

**MEAL, TRAVEL & ACCOMMODATION ALLOWANCES: WITNESSES & JURORS  
MAY 01/06 CHANGES IN RATES**

**Memo from Taxing Officers Morin & Christensen:**

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**Disclaimer**

*The advice and opinions which follow are those of the writers, Joe Morin & James Christensen, Taxing Officers for the Province of Alberta. They are not necessarily representative of how they or other taxing officers of any Judicial District of Alberta might exercise their discretion.*

*This document does not constitute legal advice. It does not represent policy of Alberta Justice or any other Government Department.*

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**April 1<sup>st</sup>, 2005** the ***Subsistence, Travel and Moving Expenses Regulation*** under the ***Public Service Act***, Part 4, s. 8 (Meals) and Part 6, ss. 15 & 16 (Travel) was amended.

- Meal allowances payable by “parties to witnesses and jurors in civil litigation proceedings” were increased (see below) and
- Per kilometre allowance for travel by private automobile was increased from \$0.12/km to **\$0.13/km**).

The expense regulation may be accessed at <http://www.pao.gov.ab.ca/legreg/travel/index.html>.

**April 19<sup>th</sup>, 2005** the ***Alberta Rules of Court, Schedule E, Number 3, s. 5(b)*** was amended by **AR 56/2005 - OC 190/2005** to provide that the “amounts payable by parties to witnesses and jurors in civil proceedings” for travel by private automobile is changed from section 16 of the ***Subsistence, Travel and Moving Expenses Regulation*** to section 15.

- Per kilometre allowance for travel by private automobile was increased from \$0.13/km to **\$0.405/km**.

The expense regulation may be accessed at <http://www.pao.gov.ab.ca/legreg/travel/index.html>.

**October 1<sup>st</sup>, 2005** the ***Subsistence, Travel and Moving Expenses Regulation*** under the ***Public Service Act***, Part 6, s. 15 (Travel) was amended.

- Per kilometre allowance for travel by private automobile was increased from \$0.405/km to **\$0.43/km**).

The expense regulation may be accessed at <http://www.pao.gov.ab.ca/legreg/travel/index.html>.

**May 1<sup>st</sup>, 2006** the ***Subsistence, Travel and Moving Expenses Regulation*** under the ***Public Service Act***, Part 4, s. 8 (Meals) was amended.

- Meal allowances payable by “parties to witnesses and jurors in civil litigation proceedings” were increased (see below).

The expense regulation may be accessed at <http://www.pao.gov.ab.ca/legreg/travel/index.html>.

**May 1<sup>st</sup>, 2006** the Edmonton Taxation Office conducted its annual survey of downtown hotels and a new *mean* rate was determined **for Edmonton only**. For other judicial centres please contact the local taxing officers.

- In 2006 the Taxing Officer in Edmonton is allowing accommodation at \$110.00 per night, plus 11.5% Federal Hotel tax, plus GST.

In short, meal and accommodation allowances are increased slightly and witness "mileage" fees are substantially increased: see table below.

Because the **Court of Queen's Bench Costs Manual** is undergoing revisions and is not yet ready for posting on this web site, we present these changes by means of this "notice" posted to the site.

**TABLE OF CHANGES: Schedule "E," Number "3"**

		Previous Amount	Current Amount
<b>Meals</b>	Breakfast	\$8.050	\$8.500
	Lunch	\$10.200	\$10.750
	Dinner	\$18.250	\$19.200
	Total for 1 Day	\$36.500	\$38.450
<b>Accommodation</b> - Edmonton Only (witness/juror)		\$100.00 +FHTax +GST	\$110.000 +FHTax +GST
<b>Travel</b> (witness/juror)		\$0.405	\$0.430
<b>Travel</b> (counsel or other)		\$0.405	\$0.430

Below are the proposed changes to the relevant portions of the **Manual**; that is, to several entries in the **Disbursements** portion of the **Costs Between Parties** segment of the **Manual**.

**Accommodation** - **Schedule E, Number 3, Item 3** allows for the reasonable cost of accommodating a witness. In some circumstances parties to the litigation and their solicitor(s) may be entitled to recover the costs of accommodation.

The amount will no doubt vary from venue to venue, but in Edmonton a survey of downtown hotels is undertaken yearly and a mean rate established. In 2006 the Taxing Officer in Edmonton is allowing \$110.00 per night plus Federal Hotel tax and GST.

Note: room service and beverages are allowed to the limit addressed in "Meals", below.

Note too: dry cleaning, laundry, pay-per-view T.V., video rentals, massages and the like are considered luxuries, not necessities. In long trials some exceptions may be made.

*(See also: Conduct Money, Meals, Travel, Witness Fees & Expenses)*

**Conduct Money at a Glance**

*As of May 1<sup>st</sup>, 2006*

Description	\$\$	Source
<b>Witness Fees</b>		Schedule "E", Number 3, Items 1 & 6
Ordinary Witness Daily Fee	\$10.000	
Professional or Expert Daily Fee	\$75.000	

<b>Meals</b>	Breakfast	\$8.500	Schedule "E", Number 3, Item 4, Such amount as "taxing officer considers reasonable."  Taxing officers use the Subsistence, Travel and Moving Expenses Regulation under the Public Service Act - Part 4 - S. 8 <a href="http://www.pao.gov.ab.ca/legreg/travel/index.html">http://www.pao.gov.ab.ca/legreg/travel/index.html</a>
	Lunch	\$10.750	
	Dinner	\$19.200	
	Total Daily	\$38.450	
<b>Travel</b>	Public Transportation		Schedule "E", Number 3, Item 5 (a) Public Transportation - "actual fare paid"  Local: Bus Fare (Edmonton currently \$2.25 each way) or taxi if unable to take bus or drive  Long Distance: Air Fare (regular) & Shuttle (currently \$20.00 round trip)
	Private Automobile	\$0.430	Schedule "E", Number 3, Item 5 (b) Private Automobile, s. 15 of the Subsistence, Travel and Moving Expenses Regulation under the Public Service Act - Part 6 <a href="http://www.pao.gov.ab.ca/legreg/travel/index.html">http://www.pao.gov.ab.ca/legreg/travel/index.html</a>
<b>Accommodation</b>			Schedule "E", Number 3, Item 3, Such amount as "taxing officer considers reasonable."
	Edmonton's Rate (add GST & Hotel Tax of 11.5%)	\$110.000	Survey conducted by Edmonton Taxation Office annually

**Legal Counsel's Expenses** - In question are expenses for meals, accommodation and travel. When allowed they are usually the same as the amounts allowed to a witness. (See: Accommodation, Meals & Travel Expenses)

**Meals - Schedule E, Number 3, Item 4** provides an allowance for meals to witnesses and jurors.

In Calgary and Edmonton it has become the practice of the taxing officers to apply the meal allowance set out in the **Subsistence, Travel and Moving Expenses Regulation under the Public Service Act - Part 4 - S. 8**. As of May, 2006 it was the following (add on GST):

<b>Breakfast</b>	<b>\$8.50</b>
<b>Lunch</b>	<b>\$10.75</b>
<b>Dinner</b>	<b>\$19.20</b>
<b>Per Diem for Meals</b>	<b>\$38.45</b>

The regulation may be found at <http://www.pao.gov.ab.ca/legreg/travel/index.html> and by clicking on "Part 4".

**Process Servers** - To the extent that the charge is reasonable it is an allowable disbursement (see *Maclin U-Drive Ltd. v. Western Plastics Ltd.* (Alta District Court) (1963) 42 W.W.R. 64).

In Edmonton the present practice of the Clerk of the Court is to allow **43 cents per kilometer** traveled, to disallow a fee for preparation of an Affidavit of Attempted Service (it is a legal service covered by **Schedule C, Item 6 or 7**, Application for Substitutional Service), and to disallow any "Administration Fee."

The **43 cents/km** is derived from the **Subsistence, Travel and Moving Expenses Regulation** under the **Public Service Act - Part 6 - S. 15**. The regulation may be found at <http://www.pao.gov.ab.ca/legreg/travel/index.html> and clicking on "Part 6".

**Travel Expenses** - "Mileage" for travel by private auto by a witness or juror is, as of October 1<sup>st</sup>, 2005, **43 cents per kilometer**. Mileage for a solicitor, where allowed, is the same. The amount will vary as **Schedule E, Number 3, Item 5 (b)** is tied to the Subsistence, Travel and Moving Expenses Regulation under the Public Service Act - Part 6 - S. 15. It is, therefore, worthwhile to occasionally check the Regulation which can be found at <http://www.pao.gov.ab.ca/legreg/travel/index.html> and by clicking on "Part 6".