

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

(Cabinet Order No. 358 of December 7, 2007)

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).

(Travel expenses)

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) 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) 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.

(Allowances)

- 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) 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) 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) 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.

(Calculation of Travel Expenses, etc.)

- 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.

(Claim Procedure)

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.