

## FOREIGN WITNESS ALLOWANCES CLAIM FORM

### IMPORTANT

Rule (10) of the Criminal Procedure Code (Witnesses' Allowances) Regulations 2010 states that the claim form and supporting documents are to be submitted to the Court **no later than 2 months** after accrual of the claim (i.e. date of court attendance by the witness). A claim that is submitted to the Court after 2 months of accrual of the claim will not be accepted.

\* Denotes mandatory field

### SECTION 1 - COURT DETAILS

\* Court Number

\* Case Number

### SECTION 2 - PERSONAL PARTICULARS AND BANK DETAILS

\* Name of Witness (as per NRIC / Passport / ID)

\* NRIC / Passport Number / ID Number

\* Contact Number

\* Residential Address

\* Bank Name and Branch

\* Bank Account Number

### SECTION 3 - SUBSISTENCE ALLOWANCE

\* Court Attendance

First date of  
Attendance

Start Time

Last date of  
Attendance

End Time

\* Arrival in Singapore

Date

Time

\* Departure from Singapore

Date

Time

\* Subsistence Allowance<sup>1</sup> [A]

### NOTES

- 1 (a) The witness may claim Subsistence Allowance of S\$230 for each 24-hour period of absence from his place of residence, and S\$115 for a period of absence exceeding 8 hours but not exceeding 24 hours.
- (b) Subsistence Allowance shall be payable for a maximum period of 24 hours before the time that the witness' attendance in Court is required, the days which the witness is required to attend Court, and for a maximum period of 24 hours following the time that the witness's attendance in Court is no longer required.
- (c) Trans-national arrival and departure timings should be used to compute the Subsistence Allowance if the witness arrives/departs within 24 hours before/after his court attendance.

## SECTION 4 - TRANS-NATIONAL TRAVEL EXPENSES

\* Trans-national Travel Expenses<sup>2</sup> [B]

S\$

### NOTE

2 The witness may be reimbursed for trans-national travel expenses (air fare, public ferry service or land transport) to attend Court in Singapore on the basis of the actual economy class fare incurred.

\* Other Witness Allowances (Tick one option only)

- Claiming for Court Attendance Allowance and/or Local Transport Allowance (Proceed to Section 5)
- No other claims (Proceed to Section 8; You are not required to complete Sections 5 to 7)

## SECTION 5 - EMPLOYMENT STATUS

\* Employment Status (Tick one option only)

- Employed/Self-employed (Proceed to Section 6)
- Unemployed (Proceed to Section 7; You are not required to complete Section 6)

## SECTION 6 - COURT ATTENDANCE ALLOWANCE

\* I have suffered loss of earned income for attending Court<sup>4</sup> (Tick one option only)

- No (E.g. granted time-off and salary was not deducted; Skip the rest of Section 6, proceed to Section 7)
- Yes (E.g. applied for annual leave or salary was deducted; Complete the rest of Section 6)

\* Occupation

\* Monthly Earned Income<sup>5</sup>

S\$

\* Half-day Income<sup>6</sup> [C]

S\$

### NOTES

4 Court attendance allowance is claimable only when the witness suffers a loss of earned income as a result of attending Court

5 Monthly Earned Income is defined as the witness' monthly gross salary and fixed recurrent allowances and should not include non-recurrent components such as one-time/annual bonus or one-off market adjustment wages.

6 (a) Computation of half-day income is 1/50<sup>th</sup> of Monthly Income; minimum of S\$25 and maximum of S\$350.

(b) Half-day allowance is claimable if the total period of Court attendance in a day (excluding lunch hour) is 3 hours or less.

(c) Full day allowance is claimable only if the total period of Court attendance in a day (excluding lunch hour) exceeds 3 hours.

\* Court Attendance(s)<sup>7</sup>

S/N	Date of Attendance	Start Time	End Time
1	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 80px; height: 20px;" type="text"/>	<input style="width: 80px; height: 20px;" type="text"/>
2	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 80px; height: 20px;" type="text"/>	<input style="width: 80px; height: 20px;" type="text"/>
3	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 80px; height: 20px;" type="text"/>	<input style="width: 80px; height: 20px;" type="text"/>

S/N	Date of Attendance	Start Time	End Time
4	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 80px; height: 20px;" type="text"/>	<input style="width: 80px; height: 20px;" type="text"/>
5	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 80px; height: 20px;" type="text"/>	<input style="width: 80px; height: 20px;" type="text"/>
6	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 80px; height: 20px;" type="text"/>	<input style="width: 80px; height: 20px;" type="text"/>

\* Total Number of Half-days [D]

\* Court Attendance Allowance [E] = [C] x [D]

S\$

**NOTES**

7 Court attendance means the presence of a witness in court during any inquiry or trial to (a) await his turn to give evidence or to be identified by other witnesses, (b) give evidence, or (c) in the case of an expert witness, assist counsel when the corresponding expert witness of any other party to the proceedings is giving evidence.

**Tax Implication of Court Attendance Allowance**

- Court attendance allowance are considered income chargeable to tax, whether the witness carries on a trade, business, profession, vocation or is an employee.
- Court attendance allowance will be withheld for IRAS tax computation. The balance amount, after tax deduction, will then be paid to the witness.

**SECTION 7 - LOCAL TRANSPORT ALLOWANCE**

**Local Transport Allowance<sup>8</sup> (if any, capped at S\$20 per day) [F]**

S\$

**NOTE**

8 Local transport allowance is based on local transport expenses incurred. The Trial Judge may reject the local transport allowance claim if no receipt is provided or if the claim amount is unreasonable.

Reasons for not providing local transportation receipt(s) (if claiming for transport allowance)

**SECTION 8 - TOTAL WITNESS ALLOWANCES**

**\* Total Witness Allowances [G] = [A] + [B] + [E] + [F]**

S\$

**SECTION 9 - DECLARATION BY WITNESS**

**I confirm that I attended the above Court as a witness for the above Case Number and all information and supporting documents provided by me are true and accurate.**

\* The following supporting documents are attached with this Claim Form (tick accordingly):

- A copy of the Subpoena;
- A copy of the witness' Passport / ID;
- A copy of the completed and signed Foreign Telegraphic Transfer Form for vendor record creation (if foreign witness does not have a local bank account);
- Documents (e.g. booking confirmation/flight itinerary/receipt) reflecting the actual trans-national travel timings and fare incurred;
- Income document (Salaried Employee - monthly income statement or payslip for the month of court attendance; Self-employed - latest income tax return) if witness is claiming for court attendance allowance;
- Local transport receipt(s) (if claiming for local transport allowance).

**I agree that the State Courts may collect, use and disclose my personal data, as provided in this claim form, for the purposes of: (i) processing this witness allowances claim, and (ii) effecting payment of the claim amount to my bank account.**

\* Signature of Witness

\* Date of submission of claim

**SECTION 10 - VERIFICATION and/or CERTIFICATION BY OFFICER**

I certify that the claim form has been duly completed and the supporting documents provided by the witness are in order.

For Prosecution Witness

**Certifying Officer - Investigation Officer / Prosecutor**

\* Name and Signature of Certifying Officer

\* Organisation/Agency of Certifying Officer

\* Date

\* Contact Number

For Defence Witness

**Verifying Officer - Defence Counsel**

\* Name and Signature of Verifying Officer

\* Organisation of Verifying Officer

\* Date

\* Contact Number

**Certifying Officer - Court Officer**

\* Name and Signature of Certifying Officer

\* Date

**SECTION 11 - APPROVAL BY TRIAL JUDGE**

I approve the claim of  to the witness as indicated in Section 8 of the claim form.

I do not approve the claim indicated in Section 8 of the claim form for the following reason(s):

Name and Signature of Trial Judge

Date of Approval