

# Taxation Administration (Witness Allowances) Determination 2015 (No 1)

Disallowable instrument DI2015-170

made under the

***Taxation Administration Act 1999, s139 (Determination of amounts payable under tax laws)***

## EXPLANATORY STATEMENT

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1. This Disallowable Instrument is the *Taxation Administration (Witness Allowances) Determination 2015 (No 1)*.
2. This Disallowable Instrument commences on 1 July 2015.
3. The *Taxation Administration Act 1999* deals with the administration of various tax laws relating to the imposition of certain taxes, duties and fees.
4. Section 82 of the Act gives the Commissioner for ACT Revenue the power to require persons to attend and give evidence before the Commissioner or an authorised officer, while subsection 82 (5) provides that a person required to attend and give oral evidence shall be paid expenses in accordance with a scale of allowances determined under section 139.
5. This instrument sets the scale of allowances for expenses of such persons. The amounts payable are adopted from the NSW Attorney General's Department and equate to the allowances paid to Crown witnesses in that jurisdiction.
6. Neither the ACT Magistrates Court nor the ACT Supreme Court has a comprehensive scale of allowances.
7. The amounts determined in the previous Disallowable Instrument DI1999-83 matched the amounts determined for NSW court witnesses. The NSW 'scale of allowances' is adjusted every year. The amounts determined in 2014, by the NSW Attorney General, have increased by over 40% (forty per cent) from the amounts determined in 1999. This increase is due to general inflation over the 15 year period.
8. The amounts determined in the previous instrument have not been updated since their inception. This instrument will update those amounts to reflect the increase in costs to witnesses. This instrument will be updated from time to time to allow for future inflation.
9. DI1999-83 is revoked.

Authorised by the Treasurer  
Andrew Barr MLA