

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

Disallowable instrument DI2015-170

made under the

Taxation Administration Act 1999, s 139 (Determination of amounts payable under tax laws)

1 Name of instrument

This Disallowable Instrument is the *Taxation Administration (Witness Allowances) Determination 2015 (No 1)*.

2 Commencement

This Disallowable Instrument commences on 1 July 2015.

3 Determination

I make the following determinations for the purpose of subsection 82 (5) of the *Taxation Administration Act 1999* in respect of the scale of expenses payable to persons required to attend before an authorised officer to give oral evidence.

4 Ordinary witnesses

A witness giving oral evidence, other than in an expert or professional capacity, and currently engaged in an income producing vocation and who has lost income due to attendance at court, is entitled to claim for the loss of income actually incurred up to a maximum of:

- (i) \$50.05 for each half-day (up to 4 hours) loss of working time; or
- (ii) \$100.80 for each full day of lost working time (more than 4 hours).

5 Expert and professional witnesses

A witness giving oral evidence in an expert or professional capacity is entitled to be paid in respect of the period of absence from home, place of employment, practice or office:

- (i) \$108.05 for the first 2 hours of absence or part thereof; and thereafter
- (ii) \$20.70 for each additional half-hour or part thereof up to a total payment of \$204.60 per day.

In addition, where evidence is expert evidence, a case fee of \$14.00 is payable.

6 Overnight accommodation

A witness required to give oral evidence who is required to be away from his/her home overnight is entitled to claim \$281.25 each full 24 hour period of absence and thereafter \$11.70 per hour for each additional hour absent to cover the cost of all accommodation, meals and incidentals during the period of absence.

7 Meal allowance where overnight accommodation is not claimed

\$27.35 is payable for each meal claimed during absence from home/work.

Breakfast is payable where the witness left home before 7:00 a.m.

Lunch is payable when the witness is unable to return home/to work by 1:30 p.m.; and

Dinner is payable when the witness is unable to return home/to work before 6:00 p.m.

8 Travel expenses

For travel by bus and/or train, actual expenses will be reimbursed on production of suitable evidence of expenditure. For travel by motor vehicle (only payable where public transport is not readily available) a rate of 75 cents per kilometre is payable. For travel by taxi (only payable where other means of transport are not readily available or suitable), actual expenses will be reimbursed on production of an appropriate receipt.

4 Revocation

DI1999-83 is revoked.

Treasurer
Andrew Barr MLA
12 June 2015