

**SUBPOENA TO WITNESS (AT HEARING)**

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TAX COURT OF CANADA

BETWEEN:

(name)

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

SUBPOENA

TO: (Name and address of witness)

YOU ARE REQUIRED TO ATTEND TO GIVE EVIDENCE IN COURT at the hearing of this proceeding on (day), (date), at (time), at (address), and to remain until your attendance is no longer required.

YOU ARE REQUIRED TO BRING WITH YOU and produce at the hearing 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	\$..... _____
<b>TOTAL</b>	<b>\$.....</b>

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

IF YOU FAIL TO ATTEND OR TO REMAIN IN ATTENDANCE AS REQUIRED BY THIS SUBPOENA, A WARRANT MAY BE ISSUED FOR YOUR ARREST.

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 counsel or party serving subpoena)