

55. Expenses of persons required to attend and give evidence

Where a person (other than the taxpayer or a representative of the taxpayer concerning whom the evidence is required) is required under Section 225 of the Act to attend and give evidence before the Commissioner or an officer authorised by him, there may be allowed to that person the sum (not exceeding in any case One pound per diem) actually and necessarily lost by him by reason of his attendance, and in addition (if he resides more than four miles from the place at which he is required to attend) such sum for travelling expenses (not exceeding the sum actually paid) as the person conducting the inquiry thinks reasonable.