THE SUPREME COURT OF APPEAL OF SOUTH AFRICA

JUDGMENT

Not Reportable

Case no: 205/2024

Case no: 613/2024

In the matter between:

BANDARA INVESTMENTS CC	**FIRST APPLICANT**
MERCHANT SALEH MOHAMMED	**SECOND APPLICANT**

and

SIMON CHETWYND PALMER	**FIRST RESPONDENT**
LEGAL PRACTICE COUNCIL – KZN	**SECOND RESPONDENT**
S NAIDOO INVESTIGATOR LPC	**THIRD RESPONDENT**

Neutral citation: *Bandara Investments CC & Another v Palmer & Others* (205/2024 & 613/2024) [2026] ZASCA 85 (19 June 2026)

Coram: SMITH JA

Heard: 15 May 2026

Delivered: This judgment was handed down electronically by circulation to the parties' representatives by email, publication on the Supreme Court of Appeal website and release to SAFLII. The date and time for the handing down of the judgment is deemed to be 11:00 on 19 June 2026.

Summary: Review of taxation under rule 17 of the Rules of the Supreme Court of Appeal – when reviewing Court may interfere with discretion exercised by the Taxing Master – whether instructing attorneys and attorneys practising at the seat of the Court may both charge for perusal of the same pleadings and documents – reasonableness of counsel's fees – factors to be considered.

ORDER

Review of Taxing Master's *allocaturs* (case numbers 205/2024 & 613/2024):

The applications for review of taxation are dismissed with costs.

JUDGMENT

Smith JA

Introduction

[1] This matter concerns two separate reviews of the Taxing Master's *allocaturs* under rule 17 of the Rules of the Supreme Court of Appeal (the SCA rules). The first applicant's application for leave to appeal was dismissed on 7 May 2024. Thereafter, an application for reconsideration in terms of s 17(2)(*f*) of the Superior Courts Act 10 of 2013 (Superior Courts Act) was also dismissed, with costs, on 7 August 2024. Following those orders, the applicant submitted two separate bills of costs for taxation: one in respect of the application for leave to appeal, under case number 205/2024 (the first bill), and another relating to the application for reconsideration, under case number 613/2024 (the second bill). Both bills relate to fees due to Attorneys, Simon Chetwynd-Palmer (the first respondent) and their Bloemfontein correspondent, Eugene Attorneys.

[2] The taxation was opposed. During the taxation process, the first applicant objected to certain rulings by the Taxing Master, who issued her *allocaturs* on 5 February 2025. The first applicant then filed detailed review applications under SCA rule 17(3), challenging almost all of the Taxing Master's decisions.

[3] In response, the Taxing Master submitted her stated case, providing detailed reasons for each ruling and maintaining that all decisions were made in accordance with

the relevant rules, prescribed tariffs and applicable legal principles. Before considering the review grounds advanced by the applicant, it is useful briefly to summarise the established legal principles that underpin the review of a Taxing Master's decision.

[4] The Taxing Master is vested with significant discretion in deciding whether the costs claimed in a bill of costs are reasonable. This discretion is exercised according to the principle that costs must be reasonable and comply with the applicable tariff, unless there are justified deviations.

[5] The legal test for judicial interference with a Taxing Master's decision is well established in South African law. Courts are generally reluctant to interfere with the Taxing Master's discretion, which is presumed to be exercised judicially, reasonably, and on sound principles. However, a court will intervene if it is convinced that the Taxing Master's decision was 'clearly wrong'. This standard requires that the Taxing Master's view of the matter differ so materially from that of the reviewing court that it invalidates the ruling.[1]

[6] Judicial interference is justified in specific circumstances, including where the Taxing Master: acted mala fide, with ulterior motives, or for improper purposes; failed to apply their mind to the matter or did not exercise discretion at all; disregarded regulatory prescripts or acted on incorrect principles; or the decision was based on a misinterpretation of the law, a misunderstanding of the facts, or an unreasonable conclusion.[2]

[7] In light of those principles, I turn to consider the review grounds raised by the first applicant and the reasons provided by the Taxing Master in the stated cases.

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[1] *Legal and General Assurance Society Ltd v Lieberum, NO and Another 1968 (1) SA 473 (A)*; *R H Christie Incorporated v Taxing Master – Supreme Court of Appeal* [2021] ZASCA 152 para 55; *City of Cape Town v Arun Property Development (Pty) Ltd and Another* [2008] ZAWCHC 22; 2009 (5) SA 227 (C) (*Arun Property Development*) para 17.
[2] Ibid.

Objections to items in the first bill (SCA case 205/2024)

Recovery of attorney's fees by the first respondent

[8] The first applicant objected to items numbers 5, 11, 12, 13, 15, 25, 38, 39, 47, 52, 53, 55, 58, 59, 60, 61, 62, and 63 on the basis that the first respondent, although an attorney, acted in person and was therefore a self-representing litigant. On that ground, the first applicant contended that neither the 'Rules of Court' nor the applicable tariff permits the recovery of costs by a litigant who appears on his own behalf. In her stated case, the Taxing Master referred to *Texas Co (SA) Ltd v Cape Town Municipality* (*Texas Co*)[3] and explained the basis on which she had allowed the claims for services rendered by the first respondent in his professional capacity as an attorney. In this regard, she relied on the established principle that an attorney who litigates successfully in person may recover costs that represent professional earnings, rather than actual expenditure or liability.

[9] South African law recognises that a costs award is intended to indemnify the successful litigant for expenses necessarily incurred in the litigation. It is not meant to confer a profit. As a general rule, recoverable costs are therefore limited to amounts actually paid or liabilities actually incurred, as explained in *Texas Co*. There is, however, an established exception for attorneys who act in person. Such attorneys may recover costs on the same footing as if they had instructed another attorney, provided the items claimed are necessary and not fictitious. That exception has been recognised in several decisions, including *Texas Co* and *Knoll v Van Druten and Another*.[4] It follows that an attorney may not claim fees for instructing or consulting with himself or herself, because such items are fictitious and unnecessary.

[10] Applying these principles, the Taxing Master was correct to allow the relevant items in the first bill. The objections to those items, insofar as they were based on the contention that the first respondent was not entitled to recover professional earnings, must therefore fail.

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[3] *Texas Co (SA) Ltd v Cape Town Municipality* 1926 AD 467.
[4] *Knoll v Van Druten and Another* 1953 (4) SA 145 (T).

Duplication of perusal charges

[11] The first applicant raised further objections to certain perusal charges (items 14, 41, 42, 43, 45, 49, 50, and 55), contending that they duplicated fees already charged by the respondents for perusing the same documents. The Taxing Master explained that those fees were properly allowed. She asserted that it is an established principle that a correspondent attorney who is not merely a post-box is entitled to peruse documents and pleadings filed on behalf of the instructing attorney.

[12] The taxation of legal costs is governed by strict principles to ensure fairness and prevent duplication of charges. As a general rule, duplication of perusal fees is not permitted. The Taxing Master must ensure that costs are reasonably incurred, justified by the work done, and not excessive. There are, however, limited circumstances in which both the instructing attorney and the correspondent attorney may charge perusal fees for the same documents. This may occur, amongst others, where the correspondent attorney's role extends beyond administrative functions and requires substantive engagement with the matter. Examples include drafting documents, ensuring compliance with local court practice, or attending consultations. The Taxing Master may also allow such fees when collaboration between the two attorneys is necessary due to the complexity of the matter or the geographic distance between the litigant and the court. In every case, the fees must be justified and must not result in overcharging.[5]

[13] Ordinarily, the instructing attorney is the party entitled to the substantive perusal fee because that attorney maintains direct contact with the client and is responsible for the overall conduct and strategy of the case. By contrast, the correspondent attorney's role in relation to received documents is usually administrative, serving primarily as a conduit for filing and service. For that reason, the correspondent attorney will generally be limited to a lower fee for receiving, sorting, or scanning documents, rather than a full professional perusal fee, unless an independent legal evaluation is required for urgent local court compliance.

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[5] *Cobb v Levy* 1978 (4) SA 459 (T); *Thornycroft Cartage Co v Beier & Co (Pty) Ltd and Another* 1962 (3) SA 26 (N).

[14] For these reasons, the perusal fees claimed by Attorneys Chetwynd-Palmer, as instructing attorneys, were properly allowed. I shall consider separately whether any perusal fees claimed by the correspondent attorneys, Eugene Attorneys, constitute impermissible duplication when measured against the principles set out above.

Objections to the amount allowed for instructions to counsel

[15] The first applicant objected to the amount of R748.50 allowed for instructions to counsel. The objection was that the fee relating to counsel who initially acted in the matter should have been disallowed because that counsel did not remain involved and was later replaced by different counsel.

[16] The Taxing Master explained that the total fee allowed for instructions to counsel under SCA rule 18E is R1 021. She, nevertheless, allowed the lesser amount of R754.50, which she considered reasonable in the circumstances. She further stated that there was no duplication of charges because only one instruction fee had been allowed.

[17] I am not persuaded that the Taxing Master's decision to allow the reduced fee in respect of this item was clearly wrong. This ground of review must therefore fail. That conclusion disposes of the objections raised in relation to items 22, 32 and 33.

Unnecessary communications

[18] The objection to the fees charged for letters and emails under items 28, 29, 41, 42, 49 and 50 was that those communications were unnecessary, did not advance the litigation, and should therefore have been disallowed.

[19] The Taxing Master explained that she had allowed the charges in respect of these items because, in line with accepted practice, fees for up to ten letters may be allowed in petitions. She considered these letters to be 'inherently part of advancing the matter' and therefore allowed the attendant fees as reasonable in terms of SCA rule 18D(1)(*a*) and 18D(2)(*a*), respectively.

[20] The disputed emails included replies to the opposing attorney's request for a legible copy of an annexure, communications aimed at correcting an incomplete affidavit, and enquiries about pleadings that were undated or unsigned. Their stated purposes show that they were necessary for the proper advancement of the litigation. In the circumstances, the Taxing Master's decision to allow the related charges cannot be faulted. I am therefore not persuaded that her ruling was clearly wrong, and this ground of review must likewise fail.

Reasonableness of counsel's fees

[21] The first applicant objected to the fee of R11 500 allowed in respect of counsel's fees on the ground that it is unjustifiably excessive. In considering the reasonableness of counsel's fees, the Taxing Master must consider the complexity of the issues, the importance of the matter to the parties, and the value of the case. Other relevant factors include the nature of the dispute, the size of the record, and the novelty of the questions raised.[6]

[22] The Taxing Master must also consider the work counsel actually performed, including preparation, drafting, and the presentation of argument. While time spent may be relevant, it is not decisive; the real enquiry is the value of the work done. The Taxing Master may also refer to recognised fee guidelines issued by professional bodies. These guidelines provide useful benchmarks for consistency and fairness in taxation. Ultimately, the Taxing Master must ensure that counsel is fairly compensated for professional skill, preparation, and argument, while ensuring that the successful party recovers only reasonable costs and is not overcompensated.

[23] In her stated case, the Taxing Master explained that counsel was required to consider the papers in order to settle the answering affidavit and to deal, in the same exercise, with both the condonation application and the application to dismiss the leave to appeal. Those were not routine or mechanical tasks. They required counsel to engage with the record, identify the issues arising from the applicant's procedural defaults, and

[6] *Arun Property Development* fn 1 above.

formulate a coherent response to the substantive and procedural relief sought. The fee allowed must therefore be assessed against the nature and scope of the work actually performed, rather than by reference to amount alone.

[24] In addition, the taxation was not undertaken in the abstract. The Taxing Master considered the recognised factors relevant to counsel's fees, namely the importance of the matter, the complexity of the issues, the volume of the papers, and the value of the work done. That approach accords with the principles articulated in *City of Cape Town v Arun Property Development (Pty) Ltd and Another* (*Arun Property Development*) and with the broader principle that taxation must allow reasonable remuneration for work necessarily and properly performed, while excluding excess or overreaching.

[25] There is nothing in the material before me to suggest that the Taxing Master acted on a wrong principle, overlooked a relevant consideration, or allowed compensation for unnecessary duplication. On the contrary, her reasons show that she evaluated the changed purpose of counsel's perusal, the breadth of the reconsideration application, and the demands of drafting an answering affidavit that addressed more than one interlocutory issue. In those circumstances, the first respondent has not shown that the fee allowed was so disproportionate or unjustified as to render the Taxing Master's ruling clearly wrong. This ground of review must therefore fail.

Bill of costs in respect of correspondents' fees (Eugene Attorneys)

Fees in respect of taking instructions

[26] The first applicant objected to the fees of R777 allowed under items 1 and 4 on the basis that Eugene Attorneys received instructions by email and that a fee of that magnitude was therefore not justified. Those items concern the correspondent attorney's fee for taking instructions in relation to the condonation application and the application for leave to appeal. In her stated case, the Taxing Master explained that the SCA rules expressly permit a fee for taking instructions in applications of this kind.

[27] The fee is not made dependent on the form in which the instructions are received, whether by email, telephone, or consultation, but on the professional step of receiving and considering the mandate so as to act upon it. Even where instructions are conveyed electronically, the attorney must still read and understand them, identify the nature of the relief sought, appreciate the procedural posture of the matter, and take the necessary steps to advance the client's case. In that sense, the work for which the fee is allowed is professional in character and not merely clerical.

[28] The Taxing Master was also entitled to conclude that the fee was both reasonable and necessary in the circumstances. The fact that the instructions were transmitted by email does not, without more, render the charge excessive or unnecessary. Nor does it show that the work done fell outside the tariff or involved any impermissible duplication. On the contrary, the Taxing Master applied the relevant rule, considered the nature of the work involved, and allowed the item on that basis. There is accordingly no indication that she acted on a wrong principle, misunderstood the facts, or exercised her discretion improperly. The first applicant has therefore failed to show that the ruling was clearly wrong. This ground of review must accordingly also fail.

Were perusal fees allowed at an incorrect rate?

[29] The first applicant objected to the perusal fee allowed under item 3 on the basis that it had been taxed at an incorrect rate. The objection appears to rest on the assumption that the item should have been treated as an ordinary perusal attracting a different tariff.

[30] That contention cannot be sustained. In her stated case, the Taxing Master explained that the item related specifically to the perusal of annexures and constituted a necessary attendance. On that footing, she applied the reduced rate of R9.50 per folio. That explanation discloses a proper appreciation of both the nature of the work done and the applicable tariff. The distinction she drew was not arbitrary: annexures often require examination for the limited purpose of verifying completeness, relevance, and procedural sufficiency, and may therefore justifiably be treated differently from a substantive perusal

undertaken for broader forensic purposes. The Taxing Master was accordingly entitled to classify the item as she did and to allow it at the reduced rate. There is nothing to suggest that she acted on a wrong principle, misunderstood the item, or exercised her discretion improperly. In those circumstances, the first applicant has not shown that the ruling was clearly wrong. This ground of review must likewise fail.

Alleged unnecessary attendances

[31] The first applicant objected to items 14, 17 and 28 on the basis that it was unnecessary for an attorney to prepare the ring-bound copies of the record, to attend to the service and filing of the application and to uplift the original court order. According to the applicant, those tasks could have been performed by a secretary.

[32] The Taxing Master explained that these attendances were important and necessary in the context of the litigation. That conclusion was, in my view, justified. The preparation of ring-bound court copies and the service and filing of the application were not merely incidental administrative conveniences; they were procedural steps required to ensure that the matter was properly before the court and that the relevant documents were available in the prescribed form. In appellate litigation, compliance with the court's filing requirements and practice directives is integral to the due prosecution of the matter, and work undertaken to secure such compliance cannot lightly be characterised as unnecessary.

[33] The Taxing Master was also entitled to consider the practical position of the correspondent attorney as a sole practitioner without a candidate attorney. That fact did not create an automatic entitlement to the fees claimed, but it was relevant to whether the attendances were reasonably performed by the attorney personally. The SCA rules provide no separate tariff for secretarial attendances, and the court is concerned with whether the work reflected in the bill was necessary and properly carried out, not with an artificial assumption that it should invariably have been delegated. In the absence of any indication of excess, duplication, or the application of a wrong principle, there is no basis

to conclude that the Taxing Master's determination was clearly wrong. This ground of review must therefore also fail.

Other attendances (item numbers 15, 19, and 27)

[34] These objections concern charges for attendances to arrange for POSTNET to prepare the ring-bound copies of the record and to scan documents for transmission to the instructing attorneys. The first applicant contended that those attendances were unnecessary and should have been performed by a secretary.

[35] In her stated case, the Taxing Master explained that the correspondent attorney did not have the facilities to do the ring binding personally and therefore had to arrange for POSTNET to perform that task. In my view, that was a proper and practical consideration. The relevant question on taxation is not whether the task might, in some abstract sense, have been performed differently, but whether the attendance for which a fee was claimed was reasonably and necessarily incurred in the proper conduct of the litigation. In appellate proceedings, the preparation of ring-bound copies of the record is a matter of procedural compliance and utility to the court. Where the correspondent attorney lacked the necessary facilities, it was entirely reasonable to engage an external service provider and to charge for the attendances involved in arranging and overseeing that process. Those attendances were incidental to ensuring that the record was placed before the court in the required form and were therefore not superfluous.

[36] The same applies to the scanning of documents for transmission to the instructing attorney. The Taxing Master pointed out that SCA rule 18D(1) makes provision for such attendances. That is important because it demonstrates that the charge was not an *ad hoc* allowance but one recognised by the tariff. The scanning and transmission of documents formed part of the ordinary professional communication required between the correspondent and instructing attorneys in order to progress the matter efficiently. The fact that the correspondent attorney confined the claim to the scanning attendances and did not additionally charge for the accompanying letters or emails, further supports the conclusion that the bill was prepared with restraint rather than excess. In those

circumstances, the Taxing Master was entitled to regard the charges as both reasonable and necessary.

[37] As was the case with previous items, the objection proceeds from the premise that these tasks should invariably have been delegated to secretarial staff. That premise is unsound. The enquiry is whether the work reflected in the bill was necessary for the proper prosecution of the matter and whether the fee allowed for it was reasonable. Nothing in the material before me indicates that the Taxing Master applied a wrong principle, misunderstood the nature of the attendances, or permitted duplication or overreaching. On the contrary, her reasons show that she considered both the practical circumstances of the correspondent attorney's practice and the provisions of the applicable rules before allowing the items. The first applicant has therefore not established that the Taxing Master's decision was clearly wrong or unreasonable. This ground of review must accordingly fail.

Charges in respect of hard copies of documents (items 22 and 23)

[38] The first applicant contended that the fees allowed for copies of a scanned document amounted to impermissible duplication and should therefore have been disallowed. In her stated case, the Taxing Master explained that only one copy of the document had been served and that the instructing attorney was entitled to retain a hard copy. The correspondent attorney had sent the documents to the instructing attorney by email and was entitled to print a copy for his office file. On that basis, the Taxing Master concluded that there was no duplication of charges.

[39] The Taxing Master's decision is sound. The objection proceeds on the assumption that any hard copy produced from a scanned document necessarily constitutes duplication, but that assumption overlooks the distinct purposes served by the copies in question. In her stated case, the Taxing Master explained that only one copy was served, that the instructing attorney was entitled to retain a hard copy, and that the correspondent attorney was likewise entitled to keep a copy for his office file after transmitting the

documents electronically. Those are ordinary and legitimate incidents of professional practice, not examples of double-charging for the same work.

[40] The items allowed did not reflect multiple charges for a single act of copying, but reasonable charges associated with maintaining the documentary record required for service, transmission, and file retention. In those circumstances, the Taxing Master was entitled to conclude that there was no impermissible duplication. There is nothing to suggest that she misdirected herself, applied a wrong principle, or allowed an excessive or unnecessary charge. The first applicant has therefore not shown that her ruling was clearly wrong.

Conclusion

[41] In conclusion, the first applicant has not shown that any of the Taxing Master's rulings in respect of the first bill were clearly wrong. The stated case shows that the Taxing Master applied the correct rules and tariffs, considered the nature and necessity of the work done, and gave rational reasons for allowing the disputed items. Nor has it been established that she acted on a wrong principle, misunderstood the facts, permitted impermissible duplication, or exercised her discretion improperly. In those circumstances, there is no basis for this Court to interfere with her determinations.

Objections to items in the second bill (SCA case number 613/2024)

First respondent's attendances (items 1,2, 4, 5, 6, 15, 16, and 17)

[42] As with the first bill, the first applicant objected to these items on the ground that, as a self-represented litigant, the first respondent was not entitled to recover costs for appearances made on his own behalf. In respect of item 15, which the first applicant objected to on the ground that the first respondent is not entitled to a fee for reading and commissioning his own affidavit.

[43] The Taxing Master explained that she had allowed the fee for traversing the affidavit and the jurat, which involved attending to have an affidavit duly commissioned

before a commissioner of oaths. She allowed the charges in terms of SCA rule 18D(3)*(b)* and section D(vi) and (vii) of the Guidelines.

[44] For the reasons set out in paragraphs 8 and 9 above, the Taxing Master was correct to allow the relevant items. This review ground must therefore also fail.

Excessive charges and unnecessary items

[45] The first applicant objected to items 7 and 8 on the grounds that the charges were excessive and, in the case of item 7, duplicated item 12. The Taxing Master explained that the fee under item 7, which relates to instructions to counsel, was allowed in terms of SCA rule 18E and that the amount permitted under that rule was R1 021. In this matter, she in fact allowed less than the maximum.

[46] The objection to item 8 concerned a telephone call to the correspondent to establish the time limits for filing affidavits and other documents. The first applicant contended that the call was unnecessary because the information could have been obtained from the SCA website.

[47] The Taxing Master stated, however, that she had allowed the charge on a reduced basis under rule 18D(2)*(b)*, as it was the only telephone call reflected in the entire bill. There is no basis to interfere with that reasoning. The Taxing Master exercised her discretion by allowing a reduced fee, and it has not been shown that her decision was clearly wrong. This objection must therefore also fail.

Charges in respect of emails

[48] The first applicant objected to the fees charged under items 11, 13, 19, 22, 23, 24, 25, 26, 28, 29, and 30 in respect of several emails, contending that the communications were unnecessary. In her stated case, the Taxing Master explained that the charges were allowed under SCA rules 18E and 18D. In relation to item 11, she noted that it was the only letter allowed to the opposing party in the entire bill. As to the remaining items, she stated that it is customary to allow up to 10 letters. She also considered the contents of

the correspondence and was satisfied that it was necessary in the context of the litigation. The first applicant has not shown that this decision was clearly wrong.

Objections to counsel's fees (item 31)

[49] The Taxing Master had reduced the amount of R20 470 in respect of counsel's fees to R18 400. The first applicant, nevertheless, objected to her determination, contending that the amount was excessive since counsel was involved in the matter from the inception of the proceedings.

[50] In her stated case, the Taxing Master again referenced the principles articulated in *Arun Property Development*. She stated that she had evaluated the reasonableness of the fee in light of the principles set out in paragraphs 21 and 22, above, namely the significance of the litigation, its financial implications for the parties, and the complexity of the issues that arose during the proceedings. The Taxing Master also determined that a further perusal of the papers by counsel was justified, as the purpose of the perusal had changed from earlier stages of the matter.

[51] In addition, the Taxing Master noted that the reconsideration application involved challenges to both the granting of condonation and the dismissal of the application for leave to appeal. While the practice directive typically prescribes a length of ten pages for answering affidavits in reconsideration applications, the answering affidavit in this instance extended to 16 pages. Nonetheless, the fee was allowed, considering the nature and complexity of the litigation. The application for reconsideration in terms of s 17(2)*(f)* of the Superior Courts Act was itself extensive, comprising some 175 pages. In determining the fee, the Taxing Master stated that she had 'struck an equitable balance in light of all the circumstances'.

[52] In my view, there is no discernible flaw in the Taxing Master's reasoning or approach. It follows that her decision cannot be said to be clearly wrong, and this ground of review must also fail.

Objections to items in the bill of Eugene Attorneys

Fee for taking instructions

[53] The first applicant objected to Item 1, which is a fee of R777 allowed for taking instructions to oppose, asserting that the amount was excessively high and unjustified. The Taxing Master explained that this fee was permitted in terms of SCA rule 18A(1)*(c)*, which provides for a fee of R777 for taking instructions.

Perusal fee

[54] The first applicant objected to the amount of R1073.50 allowed for perusal under item 4, contending that the annexures had already been reviewed and that the fees charged for perusal by the instructing attorney constituted impermissible duplication. The Taxing Master clarified that a reduced perusal fee was allowed in terms of SCA rule 18C(3)(*b*), which permits a fee of R9.50 per page. Both firms of attorneys were expected to peruse the papers, as the correspondent was not acting as a mere post-box. Moreover, the purpose of the perusal had changed due to the application for leave evolving into a reconsideration application, justifying further perusal of the relevant documents.

Charges for copying

[55] The objection regarding item 5 was that the charges of R114 for copying were unnecessary and excessive, as the documents had been sent by email and a hard copy was not required. The Taxing Master allowed the fee under SCA rule 18F. Since only one copy had been served, it was reasonable for the correspondent attorney to print a copy for his records.

Fees for scanned and emailed documents

[56] The objections to items 7, 23, 28, and 32 centred on the sum of R314 allowed for documents scanned and emailed to the instructing attorney by the correspondent attorney, which was described as unnecessary. The Taxing Master allowed the fee under SCA rule 18D(1), noting that the correspondent attorney could also have charged for the accompanying emails, but chose to limit the charges to the attendance. Consequently, the fees were not considered excessive.

Fee for perusal and attendance

[57] The objection to the R78.50 allowed for under item ten was that the fee amounted to impermissible duplication, as the fee for perusal of the waybill had already been charged for under a previous item. The Taxing Master permitted the fee as attendance and perusal under SCA rules 18D(1) and 18C(3)*(a)*, explaining that the fees related to different attendances and were provided for separately under these rules. Thus, there was no duplication of charges.

Fees in respect of emails

[58] The objections concerning items 13, 14, and 15 were that the emails were unnecessary. The Taxing Master allowed the fees under SCA rule 18D(2)*(a)*, noting that typically ten letters in petitions for leave to appeal are regarded as reasonable on a party and party scale. In this instance, a letter was sent to the instructing attorney confirming receipt of the answering affidavit, and confirmation was sought regarding the drafting of the filing notice. Upon receiving confirmation, the correspondent attorney acknowledged receipt, thereby avoiding additional correspondence. The letters were therefore deemed essential for advancing the litigation.

Fee for preparing ring-bound copies

[59] The first applicant objected to the fee of R388 allowed under Items 18, 19, 21 and 33 for the preparation of ring-bound copies for the court file, asserting that the charges were excessive as the task could have been performed by a secretary. The Taxing Master allowed the fee under SCA rule 18D(3)(*b*), reasoning that the correspondent attorney was a sole practitioner without a candidate attorney. Furthermore, for the reasons stated in paragraphs 29, 30 and 31 above, these were important attendances in the context of appellate litigation and the correspondent's engagement of POSTNET to prepare the bundles was a reasonable and justified expense. Additionally, as stated above, the rules do not provide for fees relating to work done by secretaries.

Fee in respect of the covering letter

[60] The first applicant objected to item 20, which is a fee of R155.50, claiming that the letter was unnecessary since there was already a charge for a filing page. The Taxing Master permitted the fee under SCA rule 18D(1)*(a)*, stating that it is accepted practice in the SCA for all documents filed to be accompanied by a covering letter. The purpose of the filing page is to effect service, so there was no impermissible duplication of charges.

Discussion (second bill)

[61] Upon careful consideration of the contested items in the second bill, I am satisfied that the Taxing Master exercised her discretion properly and fairly. Her stated case shows that she approached each objection by identifying the correct rule or tariff provision applicable to the item under scrutiny and by measuring the claim against the nature of the work actually performed. That is significant, because a review of taxation is not an appeal on the merits of every allowance, but an enquiry into whether the Taxing Master acted on proper principles and reached a conclusion that can reasonably be sustained. The reasons furnished in relation to the second bill reveal no misdirection of that kind. On the contrary, they demonstrate a consistent application of the governing rules, coupled with a practical appreciation of the work required in appellate litigation.

[62] The objections themselves were, in substantial measure, directed not at any identifiable error of principle, but at the appropriateness of allowing routine professional attendances and disbursements in circumstances where the Taxing Master had already reduced or confined several of the claims. In several instances, she expressly allowed less than the maximum tariff, which is a strong indication that she did not adopt the bill uncritically but brought an independent mind to bear on the question of reasonableness. Her treatment of the fees for taking instructions, perusal, communications, copying, scanning, and attendances relating to ring-bound copies reflects a discriminating assessment of what was necessary to place and keep the matter properly before the court. Those items were not allowed mechanically; they were allowed because they served legitimate procedural and professional purposes in the conduct of the reconsideration application.

[63] Nor do the complaints of duplication withstand scrutiny. The Taxing Master drew rational distinctions between attendances that may superficially appear similar but in truth served different functions: perusal for a changed forensic purpose, copying for service and file retention, covering letters accompanying filing, and scanned transmissions undertaken as separate attendances recognised by the rules. Her reasons show an appreciation that correspondent work in SCA matters cannot always be reduced to bare clerical acts, especially where the correspondent is required to do more than act as a mere post-box. In that context, the allowance of limited fees to the correspondent attorney was consistent with both principle and practice, and there is no indication that the Taxing Master permitted double recovery for the same work.

[64] Importantly, nothing in the material before this Court suggests that the Taxing Master ignored relevant considerations, took into account irrelevant ones, misunderstood the factual basis of the disputed items, or applied a wrong legal standard. The review grounds amount, at best, to disagreement with evaluative judgments that fell squarely within her specialised competence. But mere disagreement is insufficient. As I have explained above, unless the court is satisfied that the Taxing Master's rulings were clearly wrong, interference is not justified. Measured against that standard, the objections to the second bill fall well short of what is required. Having considered the stated case as a whole, I find no basis for concluding that any of the challenged determinations were so unreasonable or misdirected as to warrant judicial intervention. Consequently, the grounds of review relating to the second bill cannot be sustained.

Findings and order

[65] For all the above reasons, I am not persuaded that any of the Taxing Master's rulings in respect of either bill was clearly wrong. It follows that the reviews cannot succeed. In the result, the review applications in respect of both case numbers 205/2024 and 613/2024 are dismissed, with costs.

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J E SMITH

JUDGE OF APPEAL

Appearances:

For the first applicant:	K K Zondo Attorneys, Durban MTK Law Inc., Bloemfontein
For the first respondent:	Simon F Chetwynd-Palmer, Durban Eugene Attorneys, Bloemfontein.