

**SUBPOENA TO WITNESS
(EXAMINATION OUT OF COURT)**

TAX COURT OF CANADA

BETWEEN:

(name)

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

SUBPOENA

TO: (Name and address of person to be examined)

YOU ARE REQUIRED TO ATTEND FOR AN EXAMINATION (for discovery, etc.) on (day), (date), at (time), at (address).

YOU ARE REQUIRED TO BRING WITH YOU and produce at the examination the following documents and things: (Set out the nature and date of each document and thing and give particulars sufficient to identify each document and thing.)

WITNESS FEES AND EXPENSES for day(s) of attendance are served with this subpoena, calculated in accordance with Schedule II, Tariff A of the *Tax Court of Canada Rules (General Procedure)* as follows:

Attendance allowance of \$.....daily	\$.....
Travel allowance	\$.....
Overnight accommodation and meal allowance	\$.....

TOTAL	\$.....

If further attendance is required, you will be entitled to additional fees and expenses.

IF YOU FAIL TO ATTEND OR REMAIN UNTIL THE END OF THIS EXAMINATION, YOU MAY BE COMPELLED TO ATTEND AT YOUR OWN EXPENSE AND YOU MAY BE FOUND IN CONTEMPT OF COURT.

Date:

Issued by _____
Registrar

Address of
Court Office _____

This subpoena was issued at the request of, and inquiries may be directed to:
(Name, address and telephone
number of examining counsel or party)