To the advocate for registering a lease or agreement for a lease, 100,000 shs.	
4. For the purposes of items 1, 2 and 3 of this scale and notwithstanding those items—	
(a) where a varying rent is payable, the amount of annual rent means the amount of the largest annual rent payable under the lease or agreement for lease or tenancy agreement;	
(b) in the case of a lease, agreement for lease or tenancy agreement of a dwelling house or flat for a term exceeding one year but not exceeding three years and not containing an option for renewal or extension capable of making the entire term one in excess of three years, an advocate may, in his or her discretion, reduce the above stated charges by a sum not exceeding 50 percent of the charges;	
(c) in the case of an extension of a term of a lease, agreement for lease or tenancy agreement capable of being effected by way of endorsement on, or annexure to, the original instrument, the charge shall be calculated under the Fifth Schedule to these Regulations.	

Notes—

“Ground rent” means rent representing the value of the land without buildings on it.

“Rack rent” means rent representing the value of the land and buildings.

### ***Second Scale***

***Scale of charges for building leases, reserving rent or other long lease not at a rack rent or agreement for it respectively***



1. To the advocate for preparing, settling, completing lease and counterpart—	
(a) where the annual rent does not exceed 1,500,000 shs.	30 percent of the annual rent
(b) where the annual rent exceeds 1,500,000 shs. But does not exceed 4,500,000 shs.	the same payment as on a rent of 1,500,000 shs. and 5 percent on the excess over 1,500,000 shs.
(c) where the annual rent exceeds 4,500,000 shs.	the same payment as on a rent of 4,500,000 shs. and 2 percent on the excess over 4,500,000 shs.
2. To the advocate for perusing draft and completing	one-half of the amount payable to the advocate preparing, settling and completing lease
3. To the advocate registering a lease or agreement for a lease	100,000 shs.

Note—Where a varying rent is payable, the amount of annual rent means the amount of the largest annual rent payable under the lease or agreement for lease.

### **Third Schedule (regs. 14(c), 15, 18, 19)**

#### **Floatation of companies**

##### **Notes**

The references to “the scale fee” are to the scale of fees set forth at the end of the sixth paragraph of this Schedule.

1. Fee for formation and incorporation of a new company with limited liability with share capital—
  - (a) in the case of a private company with limited liability and share capital where the nominal capital of the company to be formed—
    - (i) does not exceed 1,000,000 shillings, the advocate shall charge 10 percent on the nominal capital but in any case not less than 75,000 shillings;
    - (ii) exceeds 1,000,000 shillings but does not exceed 5,000,000 shillings, the advocate shall charge 10 percent for the first 1,000,000 shillings and 3 percent on the excess of 1,000,000 shillings up to 5,000,000 shillings;
    - (iii) exceeds 5,000,000 shillings but does not exceed 10,000,000 shillings, the advocate shall charge 10 percent on the first 1,000,000 shillings up to 5,000,000 shillings, and 2 percent on the excess of 5,000,000 shillings to 10,000,000 shillings;
    - (iv) exceeds 10,000,000 shillings, the advocate shall charge 1 percent on the excess of 10,000,000 shillings; and
  - (b) in the case of a public company, one and one-half times the fees set out in subparagraph (a) of this paragraph, but not less than 500,000 shillings. The fee shall include the drawing of the memorandum and articles of association, attendances and correspondences in connection with them, drawing minutes of the first meeting of the directors, obtaining Treasury consent where

necessary, and other preliminary and incidental work in that connection down to the first general allotment of shares, and shall also include the filing of all documents required by the registrar of companies to be lodged with the memorandum and articles of association.

2. Fee for the formation and incorporation of a new company without share capital—75,000 shillings to 150,000 shillings according to time, complexity and responsibility.
3. The fees in paragraphs 1 and 2 of this Schedule include drawing the memorandum and articles of association, preparing and lodging all documents necessary for the purpose of obtaining the certificate of incorporation and attendances and correspondence in connection therewith so far as the same are required to be done by the advocate, but not any work in connection with the preparation or issue of a prospectus.
4.
  - (1) Fee for drawing and preparing vendor's agreement— where there is a sale agreement pursuant to which assets are transferred to a company, the vendor's advocate shall be entitled to charge for the same agreement the scale fee calculated to the value of all the assets agreed to be sold less the value of assets, if any, for which instruments falling under the First Schedule to these Regulations are prepared, and in respect of which the scale of charges provided in that Schedule shall apply.
  - (2) For perusing and completing the agreement by the purchaser's advocate, the advocate shall charge half of the fees charged by the vendor's advocate.
5.
  - (1) Fee for the preparation of a single debenture or series of debentures where there is no trust deed—
    - (a) where no security is given other than a floating charge, the advocate shall charge double the scale fee on the amount of the debenture;
    - (b) where security is given by way of a mortgage, debenture or other form of charge of immovable property, in addition to a floating charge, the advocate shall charge the fee prescribed for a mortgagee's or chargee's advocate in the First Schedule to these Regulations and, in addition, the scale fee;
    - (c) in any case not provided for, the above fee shall be determined under the Fifth Schedule to these Regulations.
  - (2) Fee for the preparation of a debenture, trust deed, securing one or more debentures or series of debentures or debenture stock—the advocate shall charge treble the scale fee on amount secured and, in addition, the fees prescribed in the Fifth Schedule to these Regulations in respect of any necessary supplemental security instrument; except that—
    - (a) where the debenture holder or the trustee (as the case may be) and the company creating the security are separately represented, the company's advocate shall be entitled to charge one-half of the fees chargeable by the advocate for the debenture holder or trustee;
    - (b) where the debenture holder or the trustee and the company creating the security are represented by the same advocate, that advocate shall be entitled to charge, in addition to the fee mentioned in subparagraph (a) of this paragraph, one-fourth of such fees in respect of his or her work on behalf of the company.
  - (3) The fees at subparagraphs (2)(a) and (b) of this paragraph include attendance, correspondence, the drawing of resolutions and documents and the approval thereof and registration at the companies and land registries, where necessary. Unless otherwise agreed in writing, both the fees of the advocate for the debenture holder or the trustee and those of the advocate for the company are payable by the company.
6. Fee for preparing, settling or approving prospectus on issue of share or loan capital or offer for sale thereof, obtaining stock exchange quotation, drafting and adjusting press advertisements, the reconstruction or amalgamation of companies or any other nonlitigious work in relation to company matters not otherwise provided for—the advocate shall charge according to time, complexity and responsibility

### *Scale of fees*

Where the capital involved does not exceed 1,000,000 shs.	15 percent but not less than 100,000 shs.
Where the capital involved exceeds 1,000,000 shs. but does not exceed 10,000,000 shs.	15 percent on the first 1,000,000 shs. and 5 percent on the excess of 1,000,000 shs. up to 10,000,000 shs.
Where the capital involved exceeds 10,000,000 shs.	5 percent on the excess of 10,000,000 shs.

7. (1) Fee for registration of foreign companies establishing a place of business within Uganda inclusive of fees for meetings and correspondences, but exclusive of drawing fees, copying and notarial fees—the advocate shall charge such fee as is reasonable according to time, complexity and responsibility.
- (2) If it is necessary to draw new articles of association the fee chargeable shall be in accordance with paragraph 1 of this Schedule.
8. For the formal returns required by the Companies Act for completing and filing, the advocate shall charge 11,000 shillings for the first return and 20,000 shillings for each other return made at the same time.
9. Fee for drawing and preparing a memorandum or contract for filing in regard to shares issued wholly or partly for a consideration other than cash not covered by the above fees—the advocate shall charge 150,000 shillings per folio, together with the appropriate fees for meetings and correspondence, and 30,000 shillings for filing.

#### **Fourth Schedule (regs. 14(d), 15, 18, 19)**

#### **Trademarks, patents and chattels transfer**

##### *A—Trademarks*

	Shs.
1. Applications—	
(a) instructions to register one trademark in one class and drawing form of authorisation	200,000
(b) instructions to register second and further trademarks in the name of the same proprietor simultaneously per trademark in one class	150,000
(c) drawing application for registration and four copies of representation of mark	50,000
2. Registered users—	
(a) instructions to file an application to enter one registered user of one registered trademark or more than one registered trademark of same proprietor incorporated in the same set of documents and subject to the same conditions and restrictions in each case—	
(i) for the first single registered trademark	200,000
(ii) for the second registered trademark	100,000
(iii) for the third registered trademark	60,000
(iv) for the fourth and each subsequent registered trademark, applications being filed simultaneously	25,000
(b) drawing statement of case, statutory declaration in support and application, depending on the amount of work involved but not less than	350,000
(c) drawing registered user agreement, depending on the amount of work involved but not less than	250,000
(d) instructions to file an application under section 30(9)(b) of the Trademarks Act for cancellation of a registered user in respect of one registered trademark of same proprietor—	
(i) for the first or single registered trademark	200,000

(ii) for the second registered trademark	150,000
(iii) for the third registered trademark	70,000
(iv) for the fourth and each subsequent trademark, applications being filed simultaneously	35,000
(e) drawing application and statement of grounds, depending on amount of work involved, but not less than	100,000
(f) for each subsequent registered trademark, the grounds for cancellation being the same	30,000
(g) instruction to file an application for variation of terms of appointment of a registered user, including drawing application	200,000
3. Assignments—	
(a) instructions to file an application to register a subsequent proprietor of one registered trademark (or more than one registered trademark standing in the same name under the same devolution of title and filed simultaneously) with or without goodwill—	
(i) for the first registered trademark	150,000
(ii) for the second registered trademark	50,000
(iii) for each subsequent registered trademark	35,000
(b) instructions to file application for directions by the registrar for advertisement of the assignment of trademarks in use without goodwill and attending to the advertisement thereof—	
(i) for one registered trademark assigned	150,000
(ii) for every other registered trademark assigned under the same devolution of title filed simultaneously	30,000
(c) instructions to apply for extension of time in which to apply for directions to advertise, from	65,000

4. Renewals—	
(a) instructions to renew the registration of one trademark in one class, including drawing the prescribed form and form of authorisation	150,000
(b) instructions to renew the registration of second and further trademarks in the name of the same proprietor simultaneously, including drawing the prescribed form and form of authorisation per mark in one class	100,000
(c) instructions to renew the registration of one trademark in one class under rule 64 of the Trademarks Rules, including drawing the prescribed forms and form of authorisation	150,000
5. Change of name—	
(a) instructions to register change of name of the registered proprietor in respect of one trademark in one class, including drawing the prescribed form and form of authorisation	150,000
(b) instructions to register change of name of the registered proprietor in respect of second and further trademarks simultaneously, including drawing the prescribed form and form of authorisation for each change of name per trademark in one class	50,000
6. Change of address—	
(a) instructions to register change of address of the registered proprietor in respect of one trademark in one class, including drawing the prescribed form and form of authorisation	150,000
(b) instructions to register change of address of the registered proprietor in respect of second and further trademarks simultaneously, including the drawing of the prescribed forms and form of authorisation for each change of address per trademark in one class	50,000
7. Alterations of amendments—	

(a) instructions to amend or alter one registered trademark in one class, including drawing the prescribed form and form of authorisation	200,000
(b) instructions to amend or alter second and further registered trademarks simultaneously in one class, including the drawing of the prescribed form and form of authorisation for amendment or alteration per trademark in one class	50,000
8. Searches—	
(a) instructions to search register	80,000
(b) instructions to advise on the registerability of a proposed trademark in one class, including all correspondence	150,000
(c) instructions to obtain registrar's preliminary advice on Form TM 27 or TM 28, including drawing the prescribed form and all correspondence in connection with the form	60,000
(d) instructions to search a trademark file for particulars of the trademark per trademark in one class	50,000
9. Opposition and rectification proceedings—	
(a) instructions to enter opposition or to defend opposition proceedings or to apply for rectification or to defend rectification proceedings where the opposition or proceedings are conducted before the registrar, such fee as the taxing officer, in the exercise of his or her discretion and taking into consideration the nature and importance of the opposition or rectification, the value of the trademark to the parties concerned, the amount of evidence filed and the time required for the preparation thereof, the general conduct of the proceedings and all other relevant circumstances, shall decide but not less than	500,000
(b) attendances before the registrar conducting opposition or rectification proceedings—	
(i) every whole day	150,000

(ii) every half-day or part thereof	75,000
(c) on interlocutory matters, taking judgments, minutes or part thereof	10,000
10. Miscellaneous matters—	
(a) attendances on the registrar for every 15 minutes or part thereof	10,000
(b) correspondence letters, reinfringement, opposition, but not concerned with applications, renewals—	
(i) per letter	10,000
(ii) or per folio	2,000
(c) receiving and perusing letters—	
(i) per letter	5,000
(ii) or per folio	1,000
(d) drawing all other necessary documents, notice of opposition, statutory declarations, counter statements, etc.—	
(i) per folio	10,000
(ii) or file copies per folio	2,000
(e) perusing documents, pleadings, statutory declarations, etc. to be charged for as for perusals at item 6(a) of the Sixth Schedule to these Regulations	

### **Note**

The fees for instructions in each case enumerated other than the fee for oppositions or rectification include the drawing and lodging of all forms of disclaimer, requests for correction of clerical error or for amendment of an application, the payment of association fees, stamping of documents and all other correspondences.

### ***B - Patents and designs***



	Shs.
1. Instruction to register a patent, including drawing form of authorisation and stamping it, drawing and lodging application and all correspondences	200,000
2. Instructions to register an assignment of a patent, including drawing form of authorisation and stamping it, drawing assignment and lodging application and all correspondence	150,000
3. Instructions to register an extension of a patent, including drawing form of authorisation and stamping it and making application for extension	150,000
4. Attending at the registry, searching register of patents— for every 15 minutes	10,000

All instruction fees prescribed in parts A and B of this Schedule may, in any case, be increased by the registrar in his or her discretion.

### ***C – Chattels transfer***

The charge shall be as set out under the scale in item 5 of the Third Schedule to these Regulations for a single unsecured debenture.

**Fifth Schedule (regs. 14(e), 15, 30, 34)****Scale of fees in respect of business the remuneration for which is not otherwise prescribed**

	Shs.
1. Instructions for drawing and perusing deeds, deed polls, affidavits and other documents or other matters of a noncontentious nature—	
(a) such fee for instructions as may be fair and reasonable, having regard to the care and labour required, the number and length of papers to be perused, the nature or importance of the matter, the amount or value of the subject matter involved, the interest of the parties, complexity of the matter, and all other circumstances of the case	
(b) in ordinary cases, per folio	10,000
2. Attendances in person or by telephone—	
(a) in ordinary cases, per 15 minutes or part thereof	10,000
(b) in other cases, the taxing officer may increase or reduce the charge in paragraph 2(a) of this Schedule if for any special reason he or she sees fit	
3. Abstract of title—	
(a) where requested by purchaser's or mortgagee's advocate, drawing abstract or memorandum, per folio	10,000
(b) fair copy, per folio	4,000
4. Journeys from home—	
(a) for every day of not less than six hours employed on business or in travelling	300,000
(b) where a less time than six hours is so employed per hour	50,000

5. Time engaged where charge is so based, in lieu of charges per item of work done—per hour, or part of an hour	50,000
6. Correspondence—	
(a) letters or per folio	20,000 4,000
(b) receiving and perusing a letter or per folio	5,000 1,000
7. Opinions—for formal written opinion, charge such fee as may be reasonable in the circumstances, having regard to the same considerations as set out above for the assessment of instructions, but not less than	65,000
8. Debt collection—in respect of noncontentious debt collection matters, an advocate may opt to charge therefor upon the following inclusive scale in lieu of charging per item for work done—	
(a) where the amount of debt does not exceed 500,000 shs.	10 percent of the debt to be collected but in any case not less than 20,000 shs.
(b) where the amount of debt exceeds 500,000 shs. but does not exceed 1,000,000 shs.	10 percent of the first 500,000 shs. and 5 percent on the excess of 500,000 shs. up to 1,000,000 shs.
(c) where the amount of debt exceeds 1,000,000 shs. but does not exceed 10,000,000 shs.	10 percent of the first 500,000 shs. and 5 percent on the excess of 500,000 shs. up to 1,000,000 shs. and 3 percent on excess of 1,000,000 shs. up to 10,000,000 shs.
(d) where the amount of debt exceeds 10,000,000 shs.	1 percent on the excess of 10,000,000 shs.

Provided that where a letter of demand is followed by suit in court, the scale set out in this Schedule shall not apply, and the letter shall be charged under the Sixth Schedule to these Regulations.

### **Sixth Schedule (regs. 37, 57)**

#### **Costs in the High Court and magistrates courts**

1. Instructions to sue or defend—
  - (a) subject as hereafter provided, the fees for instructions shall be as follows—
    - (i) to sue in an ordinary suit in which no appearance is entered under Order XXXVI of the Civil Procedure Rules where no application for leave to appear and defend is made, the fee shall be 65 percent of the fees chargeable under item 1(a)(iv) of this Schedule;

- (ii) to sue or defend in a suit to which the provisions of Order XXXVI of the Civil Procedure Rules apply in which an application for leave to appear and defend was made and refused, the fee shall be 75 percent of the fee chargeable under item 1(a)(iv)(D) of this Schedule;
- (iii) in a suit where settlement is reached prior to confirmation of the first hearing date of the suit the fee shall be 85 percent of the fee chargeable under item 1(a)(iv) of this Schedule;
- (iv) to sue or defend in any other case or to present or oppose an appeal where the value of the subject matter can be determined from the amount claimed or the judgment—
  - (A) where the amount does not exceed 500,000 shillings—12½ percent on the amount claimed;
  - (B) where the amount exceeds 500,000 shillings but does not exceed 5,000,000 shillings—12½ percent on the first 500,000 shillings and 10 percent on the next 4,500,000 shillings;
  - (C) where the amount exceeds 5,000,000 shillings but does not exceed 10,000,000 shillings—12½ percent on the first 500,000 shillings, 10 percent on the next 4,500,000 shillings and 7½ percent on the next 5,000,000 shillings;
  - (D) where the amount exceeds 10,000,000 shillings but does not exceed 20,000,000 shillings—12½ percent on the first 500,000 shillings, 10 percent on the next 4,500,000 shillings, 7½ percent on the next 5,000,000 shillings and 5 percent on the next 10,000,000 shillings;
  - (E) where the amount exceeds 20,000,000 shillings - 1 percent on the excess of 20,000,000 shillings;
- (v) to sue or defend or to present or oppose an appeal in any case not provided for above in any court, not less than 75,000 shillings;
- (vi) to present or oppose a petition for winding up a company or a divorce or other matrimonial proceedings or to prosecute or oppose a suit by originating summons in any court, not less than 75,000 shillings;
- (vii) for applications, notices of motion or chamber applications—
  - (A) where the application is unopposed, not less than 100,000 shillings;
  - (B) where the application is opposed, not less than 150,000 shillings;
- (viii) to file objections to an arbitrator's or commissioner's report the fee shall be as in items (iv) or (v) of this paragraph depending on whether it can be valued or not; except that—
- (ix) where, due to the complexity of a case, a higher fee is considered appropriate, the advocate for either party may apply to the presiding judge or magistrate, as the case may be, for a certificate allowing him or her to claim a higher fee; the judge or magistrate shall then specify the fraction or percentage by which the instruction fee should be increased;
- (x) where either party is of the opinion that the case should have been brought in a magistrate's court, that party may also apply to the presiding judge for a certificate reducing the fees and if the application is granted, then, the judge shall specify the fraction or percentage by which the instruction fee shall be reduced, provided that the reduction certificate shall not exceed 1/5 or 20 percent of the fees;
- (xi) in any case in which the costs of more than one advocate have been certified by the presiding judge or magistrate, as the case may be, the instruction fee allowed and other charges shall be increased by one-half to cover the second advocate;
- (xii) in any case in which the costs of a senior counsel have been certified by the presiding judge or magistrate, as the case may be, the instruction fee allowed and allowance for the attendances at the court conducting the cause shall be increased by one-third;

- (xiii) in any case in which the costs of a senior counsel and a junior counsel have been certified by the presiding judge or magistrate, as the case may be, the instruction fee set out above shall be increased by one-half to cover a senior counsel and other charges shall be doubled accordingly;
  - (b) as between advocate and client, the instruction fee to be allowed on taxation shall be the actual instruction fee allowed as between party and party increased by one-third.
2. Drawing court papers—
- (a) pleadings, interlocutory application, notice of motion or chamber application, originating summons, affidavit, petition of appeal, interrogatories, notices to admit and produce, agreement for compromise, adjustment or satisfaction of suit, or for reference to arbitration (two folios or less), 15,000 shillings;
  - (b) the like, in excess of two folios, additional per folio after the first two folios, 5,000 shillings;
  - (c) creditor's or debtor's petition that debtor be adjudicated insolvent, 10,000 shillings per folio, but not less than 25,000 shillings;
  - (d) notice of objections by debtor to creditor's petition where court allows costs to the debtor on dismissal of creditor's petition, 10,000 shillings per folio, but not less than 25,000 shillings;
  - (e) all other necessary documents, 8,000 shillings per folio, but not less than 25,000 shillings;
  - (f) every agreement raising questions of law or fact for the decision of the court (unless certified by the judge or magistrate to be allowed at a higher rate), 8,000 shillings per folio, but not more than 50,000 shillings;
  - (g) bill of costs per folio, 5,000 shillings;
  - (h) affidavit of service inclusive of annexures, 10,000 shillings.
3. Copies—
- (a) copies of pleadings, affidavit, petition of appeal, cross objections to petition, interrogatories, replies to interrogatories, agreement in satisfaction of suit or for reference to arbitration, exhibit, bill of costs and every other necessary document (whether for court or opposing party) per folio, 15,000 shillings;
  - (b) the actual costs of copies of judge's notes bespoken from day-to day as a case proceeds may be allowed if certified for by the trial judge;
  - (c) the actual cost of printing supported by vouchers shall be allowed (subject to regulation 13 of these Regulations);
  - (d) in special cases in addition to preparing and making copies of any account or other documents not being notes or observations relating to the evidence of a witness only, which may be necessary for the judge's or advocate's use at the trial, such sum as may be reasonable, not exceeding per folio, 5,000 shillings.
4. Letters—letter before action or other necessary letter—20,000 shillings, or per folio 4,000 shillings
5. Attendance—
- (a) each necessary telephone call allowed, 10,000 shillings;
  - (b) on any necessary application to, or attendance on, the magistrate or registrar including taxation, per fifteen minutes or part thereof, 15,000 shillings;
  - (c) at offices of court or registrar or upon opposite party or his or her advocate on routine matters—
    - (i) advocate—10,000 shillings;
    - (ii) clerk—7,000 shillings;

- (d) to make or oppose any application or motion before the judge or magistrate, not less than 50,000 shillings;
  - (e) at court on any matter on a date fixed by the court for hearing or for calling over lists when case cannot be taken or summons unserved—
    - (i) if in court, 20,000 shillings;
    - (ii) if in chambers, 15,000 shillings;
  - (f) at court for orders if defendant appears and admits the claim and judgment is given, 30,000 shillings;
  - (g) at court on settlement of issues or for orders, 30,000 shillings;
  - (h) at court conducting cause—
    - (i) for every day of not less than six hours, 30,000 shillings;
    - (ii) where a time less than six hours is so employed, per hour 50,000 shillings;
  - (i) to hear a reserved judgment or to obtain judgment on arbitrator's award or commissioner's report, per half-hour or part thereof 20,000 shillings;
  - (j) with judge on a view, if in court hours, the same fees as for attendances in court conducting the cause, but if out of court hours, per hour, including travelling time, in addition to all expenses properly incurred in getting to and from the place viewed, 50,000 shillings;
  - (k) where there are several deponents or it is necessary for the purpose of having an affidavit sworn to go a distance or employ an agent, reasonable allowance may be made on special grounds by the taxing officer;
  - (l) at the meeting of creditors of a bankrupt, per fifteen minutes or part thereof, 10,000 shillings;
  - (m) on behalf of a petitioning creditor or receiver, after the receiver is appointed, and giving him or her all necessary information, per fifteen minutes or part thereof, 10,000 shillings;
  - (n) before a commissioner for adjustment of accounts, per fifteen minutes or part thereof, 15,000 shillings;
  - (o) before an arbitrator, the same fees as for conducting a case in court;
  - (p) for all other necessary attendances, per fifteen minutes or part thereof, 12,000 shillings,
- except that reasonable and necessary travelling and subsistence expenses within Uganda shall be allowed at the discretion of the taxing officer.

6. Perusals—

- (a) perusals of pleading memorandum of appeal, interrogatories and answers to interrogatories, notices to admit, petition to wind up company, petition in insolvency, notice of motion in courts, chamber summons, affidavits, originating summons or other necessary document not specifically provided for—10,000 shillings, or per folio, 5,000 shillings;
- (b) perusals of notices and other routine documents, 5,000 shillings;
- (c) perusals of necessary letter, 5,000 shillings, or per folio, 1,000 shillings;
- (d) for reading and correcting proofs, printed matter, per folio, 1,000 shillings.

7. Service—

- (a) where service is in person, a reasonable charge depending on the distance and time taken to be allowed at the discretion of the taxing officer;

- (b) for actual travelling and subsistence expenses incurred by the process server, charge the actual expenses incurred;
  - (c) where service is by post or by any other mode of substituted service, charge the actual expenses incurred.
8. Plans, models, etc.
- For plans, charts, photographs or models for use of the judge at trial, such sum as is actually incurred shall be charged.
9. Translation
- Translation of necessary documents or accounts, per folio, not less than 10,000 shillings.
10. Probate proceedings—
- (a) perusing will, per folio, 10,000 shillings;
  - (b) instruction to apply for grant of probate or letters of administration with or without will annexed, or for resealing a grant, not less than 100,000 shillings; except that where the application is contested, the advocate for the applicant and the advocate for the opposing party shall charge such fee as shall be allowed by the taxing officer, but in any case not less than 250,000 shillings;
  - (c) drawing application for letters of administration or probate, oath of executor, affidavit of due execution of will or any other necessary documents, charge as in paragraph 2(a) and (b) of this Schedule;
  - (d) instructions to prepare an inventory or account, per 200,000 shillings of net estate, 10,000 shillings, but not less than 60,000 shillings;
  - (e) drawing inventory of account, per folio, 121,000 shillings, but not less than 40,000 shillings;
  - (f) copies of inventory and account and other necessary documents per folio, charge the same as in paragraph 4 of this Schedule;
  - (g) necessary attendances at the registrar's in connection with taking out letters, or registering a will, charge as in paragraph 5 of this Schedule.
11. Bankruptcy proceedings—
- (a) petitioning debtor's advocate's costs in summary cases—
    - (i) instructions for petition, 180,000 shillings;
    - (ii) instructions to apply for discharge, 90,000 shillings;
  - (b) instructions for petition where the assets are certified in nonsummary cases—
    - (i) as not likely to realise 1,000,000 shillings, not more than 10,000 shillings;
    - (ii) as likely to exceed 1,000,000 shillings, but not to exceed 5,000,000 shillings, not less than 500,000 shillings;
    - (iii) as likely to exceed 5,000,000 shillings, then the minimum fee shall be increased by 100,000 shillings for every additional 1,000,000 shillings, or part thereof, up to 10,000,000 shillings;
    - (iv) in excess of 10,000,000 shillings, then the minimum fee shall be increased by 20,000 shillings for every additional 1,000,000 shillings or part thereof;
  - (c) a certificate of the receiver as to the value by which the assets are likely to increase shall be produced to the taxing officer and the allowance for instructions for petition made accordingly;
  - (d) in cases where a composition is accepted and confirmed by the court the value of the assets shall be taken at the amount required for the purpose of composition;

- (e) instruction to apply for discharge, not less than 12,000 shillings;
- (f) debtor's advocate's costs for instructions for, and drawing consent to, an order of adjudication on creditor's petition to declare insolvent—
  - (i) where the assets are certified by the receiver as not likely to realise 500,000 shillings, not less than 90,000 shillings;
  - (ii) as likely to exceed 500,000 shillings, not more than 150,000 shillings;
- (g) creditor's advocate's costs for petition to adjudicate debtor insolvent where assets are certified—
  - (i) as not likely to realise 1,000,000 shillings, not more than 300,000 shillings;
  - (ii) as likely to exceed 1,000,000 shillings, but not to exceed 5,000,000 shillings, not less than 500,000 shillings;
  - (iii) as likely to exceed 5,000,000 shillings, then the minimum fee shall be increased by 100,000 shillings for every additional 1,000,000 shillings or part thereof up to 10,000,000 shillings;
  - (iv) in excess of 10,000,000 shillings, then the minimum fee shall be increased by 20,000 shillings for every additional 1,000,000 shillings or part thereof;
- (h) instruction for the appointment of interim receiver of an insolvent's estate, not less than 100,000 shillings;
- (i) where the debtor disputes the statements in the petition, further instructions, not less than 200,000 shillings;
- (j) debtor's advocate's costs where the court allows costs to the debtor on dismissal of a petition in insolvency, instructions to oppose petitions, not less than 300,000 shillings.