attainment of justice or for defending the rights of any party, but save as against the party who incurred the same no costs shall be allowed which appear to the Taxing Master to have been incurred through over caution, negligence or mistake or by payment of special fees to Counsel or special charges or expenses to witnesses, or other persons or by other unusual expenses, or by a preference for the services of particular persons in their profession or business.

10. The following paragraph shall be added at the end of Order 65, Rule 27, Regulation 37:—
But the Taxing Master shall have power to

But the Taxing Master shall have power to revise and regulate the practice in regard to taxation of costs, and the allowance of fees so as to assimilate the allowances for costs, and to secure uniformity upon all taxations so far as may be practicable and expedient.

11. Order LXV, Rule 27, Regulation 38A, is hereby annulled and the following Regulation is

substituted therefor: -

If upon any taxation it shall appear that the costs have been increased by unnecessary delay or by improper, vexatious, prolix or unnecessary proceedings, or by other misconduct or negligence, or that from any other cause the amount of the costs is excessive having regard to the nature of the business transacted or the interests involved or the money or value of property to which the costs relate or to the other circumstances of the case the Taxing Master shall allow only such an amount of costs as may be reasonable and proper and may assess the same at a gross sum, and shall (if necessary) apportion the amount among the parties if more than one.

The provisions as to the review of taxations shall apply to allowances and certificates under this Rule.

- 12. Regulation 39 of Order 65, Rule 27, shall be read as if after the word "signed" the words "or such earlier time as may in any case be fixed by the Taxing Master" were inserted, and as if after the word "same" the following words were inserted, "The Taxing Master may if he shall think fit issue pending the consideration of such objections a certificate of taxation or allocatur for or on account of the remainder of the bill of costs and such further certificate or allocatur as may be necessary shall be issued by the Taxing Master after his decision upon such objections."
- .13. Clause No. 184 of Appendix N of the Rules of the Supreme Court, 1883, is hereby annulled.
- 14. Order 71, Rule 1, shall be read as if the words from "Taxing Officer," to "respectively" inclusive were omitted therefrom, and the words "Taxing Master or Taxing Officer refers to and includes the Masters of the Supreme Court for the time being acting as Taxing Masters of the Taxing Department of the Central Office of the Supreme Court or other person whose duty it is to tax costs in any Division or Department of the Supreme Court" were inserted and as if after the words "Central Office of the Supreme Court of Judicature" the words "The Taxing Department of the Central Office shall be known as the Supreme Court Taxing Office" were added.

Companies.

General Rules pursuant to the Companies (Winding-up) Act, 1890, and the Judicature Acts, 1873 to 1899.

1. Rule 30 of the Companies Winding-up Rules, 1890, shall be read as if the words "of the Chancery Division" were omitted therefrom.

2. Rule 28 of the Companies Winding-up elsewhere than in England Rules, 1892, shall be read as if the words "con- Commissioners may direct.

sidered and allowed by the Registrar" were omitted therefrom, and the words "taxed or allowed by the Taxing Officer" were inserted. 3. Rule 2 of the Companies Winding-up Rules

3. Rule 2 of the Companies Winding-up Rules (August), 1892, shall be read as if the words "Chief Clerk or Taxing Master" were omitted therefrom, and the words "or Chancery Master and may if in any case he shall think it expedient, exercise the powers of a Taxing Officer" were inserted.

4. These Rules may be cited as The Companies Winding-up Rules, 1901, and shall come into operation on the day of 190.

Bankruptcy.

General Rules pursuant to the Bankruptcy Act, 1883, and the Judicature Acts, 1873 to 1899.

1. Rules 104, 105, and 106 are hereby annulled and the following Rule is substituted therefor:—

The Masters of the Supreme Court for the time being acting as Taxing Masters of the Taxing Department of the Central Office of the Supreme Court shall be the Prescribed Officers for the taxation of all such Bills of Costs and charges, fees and disbursements in matters under the Act as heretofore have been taxed by the Bankruptcy Taxing Masters and all other taxable bills in other matters in which the High Court may exercise bankruptcy jurisdiction and such taxable bills as may be specially referred to them for taxation by any County Court and generally for the transaction of the business heretofore transacted by the Bankruptcy Taxing Masters, and the expression Bankruptcy Taxing Masters or Taxing Officer shall mean and include the said Masters of the Supreme Court.

2. This Rule shall come into operation on the day of 190.

3. This Rule may be cited with the Bankruptcy Rules, 1886 to 1890, as Rule 104.

Lunacy.

General Rules pursuant to the Lunacy Act, 1890, and the Judicature Acts, 1873 to 1899.

1. Rule 110 of the Rules in Lunacy, 1892, is hereby annulled and the following Rule is substituted therefor:—

The Rules of the Supreme Court as to costs and as to fees and percentages upon the taxation of costs for the time being in force shall apply to the costs of proceedings under the Lunacy Acts, 1890 and 1891.

2. Rules 111, 115, and 149 of the said Rules are hereby annulled.

 Rule 114 of the said Rules is hereby annulled, and the following Rule is substituted therefor: —

Costs of proceedings under the Lunacy Acts, 1890 and 1891, shall be taxed by the Masters of the Supreme Court, for the time being acting as Taxing Masters of the Taxing Department of the Central Office of the Supreme Court, or such Taxing Officer as the Lord Chancellor may from time to time appoint.

4. These Rules shall be read with the Rules in Lunacy, 1892, and shall come into force on the day of , 190.

Railway, &c.

General Rules pursuant to the Railway and Caual Traffic Act, 1888, and the Judicature Acts, 1873 to 1899.

1. Rule 51 is hereby annulled and the following Rule is substituted therefor:—

Costs shall in England be taxed by the Masters of the Supreme Court for the time being acting as Taxing Masters of the Taxing Department of the Central Office of the Supreme Court and elsewhere than in England by such person as the Commissioners may direct.