

**LOCAL 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 / FIN / Passport)

\* NRIC / FIN / Passport

\* Contact Number

\* Residential Address

\* Bank Name

\* Bank Account Number

**SECTION 3 - EMPLOYMENT STATUS**

\* Employment Status (Tick one option only)

- Salaried Employee (Proceed to Section 4)
- Self-employed (Proceed to Section 5; You are not required to complete Section 4)
- Unemployed (Proceed to Section 6; You are not required to complete Section 4 and 5)

**SECTION 4 - PUBLIC OFFICER**

\* I am a Public Officer (Tick one option only)

- No (Proceed to Section 5)
- Yes (Please continue below)

\* I am required to attend court as a witness to a matter of which I have acquired knowledge in the course of my duty (Tick one option only)

- No (Proceed to Section 5)
- Yes<sup>1</sup> (If claiming for witness allowances, please provide reasons below)

**NOTE**

1 A public officer who is required to attend court as a witness to a matter of which he has acquired knowledge in the course of his duty is not allowed to claim for witness allowances.

Reasons for Claim

## SECTION 5 - COURT ATTENDANCE ALLOWANCE

\* I have suffered loss of earned income for attending Court<sup>2</sup> (Tick one option only)

- No (E.g. granted time-off and salary was not deducted; Skip the rest of Section 5, proceed to Section 6)
- Yes (E.g. applied for annual leave or salary was deducted; Complete the rest of Section 5)

\* Occupation

\* Monthly Earned Income<sup>3</sup>

\* Half-day Income<sup>4</sup> [A]

### NOTES

- 2 Court attendance allowance is claimable only when the witness suffers a loss of earned income as a result of attending Court
- 3 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. CPF contribution by employer should also not be included.
- 4 (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>5</sup>

S/N	Date of Attendance	Start Time	End Time
1	<input type="text"/>	<input type="text"/>	<input type="text"/>
2	<input type="text"/>	<input type="text"/>	<input type="text"/>
3	<input type="text"/>	<input type="text"/>	<input type="text"/>

S/N	Date of Attendance	Start Time	End Time
4	<input type="text"/>	<input type="text"/>	<input type="text"/>
5	<input type="text"/>	<input type="text"/>	<input type="text"/>
6	<input type="text"/>	<input type="text"/>	<input type="text"/>

\* Total Number of Half-days [B]

\* Court Attendance Allowance [C] = [A] x [B]

### NOTES

- 5 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.
- The witness is required to declare this allowance for loss of earned income to IRAS for computation of income tax.

## SECTION 6 - LOCAL TRANSPORT ALLOWANCE

Local Transport Allowance<sup>6</sup> (if any, capped at S\$20 per day) [D]

### NOTE

- 6 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 7 - TOTAL WITNESS ALLOWANCES

\* Total Witness Allowances [E] = [C] + [D]

## SECTION 8 - DECLARATION AND CONSENT 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' NRIC / FIN / Passport;
- A copy of the witness' bank passbook / statement, showing the bank account holder's name and bank account number;
- Original copy of the completed Direct Credit Authorisation (DCA) form endorsed by the bank  
For Singaporean or PR - form is NOT required if the stated bank is any of the following: 1) Citibank, 2) DBS, 3) Far Eastern Bank, 4) OCBC, 5) POSB or 6) UOB;  
For foreigners based in Singapore - form must be completed and endorsed by the bank.
- Income document (Salaried Employee - monthly income statement or payslip for the month of court attendance; Self-employed - IRAS Notice of Assessment) 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 9 - 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 10 - APPROVAL BY TRIAL JUDGE**

I approve the claim of  to the witness as indicated in Section 7 of the claim form.

I do not approve the claim indicated in Section 7 of the claim form for the following reason(s):

Name and Signature of Trial Judge

Date of Approval