



CRIMINAL JUSTICE BRANCH, MINISTRY OF ATTORNEY GENERAL
CROWN COUNSEL POLICY MANUAL

ARCS/ORCS FILE NUMBER: 1120-00	EFFECTIVE DATE: November 7, 2003	POLICY CODE: WIT 1
SUBJECT: Witness Fees – Expert and Professional		CROSS-REFERENCE:

POLICY

It is the policy of the Criminal Justice Branch to obtain expert and professional witnesses when an opinion on testimony is required from a source recognized as having a particular expertise or skill by reason of education, training or experience.

Where Crown Counsel concludes that an expert or professional witness is necessary and the cost factor is significant, approval should be obtained from Administrative Crown Counsel or Deputy Regional Crown Counsel.

Approval must be obtained from the Assistant Deputy Attorney General to pay an hourly rate in excess of the Fee Schedules or to pay any incidental expense not allowed by the Billing Guidelines.

Rates and Billing Guidelines:

Medical Expert Witnesses

Rates, guidelines and billing procedures for medical expert witnesses are outlined in Management Services Bulletin 07-01 (and attached herein as [Appendix A](#)).

Non-Medical Expert Witnesses

Rates, guidelines and billing procedures for non-medical expert witnesses are outlined in Management Services Bulletin 09-02 (and attached herein as [Appendix B](#)).

Enquiries regarding billing guidelines on the classification of an expert witness should be directed to the applicable regional Business Manager, Regional Operations.

APPENDIX A

Part 1: Medical Expert Witness – Fee Schedule

MEDICAL-LEGAL MATTERS – Continued

CROWN COUNSEL

SCALE “B”

GOVERNMENT EXPERT WITNESS FEES (INCLUDES CRIMINAL PROSECUTION AND CRIMINAL DEFENCE FUNDED BY THE LEGAL SERVICES SOCIETY)

**BCMA
Fee (\$)**

Effective *November 10, 2007*, the following fees and billing guidelines apply when a physician provides expert evidence for any ministry, board and agency of the Government of the Province of British Columbia, including criminal prosecution.

The Legal Services Society pays the same rates for the fees that are currently in place, and have adopted the Billing Guidelines for travel and wait times. LSS does consider payment for cancellation on a discretionary basis depending on the circumstances of each case

Preparation and Court Time (Per Hour):

– General Practitioner	192.00
– Specialist.....	225.00

Travel Time (Per Hour):

– General Practitioner	109.00
– Specialist.....	127.00

NOTES:

- 1) “General Practitioner” means a Physician who is not a specialist.
- 2) “Specialist” means a Physician who is a certificant or fellow of the Royal College of Physicians and Surgeons of Canada.

BILLING GUIDELINES FOR MEDICAL EXPERT WITNESS RETAINED BY THE GOVERNMENT, A GOVERNMENT BOARD OR GOVERNMENT AGENCY

1. Travel to Court

- a) Time starts when the Physician leaves home, office or hospital to go to Court.
- b) Time ends when the Physician arrives at the Court or Crown Counsel office or otherwise begins direct work on the case.
- c) If work on the case does not start until the day after travel, then travel time ends upon arrival at the hotel or at 1800 hours, whichever is later.

MEDICAL-LEGAL MATTERS – Continued**2. Return Travel**

- a) Time starts at the end of Court proceedings or when no other services (e.g., discussions) are required from the physician.
- b) Time ends when the Physician arrives at home, office, hospital, etc.
- c) If the Physician is unable to return home the same day, then travel times ends at 1800 hours on the day that work on the case is finished and restarts the next morning at 0900 hours or upon leaving the hotel, whichever is earlier.
- d) If the Court schedule and travel arrangements are such that a physician is required to stay away from home over a weekend, then travel time up to 8 hours per day is billed for the weekend days, to the extent that the physician's time is not occupied with the case work over the weekend.

3. Court Time

- a) Court time includes all relevant professional activities, including preparation, interviews, discussions, testimony, listening to other testimony and associated waiting time.
- b) Court time starts when the physician arrives at the Court or Crown Counsel office or at 0900 hours if he/she had already traveled away from home on a prior day.
- c) Court time ends when Court ends or no other services are required, but continues to 1800 hours if further services are required next day, if the Physician has traveled out of town.
- d) Time for preparation work prior to arrival or during evenings or weekends is billed in addition to the above and for the actual time spent.
- e) If lunch is primarily social, then a one-hour lunch break is not billable, but time for a working lunch is billable.
- f) In the event that out of town travel is necessary, in respect of single day trips only, and where the combination of Court/preparation and travel are less than 8 billing hours, the balance up to 8 hours shall be billed as Court/preparation time.
- g) Where physicians are testifying in their home community, Court time shall be compensated at a minimum of 4 hours for the morning session and 4 hours for the afternoon session. Any Court time spent in excess of 4 hours in either the morning or afternoon session shall be paid at the appropriate fee.

4. Cancellations

- a) A cancellation is defined as a situation where the physician is informed that a previously arranged court appearance is no longer required or is to be rescheduled for any reason including testimony not needed, Court scheduling changes and adjournments.
- b) Where the physician is given 72 hours (3 working days) notice of cancellation of a Court appearance, no compensation is payable.
- c) Where the cancellation notice is received less than 72 hours (3 working days) prior to scheduled commencement of travel (as defined in 1.a), the physician will be paid the lesser of:
 - i) the estimated fees otherwise payable if the physician had attended the Court (travel time and Court time); or

MEDICAL-LEGAL MATTERS – Continued

- ii)
 - 1) 8 hours Court time if cancellation occurs with less than 24 hours notice or
 - 2) 6 hours Court time for any day cancelled with less than 48 hours notice;
or
 - 3) 4 hours Court time for any day cancelled with between 48 and 72 hours notice.

5. Expenses

Expenses related to expert witness billing shall be in accordance with the rates established for “Group 2” (public service) employees. Such expenses may be claimed where the physician is required to attend court at a location more than 32 km from his/her residence or where unusual road conditions exist which, for example, requires travel by ferry.

6. General

- a) In cases of uncertainty as to interpretation of the above guidelines, or where unusual circumstances or large amounts of time are expected to be required (especially regarding preparation activities), the Physician and Crown Counsel should clarify their expectations as early as possible.
- b) In the case of accused persons who are assessed by the Forensic Psychiatric Services Commission, activities conducted by the psychiatrist as part of their employment by the Commission are not billable to Crown Counsel. Specifically, preparation of an initial report to Court is provided by the Commission, but subsequent review of such reports, related discussion and other preparatory activities are billable to Crown Counsel.

April 2013

**MINISTRY OF JUSTICE
CRIMINAL JUSTICE BRANCH
BILLING AND REPORTING GUIDE FOR A MEDICAL EXPERT WITNESS**

1. General

The following guidelines are to assist you and your accounting personnel in the preparation of invoices for payment.

2. Submission of Invoice

Invoices must be submitted within 30 days of providing the service. For matters extending over 30 days, interim invoices are required every 30 days. Upon completion of the work covered by your retainer, the final invoice should be marked "Final Bill".

Each invoice must include an invoice number.

3. Taxes

Under the new legislation effective on and after April 1, 2013, GST is exempt on health care services offered by a medical practitioner. PST is not applicable on health care services.

4. Exclusions

The following charges will not be honoured:

- (a) charges at a higher rate than indicated in the agreement between the Province and the BCMA, including changes or extensions to the allowable cancellation periods ;
- (b) any preparation time not explicitly authorized;
- (c) charges either by way of hourly fees or by way of disbursement for services performed by researchers, librarians, secretaries, administrative assistants, computer operators, bookkeepers or word processing operators; examples of secretarial or clerical tasks include assembling materials and documents, calling to determine addresses and phone numbers, and preparing invoices;
- (d) charges for opening and closing a file;
- (e) charges for business lunches and meetings including costs for witnesses;
- (f) hourly charges for assistants performing assistant work, unless explicit written approval of the Administrative Crown Counsel who signed the letter is obtained in advance. Without limiting the generality of the foregoing, assistants are not permitted to charge for typing, clerical and secretarial work.

5. Overhead Items

Overhead items such as equipment and maintenance costs shall not be billed.

6. Other Disbursements

Photocopies may be billed as a disbursement at 15 cents per page.

The cost of long distance calls and long distance fax line charges, courier services and postage are to be billed as disbursements. Original receipts are required to be submitted.

7. Billing Guidelines**7.1 Travel to Court:**

- (a) time starts when the physician leaves home, office or hospital to go to Court;
- (b) time ends when the physician arrives at the Court or Crown Counsel office or otherwise begins direct work on the case;
- (c) if work on the case does not start until the day after travel, then travel time ends upon arrival at the hotel or at 1800 hours, whichever is later.

7.2 Return Travel:

- (a) time starts at the end of Court proceedings or when no other services (e.g. discussions) are required from the physician;
- (b) time ends when the physician arrives at home, office, hospital, etc;
- (c) if the physician is unable to return home the same day, then travel time ends at 1800 hours on the day that work on the case is finished and restarts the next morning at 0900 hours or upon leaving the hotel, whichever is earlier;
- (d) if the Court schedule and travel arrangements are such that a physician is required to stay away from home over a weekend, then travel time up to 8 hours per day is billed for the week-end days, to the extent that the physician's time is not occupied with the case work over the week-end;

7.3 Court Time:

- (a) Court time includes all relevant professional activities, including preparation, interviews, discussions, testimony, listening to other testimony and associated waiting time;
- (b) Court time starts when the physician arrives at the Court or Crown Counsel office, or at 0900 hours if he/she had already travelled away from home on a prior day;
- (c) Court time ends when Court ends or no other services are required, but continues to 1800 hours if further services are required the next day, if the physician has travelled out of town;
- (d) time for preparation work prior to arrival or during evenings or week-ends is billed in addition to the above and for the actual time spent;

- (e) if lunch is primarily social, then a one hour lunch break is not billable, but time for a working lunch is billable;
- (f) in the event out of town travel is necessary, in respect of single day trips only, and where the combination of Court/preparation and travel are less than 8 billing hours, the balance up to 8 hours shall be billed as Court/preparation time;
- (g) where physicians are testifying in their home community, Court time shall be compensated at a minimum of 4 hours for the morning session and 4 hours for the afternoon session. Any Court time spent in excess of 4 hours in either period shall be paid at the appropriate fee.

7.4 Cancellations:

- (a) a cancellation is defined as a situation where the physician is informed that a previously arranged Court appearance is no longer required or is to be rescheduled for any reason including testimony not needed, Court scheduling changes and adjournments;
- (b) where the physician is given 72 hours (3 working days) notice of cancellation of a Court appearance, no compensation is payable;
- (c) where the cancellation notice is received less than 72 hours (3 working days) prior to commencement of travel (as defined in A(a)), the physician will be paid the lesser of:
 - i) the estimated fees otherwise payable if the physician had attended Court (travel time and Court time); or
 - ii)
 - a) 8 hours Court time if cancellation occurs with less than 24 hours notice; or
 - b) 6 hours Court time for any day cancelled with less than 48 hours notice; or
 - c) 4 hours Court time for any day cancelled with between 48 and 72 hours notice.

7.5 Expenses:

Expenses related to expert witness billing shall be in accordance with the rates established for "Group II" (public service) employees. Such expenses may be claimed where the physician is required to attend Court at a location more than 32 kilometres from his/her residence or where unusual road conditions exist which, for example, requires travel by ferry.

7.6 General

- (a) in cases of uncertainty as to interpretation of the above guidelines, or where unusual circumstances or large amounts of time are expected to be required (especially regarding preparation activities), the physician and Crown Counsel should clarify their expectations as early as possible;
- (b) in the case of accused persons who are assessed by the Forensic Psychiatric Services Commission, activities conducted by the psychiatrist as part of their employment by the Commission are not billable to Crown Counsel. Specifically, preparation of an initial report to Court is provided by the Commission, but subsequent review of

such reports, related discussion and other preparatory activities are billable to Crown Counsel.

8. Reimbursement of travel expenses

Expenses incurred while on official travel status may be claimed as above. Travel status is defined as being outside a 32 kilometre radius from the physician's work location.

Proof of expenses must be submitted with the exception of mileage and meal allowances which are reimbursed on a per diem basis. Only expenses listed in this Billing Guide are allowable. Expenses which exceed the maximum allowances require prior written approval from the Administrative Crown Counsel and will require additional approval by the appropriate level of authority.

9. Mode of travel

When determining the travel mode, transportation costs will be reimbursed at the lesser of:

- the distance allowance of a private motor vehicle (using provincial map distances), plus transportation toll charges, if any (with receipt), or
- the designated commercial carrier(s) part of the trip.

10. Mileage

Physicians may charge the current government allowance per kilometre as listed in the [appendix](#). In addition, physicians shall have adequate insurance coverage with a minimum of \$2,000,000 third party liability coverage to their private vehicles. Proof of insurance must be provided if requested.

11. Air travel

The passenger copy of the air ticket and a paid receipt is required. Airport Improvement fees may be claimed. Business or first class travel is prohibited in all circumstances.

12. Meals

While on travel status, physicians may claim reimbursement for meals based on the limits outlined in the [appendix](#).

The following guidance is provided on a partial day status:

1. On the day of departure, if travel begins:
 - after 7 a.m., breakfast cannot be claimed
 - after 12 noon, breakfast and lunch cannot be claimed
 - after 6 p.m., no meals can be claimed

2. On the day of return, if travel status terminates:
- prior to 7 a.m., no meals can be claimed
 - prior to 12 noon, breakfast can be claimed
 - prior to 6 p.m., breakfast and lunch may be claimed
 - after 6 p.m., all meals can be claimed

These amounts are intended to cover miscellaneous out-of-pocket travel expenses such as gratuities, portorage, dry cleaning and personal telephone calls.

13. Accommodation

Physicians may claim reimbursement for hotel accommodation, subject to the limits outlined in the [appendix](#).

Use of hotel phone lines for computer on-line connections is not a reimbursable expense.

Physicians on travel status who stay in non-commercial lodging shall be entitled to claim \$30 per night as a lodging allowance except where the lodging is supplied by Government. A physician submitting a lodging allowance claim shall not be entitled to reimbursement for commercial lodging costs for the same period.

14. Miscellaneous Travel Expenses Transportation toll charges

Miscellaneous expenses including transportation toll charges, parking, ferry fares, bus, taxi or airporter costs and business telephone calls will be reimbursed on production of receipts.

APPENDIX**Billing Guide****Travel Allowance Amounts – Group II**

<i>Effective --></i>	Apr 1/2013
Breakfast Only	\$ 22.00
Lunch Only	\$ 22.00
Dinner Only	\$ 28.50
Full Day	\$ 49.00
Breakfast & Lunch Only	\$ 30.00
Lunch & Dinner Only	\$ 36.50
Breakfast & Dinner Only	\$ 36.50
No Meals Claimed	\$ 14.00
Private Vehicle Rates (<i>per km</i>)	\$ 0.52
Private Lodging	\$ 30.00

Accommodation

Each hotel has now quoted its own government discounted rate; there is no longer a prescribed accommodation rate set by government. Rates may vary month to month and there may be supplementary rates for parking, internet access or other services. Prior to booking a hotel, expert witnesses should consult the accommodation guide, found at:

<http://pss.gov.bc.ca/csa/categories/accommodation/list-of-properties.html>

Only the hotels listed for the corresponding travel date(s) should be used by medical expert witnesses. Should difficulties arise in securing hotels, the medical expert witness should consult with the responsible Crown Counsel.

Clause:

These allowances are according to government financial policy and procedures and are subject to change. If there is a discrepancy between this Guide and government policies and procedures, the latter will apply.

IN ACCOUNT WITH Ministry of Justice – Criminal Justice Branch

Invoice No: _____

Name of Expert: _____

Specialty if Applicable: _____

Social Insurance Number: _____

Court Location: _____

Name of Accused: _____

Court File No: _____

Crown Prosecutor: _____

Name of Person Treated: _____

Date(s) Person Treated: _____

Preparation Time: _____ (hr) @ \$ _____ \$ _____
(year) (month) (day)

Court Time: _____ (hr) @ \$ _____ \$ _____

Travel Time: _____ (hr) @ \$ _____ \$ _____

Mileage: _____ (km) @ \$ 0.52 \$ _____
(travel over 32 km only)

Meals: _____ \$ _____
(group 2-attached schedule)

Total Invoice: \$ _____

Additional Comments:

Signature: _____

Date: _____

Address: _____

Telephone No: _____

Note: INVOICE NUMBER MUST ACCOMPANY THIS FORM OR PAYMENT WILL BE WITHHELD UNTIL NUMBER SUBMITTED.

APPENDIX B**Part 1****NON-MEDICAL EXPERT WITNESS FEE SCHEDULE**

Effective April 1, 2009

EXPERT	PREPARATION & COURT TIME / HR.	TRAVEL TIME / HR.
SPECIALIST (a professional recognized in a field, e.g. an engineer with special qualifications, forensic accountant, etc.)	\$ 194.00	\$ 116.00
PSYCHOLOGIST	\$ 156.12	\$ 96.13
PROFESSIONAL (e.g. Chartered Accountant, Engineer)	\$ 144.00	\$ 84.00
MISC. PROFESSIONAL (e.g. Dentist, Veterinarian, Forensic Anthropologist, etc.)	\$ 126.00	\$ 70.00
CERTIFIED GENERAL ACCOUNTANT, CERTIFIED MANAGEMENT ACCOUNTANT	\$ 95.00	\$ 55.00
TECHNICAL EXPERTS (e.g. Document Examiner, Registered Nurse, Biologist, Zoologist, Physiotherapist, Fire Consultant, Motor Vehicle Deconstructionist, Play Therapist, Counsellor, Analyst, etc.)	\$ 75.00	\$ 45.00
OTHER TECHNICIANS (e.g. Mechanic; Lab Technician – simple reporting of facts, no analysis required; Environment Technician; etc.)	\$ 50.00	\$ 30.00

MSC BULLETIN 09-02 – Appendix 2**NON-MEDICAL EXPERT BILLING GUIDELINES****1. Travel to Court**

- a) Time begins when the expert leaves home or place of work to go to court.
- b) Time ends when the expert arrives at the Court or Crown Counsel Office or otherwise begins direct work on the case.
- c) If work on the case does not start until the day after travel, then travel time ends upon arrival at the hotel or at 1800 hours, whichever is later.

2. Expenses

Expenses related to expert witness billing shall be in accordance with the rates established for 'Group 2' (public service) employees. Such expenses may be claimed when the expert witness is required to attend court at a location more than 32 km from his/her residence or where unusual road conditions exist which, for example, requires travel by ferry.

3. Taxes

Effective April 1, 2013, we are reverting back to the Federal Goods and Services Tax (GST) and Provincial Sales Tax (PST). HST will no longer be in effect.

The 5% GST may apply to these services. It is up to the individual suppliers to determine if their services are taxable for GST purposes. GST shall also apply to disbursements if the services are taxable. GST should be deducted from the total expenses paid prior to submission for GST registrants who are entitled to claim Input Tax Credits on these expenses. The 7% PST does not apply to the expert's services.

It is up to the individual suppliers to determine if they are exempt from being GST registrants. Branch financial staff should not provide tax advice to suppliers.

4. Return Travel

- a) Time ends when the expert arrives at home or place of work.
- b) If the expert is unable to return home the same day, then travel time ends at 1800 hours on the day that work on the case is finished and restarts the next morning at 0900 hours or upon leaving the hotel, whichever is earlier.
- c) If the court schedule and travel arrangements are such that an expert is required to stay away from home over a weekend, then travel time up to 8 hours per day is billed for the weekend days, to the extent that the expert's time is not occupied with the case work over the weekend.

5. Court Time

- a) Court time includes all relevant expert or professional activities, including preparation, interviews, discussions, testimony, listening to other testimony and associated waiting time.
- b) Court time starts when the expert arrives at the court or Crown counsel office, or at 0900 hours if he/she had already traveled away from home on a prior day.
- c) Court time ends when Court ends or no other services are required, but continues to 1800 hours if further services are required the next day, if the expert has traveled from out of town.
- d) Time for preparation work prior to arrival or during evenings or weekends is billed in addition to the above and for the actual time spent.
- e) If lunch is primarily social, then a one-hour lunch break is not billable, but time for a working lunch is billable.
- f) Where expert witnesses are testifying in their home community, they are paid by their hourly rate for court time as defined above.

6. Cancellations

A cancellation is defined as a situation where the expert is informed that a previously arranged court appearance is no longer required or is to be rescheduled for any reason including testimony not needed, court scheduling changes and court adjournments.

Where the cancellation notice is received less than 24 hours (1 working day) prior to the scheduled court appearance, the expert will be paid for two (2) hours of court time.

MSC BULLETIN 09-02 – Appendix 3 – EXPENSES FOR NON-MEDICAL EXPERT WITNESSES

The following are allowable expenses for expert witnesses. All expenses must be paid by the expert witness – expenses cannot be direct billed to the Ministry except in unusual circumstances. Original receipts must be submitted with the expense claim (when receipts are required) but photocopies of receipts will be accepted if the expert witness requires the original for another purpose.

TRAVEL EXPENSES

The expert witnesses must be outside where their headquarters are (32 kilometers from where they ordinarily perform their duties) to be eligible to claim travel, meal and accommodation expenses.

1. Meal allowances: Effective March 29, 2009, and unchanged since, the following meal allowances can be claimed which must not exceed \$49.00 per day (receipts are not required):

Breakfast only	\$22.00	Cannot claim if travel starts after 7AM or ends before 7AM
Lunch only	\$22.00	Cannot claim if travel starts after 12 noon or ends before 12 noon
Dinner only	\$28.50	Cannot claim if travel starts after 6PM or ends before 6PM
B & L only	\$30.00	See above
B & D only	\$36.50	See above
L & D only	\$36.50	See above
Full day	\$49.00	

2. Mileage Rates When Using Private Vehicle:

Effective April 1, 2013, the private mileage allowance is \$0.52 per kilometer (receipts are not required). This rate can be claimed when using a private vehicle for travel. It is intended to cover costs of gas, depreciation, and maintenance.

3. Taxi and Parking: Taxi and parking charges will be reimbursed if receipts/copies of receipts are provided. Tips identified separately on taxi receipts cannot be claimed.

4. Car Rentals: Avis Rent a Car Systems, Inc., Best Choice Auto Rentals, Budget Rent a Car of Canada, Ltd., Enterprise Rent A Car BC, Hertz Canada Ltd., National Car Rental Inc., Ron Ridley Rentals Ltd. and Thrifty Canada Ltd. are to be used. Other rental firms are to be used only when these firms cannot supply vehicles. Contractors and non-employees should ask for the government rate. Master Standing Offer rates are published on the Internet at:

www.pss.gov.bc.ca/csa/categories/vehicle_rentals/vehicle_rentals_daily/vehicle_rentals_daily.html

(NB – not all locations are covered under MSO.) Receipts/copies of receipts are required.

PAI (personal accident insurance) will not be reimbursed.

CDW/LDW (collision/loss damage waiver) will be reimbursed only when renting from one of the above companies located outside BC, or when renting from any other firm (both in and outside BC).

5. Accommodation:

a) Hotel (Effective January 1, 2007) – Each hotel has quoted its own government discounted rate; there is no longer a prescribed accommodation rate set by government. Rates may vary month to month and there may be supplementary rates for parking, internet access or other services.

You are expected to use only those properties listed in the guide. Exceptions must be approved in advance and a justification included with any re-imbursement claim.

In making a hotel selection for your travel:

- Select the most cost effective hotel that meets your

business requirements considering the basic room cost and any supplementary costs for internet access, parking or other costs.

- Ensure you are aware of the expectations of your Expense Authority regarding the price of hotel accommodation you select.

- Ensure that you ask for the provincial government rate.

- Ensure that the price you are charged is at or below the rates quoted in the hotel guide for the room and any supplementary charges (there may be specials, or promotional prices that are below the rates quoted in the guide).

- Bed and breakfast properties are included in the list and a full breakfast is included in the base rate for these properties.

The “number in party” identified on the receipt must show only one person. Hotels offering discounts for expert witnesses are published on the Internet at:

www.pss.gov.bc.ca/csa/categories/accommodation/search/

b) Private Lodging (receipts are not required): \$30 per night may be claimed when private lodging is arranged (e.g. staying with friends).

6. Airfare: Economy airfare only will be reimbursed. Receipts/copies of receipts and proof of payment are required.

7. Miscellaneous Travel Expenses: Laundry gratuities, portage and personal phone calls cannot be claimed. Ferry charges and highway tolls can be claimed if supported by an original receipt. Other miscellaneous expenses incurred when traveling (e.g. courier and photocopying charges) can also be claimed if supported by a receipt/copy of receipt.

8. Out-of-Province Travel: When BC expert witnesses are required to travel out-of-province, a Travel Authorization form approved in advance by the Executive Financial Officer must accompany the expense claim.

OTHER EXPENSES

1. Business Expenses (e.g. all costs associated with meetings, including business and guest meals): Claims for business expenses must be accompanied by an approved Business Expense Approval form (which should be completed by the ministry, not the contractor).

2. GST: GST paid by the expert witness will not be reimbursed if the expert witness has a mechanism to claim input tax credits from Canada Revenue Agency (i.e., the expert witness has a GST registration number and his/her livelihood is from contracting). In these cases, when travel receipts are submitted for reimbursement, applicable GST must be deducted from the total expenses. GST paid by expert witnesses will be reimbursed if the expert witness does not have a mechanism to claim input tax credits.

3. Miscellaneous Expenses (e.g. business telephone/ fax calls, newspapers, etc.): Miscellaneous expenses will be paid if supported by original receipts and in our opinion are necessarily incurred by you in providing the service. Contact the Trial Counsel **before** incurring any miscellaneous expenses.

Expert Witness Initials: ____