

**IN THE HIGH COURT OF THE UNITED REPUBLIC OF TANZANIA  
(DAR ES SALAAM SUB REGISTRY)  
AT DAR ES SALAAM**

**CIVIL REFERENCE NO. 5 OF 2023**

*(Arising from Bill of Costs No. 39 of 2021 {Hon. Kiwonde, PRM Taxing Officer} dated 28th April 2023)*

**STRATEGIS INSURANCE TANZANIA  
LIMITED**

..... **APPLICANT**

**VERSUS**

**SALAAMAN HEALTH  
CENTRE**

..... **RESPONDENT**

**RULING.**

**S.M. MAGHIMBI, J:**

The applicant herein was aggrieved by the decision of the Taxing Officer in Kisutu Resident Magistrate Court's Bill of Costs No. 39 of 2021 ("the Bill of Costs"). In the impugned Bill of Costs which emanated from Civil Case No. 32/2019 ("the original suit"), the respondent herein was the Decree Holder who claimed for a total amount of Tshs. 292,000,000/- on various items as shall soon be apparent. In his ruling dated 29<sup>th</sup> April, 2023, the Taxing Officer (Hon. Kiwonde, DR) taxed a total sum of Tshs

244,830,000/- as costs of the suit in favour of the respondent/Decree Holder.

Aggrieved by the ruling of the Taxing Officer and terming the amount as colossal sum, the Applicant herein has filed this Reference under the provisions of Rule 7(1)&(2) of the Advocates Remuneration Order, G.N. No. 263 of 2015 ("the Order"). The application was lodged by a Chamber Summons supported by an affidavit of Mr. Jovinson Kagirwa, learned advocate from Hallmark Attorneys dated 03<sup>rd</sup> May, 2023. In the Chamber Summons, the applicant is moving this court for the following orders:

1. That the Honorable Court be pleased to find that the claims filed under Bill of Costs in Taxation Cause No. 39 of 2021 (before Hon. Kiwonde PRM, Taxing Officer) arising out of Civil Case No. 12 of 2019, are fictitious and thus unjustifiable.
2. That the Honorable Court be pleased to find that the taxation done under Bill of Costs in Taxation Cause No. 39 of 2021 (before Hon. Kiwonde PRM, Taxing Officer) arising out of Civil Case No. 12 of 2019 (Ruling dated 28<sup>th</sup> April, 2023) is excessive, unsupported by valid documents and the colossal amount awarded was not proved as required by the law, wrongful and contrary to the principles guiding taxation of costs.

3. That the Honorable Court be pleased to review, reverse and set aside decision of the Taxing Officer issued on 28<sup>th</sup> April, 2023 in Bill of Costs No. 39 of 2021 and proceed to tax the Bill of Costs in accordance with the law.

4. An order as to costs of this Reference.

Before I go into determination of the merits or otherwise of this application, it is pertinent that the brief background of the dispute leading to current application is narrated. Sometimes in the year 2019, the respondent herein (the plaintiff in the original suit) sued the applicant herein (the defendant in the original suit) before the Kisumu Resident Magistrate's Court in the original suit above mentioned. At the trial court, the suit ended in favour of the respondent whereby she was awarded a sum of Tshs. 2,652,500/= as specific damages and general damages to the tune of Tshs. 30,000,000/=. The decision did not amuse the applicant herein who lodged in this court Civil Appeal No. 129 of 2020 ("the Appeal"). Subsequent to the Applicant's appeal, the Respondent filed a cross appeal challenging, inter alia, the trial Court's failure to award costs of the original suit. In his judgment dated 10/08/2021, this Court (Hon. S. Kulita, Judge) dismissed the Applicant's Appeal and partly allowed the cross Appeal by awarding costs of the original suit to the respondent. It is from the judgment of this court that the Bill of Costs abovementioned

was lodged by the respondent/deed holder. The decision of the Taxing Officer in the Bill of Costs has led to this reference application by the aggrieved applicant/judgment debtor.

The application was disposed by way of written submissions. The applicant's submissions were drawn and filed by Mr. Mvano Mlekano, learned advocate, while the respondent's submissions were drawn and filed by Mr. Juma Nassoro, learned advocate. I must register my appreciation to the well-researched, comprehensive submissions of the parties in support of and against the grant of this application.

Having gone through the submissions of the parties, particularly the applicant's submissions, I find that the grievances of the applicant in relation to the taxed costs are clustered in three issues. The **first** issue is on the instruction fees that was awarded to the respondent by the Taxing Officer, **second** issue is the taxed Attendance fees and the **third** one is on the Disbursements so awarded. My determination will therefore be on each of the three issues separately.

At the onset of his submissions, Mr. Mlekano prayed to adopt all the facts adduced in the Applicant's Affidavit, together with its annexures, to form part of his submissions. Starting with the issue of Attendance fees, Mr. Mlekano's argument was that from the nature of the claim and the awarded costs by the taxing Officer, it is clear that the decision of taxing

Officer is erroneous in principle in that the costs awarded are manifestly excessive necessitating the intervention of this court. He also argued that the Taxing Officer did not act judiciously hence a good case for this court's interference. Admitting on the limited powers of a Judge in interfering with the findings of Taxing Officer, he pointed out that where there is an error in principle, or cost awarded are manifestly excessive, it necessitate the intervention thereof. He supported his submissions by citing the case of **Haji Athumani Issa Vs R Rweitama Mutatu [1992] T.L.R 372** where it was held that the Court could interfere if the taxing Officer clearly acted unjudicial.

He then submitted that it is trite law that Taxing Officer must tax bill of costs according to the prescribed scale provided in the Order. That it is only in few exceptions where the taxing Officer is allowed to use his discretion, a discretion which according to him, must be used judicially and in consistence with the principles of taxation. He then cited the provisions of Orders 41 and 46 read together with Order 13 of the Order as guiding provisions. On Order 41, he pointed that the provisions require costs in contentious proceeding to abide to the scale provided under the Tenth, Eleventh, and Twelfth Schedules to the Order. Furthermore, he submitted, an advocate is forbidden to charge or accept remuneration

more than what is provided as per Order 13 because the rationale of having a prescribed scale being to remove uncertainty.

He went on elaborating that in taxing the bills of costs, the Taxing Officer is required to confine himself with the Rules under which the costs is presented. He supported his submissions by citing the decision of the Court of Appeal of Tanzania in the case of **Tanzania Rent A Car Limited Versus Peter Kimuhu Civil Reference No. 9 of 2020** whereby the court held that the discretion of the Taxing Officer should be exercised within the cost scales prescribed in the Rules, and other factors such as the greater the amount of work involved, the complexity of the case, the time taken up at the hearing including attendances, correspondences, perusals and the consulted authorities or arguments.

Addressing his grievance to the Bill of Costs in dispute, Mr. Mlekano submitted that under item 1, the Decree Holder started by claiming Tshs. 60,000,000/= as instruction fees. He argued that the amount claimed as instructions fees was excessive and on the higher side comparing to scales provided in the Order. That contentious proceeding should be taxed in accordance with the Tenth, Eleventh, and Twelfth Schedules to the Order. He elaborated that this bill of costs emanated from the original suit abovementioned. That in the suit, the respondent was seeking declaratory Orders in which, the decree holder neither pleaded for specific damages

nor any liquidated sum. His argument was that since no liquidated sum was involved, the same falls within the Eleventh Schedule to the Order titled "*Costs of Proceedings in the High Court, Subordinate Courts and Tribunals*".

On the Decree Holder's argument that there was complexity in the case, Mr. Mlekano submitted that the argument was not substantiated by any evidence on record. That the suit took exactly two years from the date of filing to the date of judgment, which is normal time for cases within speed track one and two, which ordinarily are not complex in nature. He supported this line of argument by citing the case of **Premchand Rainchand v. Quarry Services of East Africa Ltd and Others [1972] E. A 162**, where the erstwhile Court of Appeal of East Africa emphasized that costs shall not be not allowed to rise to such a level as to confine access to the courts to only the wealthy.

He further cited the case of **Attorney General vs. Amos Shavu, Taxation Reference No. 2 of 2000** CAT at Dar es Salaam (Unreported), whereby Lugakingira, JA (as he then was) while quashing excessive costs at page 3 and 5 held as follows:-

*"In the instant case it cannot be serious disputed that the award was excessive, indeed unusual, and in my view an injustice to*

*one party. It was made without regard to known principles apart from the application to the wrong law."*

He then concluded that from the above authority, it is clear that the amount of TShs. 40,000,000/= as Taxed by the Taxing Officer was excessive. Pointing to Paragraph 1. (k) which is to be read together with sub-para (j) of the said schedule, he submitted that the para provides that instruction fee for this kind of suit should not be more than 1,000,000/=. He hence argued that there was no justification and/or any legal basis given by the Decree Holder for the amount claimed as instructions fee. His prayer is that the taxed instruction fee to the tune of 40,000,000/= be disallowed in its entirety for being too excessive, exorbitant and unreasonable as it was as in contravention of the provision of Order 13, 41, 46 and Eleventh schedule to the Order and/or GN. No. 263.

In reply, Mr. Nasoro submitted that the awarded instruction fee Tzs 40,000,000/= is reasonable. He cited what he termed to be the correct findings of the taxing officer at page 7 to 8 of the typed ruling, when he reasoned and ruled that:-

*"As to the instruction fee in determining the instruction fee, the court considers among other factors, the value of the subject matter importance of the matter and interests of the parties, complexity of the matter and amount of research involved. In*



*this application, the counsel for the decree holder said the matter was complex for it involved issues of forgeries and time spend was long. But it is shown that it was a case instituted in the year 2019 and finalized in 2021. Thus, it was almost three years. This, in my view, was not too long time to attract large amount of instruction fees. For that matter, I reduce it to Tshs. 40,000,000/= which is taxed accordingly"*

He invited the Court to uphold the decision of the taxing officer and thereby dismiss the applicant's claims as the same devoid of any merits whatsoever.

The next issue is on what was awarded as attendance fee. The ruling of the Taxing Officer awarded the respondent attendance fee at a sum of **Tshs. 192,400,000/=** for all the 26 items out of the 29 items presented in the Bill of Costs; **Tshs. 300,000/=** for the rest of the 3 items in the presented Bill of Cost and a further **Tshs. 11,570,000/=** as accommodation costs.

In his submissions to support this line of argument, Mr. Mlekano submitted that the awarded costs are a total definition of abuse of court process and mockery of judicial process because nothing justifies the Taxing Officer taxing Tshs. 192,700,000/= for court attendance in any court of law here in Tanzania. He hence argued that the awarded costs

are without any justification or legal basis. He reiterated his submissions on the provisions of Order 13, 41, and 46 of the Order, that all bills of cost are to be taxed on prescribed scale. He then pointed out that the scale for court attendance fee as per paragraph 3 of the 8<sup>th</sup> Schedule to the G.N. No. 263 is only 50,000/=. He then turned to the Decree Holder's claims that the justification for the exorbitant fee is that he was traveling from Mwanza to Dar es Salaam, which according to him is a submission from the bar as there are no evidence to support the assertions made. Further that the proceeding of the suit paints a different picture to what the Decree Holder is alleging in his submission as the trial proceedings shows that only the Advocate for the Decree Holder entered appearance save for few appearances when the matter was called for hearing of the Plaintiff's case.

He then argued that the Taxing Officer taxing at a rate of Tshs. 7,400,000/= for each attendance goes against clear provisions of the Order and principles of taxation. That on the item of attendance, the Order provides that in ordinary cases, per 15 minutes or part thereof; attendance fee is 50,000/=. He elaborated that if you take 50,000 and times by 29, the total amount to be taxed would be 1,450,000/= only. He then argued that the Tshs. 7,400,000 as attendance fee and its sub-total of 192,700,000/ = are not backed up by any provision of the law, tabling

his prayer that the amount of Tshs. 192,700,000/= as court attendance fee for item 1 to 29 and the alleged fee for accommodation totalling of sub-total of TShs 11,570,000/= be disallowed in its entirety for being too excessive and in contravention of the provision of the Order.

On the witness expenses, Mr. Mlekano submitted that the law allows witness expenses in situation where a witness had to travel from one place to another. However, he argued, the said witness expenses must be supported by a signed statement from his advocate attached to the Bill of Costs as per Order 61(3). Referring to the case at hand, he submitted that such statement was not filed nor attached to the Bill of cost presented by the Respondent. His argument was that the Respondent is not entitled to any witness expenses since he did not fulfil the mandatory requirement of Order 61 (3). He went on submitting that when a party incur additional costs for any special reason, the same must be certified by a Judge to allow the cost to be taxed beyond the prescribed scales as per Order 46. In this bill of costs, he submitted, there was no certificate from the Judge certifying the alleged expenses incurred by the Respondent in prosecuting the case thus there was no justification for the Taxing Officer taxing beyond the scales.

On the expenses for the attendance of the party, his submission was that when a party engages an advocate, he is not required to appear in Court

since he already has representation unless the Court orders that his presence is necessary. Referring to Order 66, he submitted that when the party appears in person despite engaging an advocate to represent him, he does so at his own costs and he is not entitled to the costs of attendance. That there was no need nor justification at all for the Respondent to appear in each of the 29 days if at all they indeed entered appearance. As such, he argued, the taxing Officer erred in taxing 192,700,000/= as court attendance fee for item 1 to 29 and TShs 11,570,000/= as accommodation basing on assumptions and statement from the bar instead of applying the law and principles of taxation.

He concluded his submissions on the issue of attendance fees by inviting the Court to the issue of receipt which the Respondent enticed the Taxing Officer to consider. He emphasized that the applicability of Order 58 (1) applies only to disbursements which are not provided under the Order. His argument was that court attendance does not fall under that category nor applicable to that order since the same are clearly provided under the Order. That anything provided in the prescribed scales does not require proof of receipts or vouchers as it already covered in the Remuneration Order. Therefore, he concluded, the Taxing Officer erred in law in allowing the alleged receipts produced by the Respondent as justification for taxing

and awarding 192,700,000/= as court attendance fee for item 1 to 29 and TShs 11,570,000/= as accommodation to the Respondent.

In reply, Mr. Nasoro submitted that the attendance costs awarded to the respondent at a total of TZS 204,270,000/= is reasonable. His argument was that the respondent's office is in Mwanza and they travelled several times from Mwanza to Dar Es Salaam to attend the case by tax as a means of transport, which was indeed the easier and comfortable transport for the respondent. He argued that the attendance costs of Tzs 50,000/= argued by the advocate for the applicant does not cover circumstances where parties live beyond the distance whose costs is more than TZS 50,000/=. That in this case it is not in dispute that the respondent's office is in Mwanza and the court which resolved the dispute is in Dar es Salaam therefore Order 46 of the Advocates Remuneration Order relied by the counsel for the applicant, is not applicable in this matter. After all, he submitted, the suit in the trial court, was not heard by a judge.

The last issue raised by the applicant is what was awarded as Disbursements. In the Bill of Costs, the Decree holder claimed a total of TShs 3,460,000/= comprising of 40,000/= for filing billing of cost, 20,000/= for filing final submission, 500,000/= and 3,000,000 for filing bill of costs. The taxing Officer awarded 40,000 for filing bill of costs,

20,000/= for final submission. He further taxed 500,000 for stationeries (page 6 of the typed Ruling).

It was Mr. Mlekano's submission that the Taxing Officer erred and applied the wrong principles taxing Tshs. 500,000/- as costs for drawing bill of costs and stationeries without any legal basis or justification. He argued that it would have been a perfect opportunity for the Taxing Officer to exercise his powers under Order 58 (1) by requesting for receipts on disbursements. That in absence of any proof on the said disbursement, the amount of 500,000/= taxed by the taxing Officer lacks any legal and factual basis.

Moreover, he added, the costs of filing bill of costs is 20,000/= only and not 40,000/= as taxed by the decree holder. He argued that this would have been evident had the Taxing Officer requested for receipts on disbursement instead of allowing to be misled by the Respondent. On the awarded Tshs. 500,000/- as cost of prosecuting Bill of Costs, Mr. Mlekano submitted that though this is within the discretion of the taxing Officer, the same must be exercised judiciously and according to consistence principle of Taxation. His conclusion was that bearing the circumstances of the case, Tshs. 500,000/= is excessive and the same ought to have been taxed off or rejected since one sixth of the instant bill of cost ought to have been rejected. In reply, Mr. Nasoro did not have much to say, he

just pointed to pages 5 to 6 of the ruling of the taxing Officer and submitted that the disbursement awarded is also reasonable.

Having heard the parties' submissions, it is important to emphasize at this point that when the Bill of Costs is filed in court, the role of the Taxing Officer is to see that the claimed cost is tailored according to what is allowed under the law. Under the Order, the advocates are strictly required to adhere to the rules such that if the claims are excessive and frivolous, then the whole claim may be subjected to a consequence of being taxed-off where the claim tabled is excessively above what would be the actual amount provided for (Order 48).

Having so made that observation, my determination of this application will begin with the second item, the taxed costs of attendance. The same were requested under item 1-29 of Bill of Costs and the records reveal that the Taxing Officer awarded the respondent a total of Tshs. 192,700,000/= as court attendance fee for 26 items out of the 29. The issue for my determination is whether the amount is legally justified. It is pertinent to note that the respondent herein is a legal person suing in her legal capacity. She was also represented by an advocate, the same advocate representing her in this application. In the corresponding receipts attached to the certificate as to folio, there is one person alleged to have been attending the court on each day that the matter came up in

court, be it for mention, hearing or delivering of judgment. Along with that person, the advocate also appeared in court. The provisions of Order 46 are clear that:

*"All bills of costs shall be taxed on the prescribed scale, unless a Judge of the High Court, for special reasons to be certified, allows costs in addition to the costs provided by the scale or refuses to allow costs or allows costs at a lower rate than that provided by the scale"*

Given the fact that the awarded attendance costs are apparently on the higher side, the question is whether there were any specified reasons certified by the Judge for the Taxing Officer to do so. Apparently, there is no record showing that there was any certification by a Judge that costs in addition to those provided for in the scales of the Order were to be awarded.

As per the records, the Decree Holder claimed for attendance fee of Tshs. 8,000,000/- as costs for attending the court including the dates when the matter came for mention, Pre Trial Conferences, Rulings and hearing. The Taxing Officer was only convinced and awarded the amount basing on the receipt that were attached to the Bill of Costs. He eventually awarded costs of Tshs. 7,400,000/- for 26 days. The issue is whether the amounts were according to the law. As correctly argued by Mr. Mlekano, the Order



provides that in ordinary cases, per 15 minutes or part thereof; attendance fee is 50,000/=. As per the records the attendance in 1-29, save for one day that would have been for hearing of the evidence, the Taxing Officer should have taxed at 50,000/- per attendance in which for 28 days the amount should have been Tshs. 1,400,000/-. The day for hearing by assumption may have costed more than 15 minutes, therefore if it is three 50,000/- times 12 which is 600,000/-. A total of 2,000,000/- should have been taxed. Instead, the taxing Officer Taxed the applicant a sum of Tshs 192,400,000/-. One sixth of the amount taxed should have been 32,000,000/- while the actual amount to have been taxed is Tshs 2,000,000/-.

It must be noted at this point, having the above calculation in relation to the provisions of the 8<sup>th</sup> Schedule to the Order, it does not mean I support the fact that the decree holder billed the judgment debtor of all the days he attended when the matter was scheduled. I am alive of the provisions of Order 66 cited by Mr. Mlekano. The Order provides:

*"Where any party appears upon any application or proceeding in court, tribunal, in which he is not interested or upon which, according to the practice of the court, he ought not to attend, he shall not be allowed any costs of such appearance unless the court or tribunal shall otherwise order."*

In the case at hand, there was no justification whatsoever as to why the Decree Holder had to send an officer on each day of the case. After all, the law does not provide for reimbursement of transport allowance, rather it is the attendance fee that is to be reimbursed. In conclusion to this point, the amount charged was unjustifiable and excessive.

The remedy to the above finding is found under the provisions of Order 48 where it is clear that when more than one-sixth of the total amount of a bill of costs exclusive of court fees is disallowed, the party presenting the bill for taxation shall not be entitled to the costs of such taxation. On that basis, the amount of Tshs. 192,000,000/ as attendance fee and accommodation costs taxed at 11,570,000/- is illegal and unjustified and is therefore taxed off. the Decree Holder (respondent herein) is not entitled to any of the amount claimed under this item.

The next issue is on the instruction fee that was awarded by the Taxing Officer. The same was awarded at Tshs. 40,000,000/-, an amount which Mr. Mlekano argued to be unjustified, for being too excessive, exorbitant and unreasonable as it was as in contravention of the provision of Order 13, 41, 46 and Eleventh schedule to the Order and/or GN. No. 263. That the suit took exactly two years from the date of filing to the date of judgment, which is normal time for cases within speed track one and two,

which ordinarily are not complex in nature. In reply, Mr. Nasoro supported the amount awarded by arguing that the same is reasonable.

It is trite law that fees are awarded by the principles set down under of Order 13, 41, 46 and Eleventh schedule to the Order. Few circumstances may allow the Taxing Officer to extend these parameters. However, such elasticity should also be based on the basic principles of decision making which is to act judiciously by providing reasons to justify the flexibility, without reasons so advanced, just like any other judicial decision, it is a nullity. Some of the reasons that may justify the Taxing Officer's awarding more than what is provided under the law include the nature of the case; its complexity which may include the amount of research involved which will also affect the time taken in hearing parties or complexity of the arguments advanced. Coming to the case at hand, the ruling of the Taxing Officer is self-defeating. He admitted on page 7 that the matter started in 2019 and was concluded in 2021, a time which he admitted not to be too long, which is the argument of Mr. Mlekano. However, he did not advance any reason as to why, contrary to the 11<sup>th</sup> Schedule to the Order, he awarded a sum of Tshs 40,000,000/-. The amount provided for in the Schedule is not less than Tshs 1,000,000/-. Awarding an amount 40 times more is by all means exorbitant and ought to be quashed. That being the

case, since the amount awarded is contrary to Section 48 of the Order, the same is Taxed Off in its entirety.

The last issue raised is on the disbursements awarded whereby the awarded amount of Tshs. 500,000/- for prosecuting the Bill of Costs was opposed by the applicant. Mr. Mlekano argued that though this is within the discretion of the taxing Officer, the same must be exercised judiciously and according to consistence principle of Taxation. His conclusion was that bearing the circumstances of the case, it was on the higher side. As stated earlier, Mr. Nasoro only supported the finding of the Taxing Officer without substantiating it.

On my part, I find that Mr. Mlekano stood on a wrong angle while reading the provisions of Section 58(1) of the Order. The Section demands for production of 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) only if and when required by the Taxing Officer. It therefore goes without saying that since this is within the discretion of the Taxing Officer, the fact that the Decree Holder did not produce the receipts and voucher because the Taxing Officer did not demand so shall not expose the Decree Holder to a punishment for non-production of the documents. Therefore the basis of argument being non-production of the receipts, it shall not be the mere basis to disqualify the

amount awarded. On my part, I find the amount of Tshs 500,000 awarded to prosecute the bill of costs as reasonable. The same remains intact.

Before I pen off, I must make it clear that the aim of awarding costs in civil matters is not to enrich a litigant. Rather it is to ensure that the party in favour of whom a litigation has ended is made good of the cost that they incurred in prosecuting the case. Therefore these costs must be reasonable and must be within the parameters of what is allowed by the law, within the principles set down in the legal profession. The award of cost should not be equated to a claim for specific damages where a primary duty of the litigant is to prove that he has certain claims against the counterpart which he has to be reimbursed. While the latter are to be reimbursed in fully as claimed for as long as they are proved while the former, on the other hand, the former are awarded according to the principal set down under the Advocates Remuneration Rules. In the cited case of **Tanzania Rent A Car Limited** the Court made a finding that:-

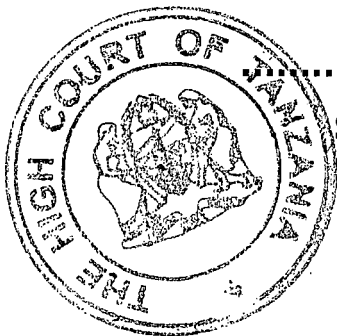
*"As regards the second issue, I wish to start by stating that, it is trite law that instruction fees are supposed to compensate adequately an advocate for the work done in preparation and conduct of a case and not to enrich him. In Smith v. Buller (1875) 19 E9.473, cited in Rahim Hasham v. Alibhai Kaderbhai (1938) 1 T.L.R. (R) 676, the Court observed that, "Costs should not be*

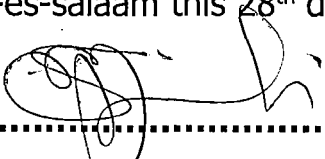
*excessive or oppressive but only such as are necessary for the conduct of the litigation”.*

In the case of hand, as it has been apparent, the Taxing Officer treated the claim in the bill of cost as if it is a claim for specific damages, and that is why all that was claimed by the decree holder/respondent herein and proved by receipts, was awarded. This is contrary to what is required to be done under the Advocates Remuneration Order.

Having made the above analysis and findings, this application is hereby allowed. The ruling of the Taxing Officer is hereby reversed to the extent explained. To be specific, the instruction fees and the attendance fees are hereby taxed off. The applicant is only obliged to reimburse the respondent a sum of Tshs. 500,000/- as the costs of disbursements for prosecuting the Bill of Costs. Given the nature of the claim before me, I make no order as to costs.

Dated at Dar-es-salaam this 28<sup>th</sup> day of June, 2023



  
.....  
**SALMA M. MAGHIMBI**  
**JUDGE**