

# 公認会計士法の審判手続における参考人及び鑑定人の旅費及び手当に関する政令

## Cabinet Order on Travel Expenses and Allowances for a Witness and an Expert Witness in a Hearing Procedure under the Certified Public Accountants Act

(平成十九年十二月七日政令第三百五十八号)  
(Cabinet Order No. 358 of December 7, 2007)

内閣は、公認会計士法（昭和二十三年法律第百三号）第三十四条の六十四の規定に基づき、この政令を制定する。

The Cabinet hereby enacts this Cabinet Order pursuant to the provisions of Article 34-64 of the Certified Public Accountants Act (Act No. 103 of 1948).

(旅費)

(Travel expenses)

第一条 公認会計士法（以下「法」という。）第三十四条の六十四の規定により参考人又は鑑定人が請求することができる旅費は、鉄道賃、船賃、路程賃及び航空賃の四種とし、鉄道賃は鉄道の便のある区間の陸路旅行に、船賃は船舶の便のある区間の水路旅行に、路程賃は鉄道の便のない区間の陸路旅行又は船舶の便のない区間の水路旅行に、航空賃は航空機を利用すべき特別の事由がある場合における航空旅行について支給する。

Article 1 (1) Travel expenses that a witness or an expert witness may claim pursuant to the provisions of Article 34-64 of the Certified Public Accountants Act (hereinafter referred to as the "Act") are four types consisting of train fares, boat fares, distance fares and air fares, and train fares are paid for travel by land for a section where railroad service is available, boat fares are paid for travel by water for a section where boat service is available, distance fares are paid for travel by land for a section where railroad service is not available or travel by water for a section where boat service is not available, and air fares are paid for travel by air if special circumstances exist that warrant the use of aircraft.

2 鉄道賃及び船賃は旅行区間の路程に応ずる旅客運賃（はしけ賃及び栈橋賃を含むものとし、運賃に等級を設ける線路又は船舶による旅行の場合には、運賃の等級を三階級に区分するものについては中級以下で金融庁長官が相当と認める等級の、運賃の等級を二階級に区分するものについては金融庁長官が相当と認める等級の運賃）、急行料金（特別急行列車を運行する線路のある区間の旅行で片道百キロメートル以上のものには特別急行料金、普通急行列車又は準急行列車を運行する線路のある区間の旅行

で片道五十キロメートル以上のものには普通急行料金又は準急行料金）並びに金融庁長官が支給を相当と認める特別車両料金及び特別船室料金並びに座席指定料金（座席指定料金を徴する普通急行列車を運行する線路のある区間の旅行で片道百キロメートル以上のもの又は座席指定料金を徴する船舶を運行する航路のある区間の旅行の場合の座席指定料金に限る。）によって、路程賃は一キロメートルにつき三十七円以内において金融庁長官が相当と認める額によって、航空賃は現に支払った旅客運賃によって、それぞれ算定する。

(2) Train fares and boat fares are calculated based on passenger fares depending upon the distance of a travel section (including lighterage and pier fares, and in the case of travel by railroad or boat for which there are classes of fares, fares for a class that is classified as a middle class or lower and is found by the Commissioner of the Financial Services Agency to be reasonable, if classes of fares are classified into three ranks, or fares for a class that is found by the Commissioner of the Financial Services Agency to be reasonable, if classes of fares are classified into two ranks), express charges (or, limited express charges in the case of travel for a section of 100 kilometers or longer one way having a route on which limited express trains are operated, or express charges or semi-express charges in the case of travel for a section of 50 kilometers or longer one way having a route on which express trains or semi-express trains are operated), and special vehicle charges, special cabin charges, and seat reservation charges (limited to seat reservation charges in the case of travel for a section of 100 kilometers or longer one way having a route on which express trains that charge seat reservation charges are operated or in the case of travel for a section having a water route for which boats that charge seat reservation charges are operated) that are found by the Commissioner of the Financial Services Agency to be reasonable to be paid, and distance fares are calculated based on the amount that is found by the Commissioner of the Financial Services Agency to be reasonable, not exceeding 37 yen per kilometer, and air fares are calculated based on the passenger fare actually paid.

3 天災その他やむを得ない事情により前項に定める額の路程賃で旅行の実費を支弁することができない場合には、同項の規定にかかわらず、路程賃の額は、実費額の範囲内とする。

(3) Notwithstanding the provisions of the preceding paragraph, if the distance fares prescribed in the preceding paragraph are not sufficient to cover the actual cost of travel due to natural disaster or any other unavoidable circumstance, the amount of distance fares is an amount not exceeding the actual amount.

(手当)

(Allowances)

第二条 法第三十四条の六十四の規定により、参考人又は鑑定人が請求することができ

る手当は、日当、宿泊料及び特別手当とする。

Article 2 (1) Allowances which a witness or an expert witness may claim pursuant to the provisions of Article 34-64 of the Act are daily allowances, accommodation charges, and special allowances.

2 日当は、出頭又は鑑定及びこれらのための旅行（以下「出頭等」という。）に必要な日数に応じて支給し、その額は、参考人については一日当たり八千円以内において、鑑定人については一日当たり七千六百円以内において、それぞれ金融庁長官が相当と認める額とする。

(2) Daily allowances are paid depending upon the number of days necessary to appear or to give an expert opinion, and to travel for such purposes (hereinafter referred to as the "Appearance, etc."), and the amount thereof is an amount that is found by the Commissioner of the Financial Services Agency to be reasonable and not exceeding 8,000 yen per day in the case of a witness or 7,600 yen per day in the case of an expert witness.

3 宿泊料は、出頭等に必要な夜数に応じて支給し、その額は、宿泊地が、国家公務員等の旅費に関する法律（昭和二十五年法律第百十四号）別表第一に定める甲地方である場合については一夜当たり八千七百円以内において、同表に定める乙地方である場合については一夜当たり七千八百円以内において、それぞれ金融庁長官が相当と認める額とする。

(3) Accommodation charges are paid depending upon the number of nights necessary for the Appearance, etc., and the amount thereof is an amount that is found by the Commissioner of the Financial Services Agency to be reasonable and not exceeding 8,700 yen per night if the place of stay is in area "A" prescribed in Appended Table I of the Act on Travel Expenses of National Public Officers, etc. (Act No. 114 of 1950) or 7,800 yen per night if the place of stay is in area "B" prescribed in the same table.

4 特別手当は、鑑定について特別の技能若しくは費用又は長時間を要したときに、鑑定人に対して支給するものとし、その額は、金融庁長官が相当と認める額とする。

(4) Special allowances are paid to an expert witness when the witness is required to have special skills or to incur special expenses or long hours in giving an expert opinion, and the amount thereof is an amount that is found by the Commissioner of the Financial Services Agency to be reasonable.

（旅費等の計算）

(Calculation of Travel Expenses, etc.)

第三条 旅費（航空賃を除く。）並びに日当及び宿泊料の計算上の旅行日数は、最も経済的な通常の経路及び方法によって旅行した場合の例により計算する。ただし、天災その他やむを得ない事情により最も経済的な通常の経路又は方法によって旅行し難い場合には、その現によった経路及び方法によって計算する。

Article 3 The number of days of travel in calculating travel expenses (excluding air fares), daily allowances and accommodation charges are calculated based on

the number of days typically needed for travel using the most economical normal route and method; provided, however, that if it is difficult to travel by the most economical normal route or method due to natural disaster or any other unavoidable circumstances, such number is calculated by the route and method actually taken.

(請求の手續)

(Claim Procedure)

第四条 旅費及び手当は、参考人については出頭後、鑑定人については鑑定後、いずれも三十日以内に請求しなければならない。

Article 4 Both travel expenses and allowances must be claimed within 30 days after the appearance in the case of a witness or the giving of an expert opinion in the case of an expert witness.