

11. Expenses of witnesses (section 95)

- (1) If a person is required under section 95 of the Act to attend for examination by an investigator, that person is entitled to —
 - (a) the sum actually and necessarily lost by reason of their attendance, not exceeding the minimum wage payable in the metropolitan area at the time the witness attended; and
 - (b) if the person resides more than 7 km from the place at which they are required to attend, such travelling expenses, not exceeding the amount actually paid, as the Commissioner thinks reasonable.
- (2) If the person required to attend is the taxpayer or a representative of the taxpayer concerning whom the evidence is required, that person is not entitled to any sum or any travelling expenses incurred by reason of their attendance.