

Emma Caldwell

INQUIRY

Protocol for witness expenses and compensation for loss of time

Introduction

1. This protocol deals with the following issues:

- claiming for out-of-pocket expenses, such as travel expenses, incurred as a result of attendance at hearings or other attendance required by the Emma Caldwell Inquiry (the “Inquiry”); and
- claiming for loss of income as a result of attendance at hearings or other attendance required by the Inquiry (this is referred to as “compensation for loss of time” in the Inquiries Act 2005 (“the 2005 Act”)).

2. This protocol explains:

- who can claim;
- what they can claim for;
- the application process; and
- how applications are decided.

3. The rules set out in this protocol are subject to, and should be read in accordance with, the Notice of Determination made by the Cabinet Secretary for Justice and Home Affairs under section 40(4) of the 2005 Act (“the Section 40 Determination”) set out in Appendix A to this protocol, section 40 of the 2005 Act and rules 17 to 28 of the Inquiries (Scotland) Rules 2007 (“the Rules”).

Eligibility

4. In terms of section 40(3) of the 2005 Act, the following persons are eligible to apply for an award under section 40 of the 2005 Act:

- a person attending the Inquiry to give evidence or to produce any document or other thing; or
- a person who, in the opinion of the Chair, has such a particular interest in the proceedings or outcome of the inquiry as to justify such a payment.

5. Each person making a claim must submit a separate application. So where, for example, two family members both give evidence to the Inquiry and both incur expenses that are reimbursable, each must make a separate claim. Where journeys are shared (i.e. a taxi to attend the Inquiry), the expense will only be reimbursed to the person who incurred the cost and submits a receipt with their claim.

6. Awards for travel expenses or compensation for loss of time shall only be made for persons from outside the UK where the Chair is satisfied that their travel is essential for the fulfilment of the Inquiry's terms of reference.

What may be claimed

7. Examples of witness expenses actually incurred by an eligible person that can be claimed for include:

- travel costs;
- food and drink; and
- accommodation if an overnight stay is necessary to give evidence at the Inquiry.

Please note that if you believe you require the use of overnight accommodation to enable you to attend the Inquiry, this will normally be booked in advance by the Hearings and Witness Team. You should engage with the Hearings and Witness Team as early as possible should you require overnight accommodation. Should it be necessary to book your own accommodation you will be required to obtain the prior written agreement of the Inquiry. Failure to obtain such prior written agreement will result in refusal of the claim.

8. Expenses actually incurred will be reimbursed according to the Scottish Government's guidance on travel and subsistence expenses and at the rates that apply to Scottish Government employees. A summary of the parts of that guidance most relevant to the Inquiry can be found at Appendix B to this protocol. In particular, note that the following apply:

- supporting evidence in the form of (e.g.) tickets with the price stated on them or receipts must be provided in relation to every claim for expenses incurred;
- costs of standard class rail fares are reimbursed, but not first class;
- you must obtain the agreement of the Inquiry before undertaking air travel. Such agreement should be obtained by emailing HWT@emmacaldwellinquiry.scot. Air travel undertaken without that agreement will not be reimbursed;
- taxis may be used only when other forms of public transport are not available or is reasonably necessary by reason of, for example, disability;
- reimbursement of travel by car or motorcycle is based on mileage and the pence per mile set out in the Scottish Government's guidance; and
- subsistence rates are paid for food and drink – rates are paid based on the number of hours you are engaged with the Inquiry. The cost of alcohol cannot be recovered.

The rates are not based on how much your food or drink actually costs. This is detailed below:

Expense type	Rate
Day subsistence over 5 hours	Up to £4.90
Day subsistence over 10 hours	Up to £10.70
Day subsistence over 12 hours	Up to £15.60
Meals allowance (overnight travel)	Up to £23.50

9. Payment in respect of loss of income as a result of attending or assisting the Inquiry may only be made in circumstances where the person to be compensated would otherwise face actual financial loss. So, a claim for compensation for loss of income can only be made when a loss of wages or other earnings is properly incurred due to attendance at/engagement with the Inquiry. The applicant must provide written proof of the loss of income and its amount, such as a document confirming their income, supporting letter from their employer showing exact loss of hours and net take-home pay, or a tax return or recent accounts verified by an accountant (see paragraphs 5.3 and 5.4). You should contact the Hearings and Witness Team to discuss any issues this requirement may cause.

The application process

10. Wherever possible, the Inquiry's Hearings and Witness Team will arrange travel and accommodation for you and pay for it in advance. Our Hearings and Witness Team can be contacted by email at: HWT@emmacaldwellinquiry.scot.

11. Where it has not been possible for the Inquiry to book travel and accommodation, applications must be made in writing by completing the applicable application form. The form will be made available on the website for download in due course. Alternatively, you may ask for a printed copy of the form to be provided when you attend the Inquiry.

12. You should submit the form either:

- By completing it and leaving it with a member of the Hearings and Witness Team, along with copies of any receipts or supporting documentation, before you leave your attendance at the Inquiry; or
- By sending it, along with photos or scans of your tickets or receipts and any other supporting documentation, to the hearings and witness team by email to HWT@emmacaldwellinquiry.scot.

Applications must be submitted no later than 7 days after you have incurred the expenditure.

13. Please note that failure to comply with the procedures set out in this protocol may result in payment being delayed or refused.

How an application is decided

14. In relation to those meeting the criteria set out in section 2, rule 18(2) of the Rules requires the Chair to consider the financial resources of the applicant and the public interest so far as relating to the making of an award. Further, the Section 40 Determination provides that claims for loss of income may only be made in circumstances in which the Chair considers it necessary, fair, reasonable and proportionate for such an award to be made.

15. Subject to the proper assessment of claims in accordance with section 5.4, and compliance with the terms of this protocol and the relevant Scottish Government guidance and rates applicable, the Chair has determined that it is in the public interest that persons giving evidence at a hearing of the Inquiry, or otherwise attending when required to do so by the Inquiry, should not be out of pocket as a result of so doing.

16. Further, it is generally necessary, fair, reasonable and proportionate that persons losing income as a result of giving evidence or otherwise attending when required by the Inquiry should be compensated for that loss.

Accordingly:

- awards of reasonable travel and subsistence expenses properly incurred in attending to give evidence or when otherwise required to do so will be made to persons incurring those expenses. No evidence of the financial resources of the applicant will be required, although the Chair reserves the right to require such evidence; and
- awards of reasonable amounts in relation to compensation for loss of income will be made to persons suffering that loss when actual financial loss, such as loss of wages or salary, has been properly incurred in attending to give evidence or when otherwise required by the Inquiry. No evidence of the financial resources of the applicant will be required, except that, where an application for loss of time exceeds £75, whether individually or along with similar applications by the same applicant, the Chair reserves the right to require such evidence.

17. In assessing the amount of the claim that will be paid, what will be considered will be the amount of expenses or loss of wages or salary actually incurred and in respect of which receipts and other documentary evidence can be provided (such as a document confirming your income, supporting letter from your employer showing exact loss of hours and net take-home pay, or a tax return or recent accounts verified by an accountant). You should contact the hearings and witness team to discuss any issues this requirement may cause. Consideration will be given to whether those expenses have been proportionately and properly incurred and whether the expenses are proportionate and reasonable in amount. Regard will also be had to the amounts that are permitted under the guidance and rates referred to in section 8.

18. No amount in excess of the amounts specified in, or calculated in accordance with, that guidance will be paid in respect of any claim.

Further Information

19. If you need any further information about any of the above, or any other matter related to witness expenses and compensation for loss of time, please email the Hearings and Witness Team at HWT@emmacaldwellinquiry.scot

Issued under the authority of the Chair on 15 July 2026

Appendix A – Section 40 Determination

[Section 40 determination issued by the Cabinet Secretary](#)

Appendix B

Guidance on Travel and subsistence expenses

Introduction

In assessing claims for travel and subsistence expenses from eligible persons, the Emma Caldwell Inquiry (“the Inquiry”) is required to pay those claims at the travel and subsistence rates applicable to Scottish Government employees for travel and subsistence within the United Kingdom. This requirement is set out in the Section 40 Determination, addressed to the Chair.

This Guidance summarises those parts of the Scottish Government’s travel and subsistence framework most relevant to the Inquiry. It is not a comprehensive guide. Anyone with travel, accommodation or subsistence needs not covered here should contact the Inquiry’s Hearings and Witness Team *before* incurring expenditure. Certain expenses—such as accommodation and air travel— should normally be booked in advance by the Inquiry’s Hearings and Witness Team. Where this is not possible the

Inquiry's advance approval is required and may not be reimbursed without it. The Hearings and Witness Team can be contacted at: HWT@emmacaldwellinquiry.scot

Summary of travel and subsistence rates

The Inquiry reimburses reasonable travel and subsistence expenses properly incurred in relation to attending Inquiry premises. Travel expenses cover journeys to and from the Inquiry; subsistence covers meals taken while absent from home

For example, if you travel by train from Glasgow to Edinburgh and are absent from home for 7 hours, you may claim:

- the actual cost of your standard-class train ticket; and
- the cost of lunch up to a maximum of £4.90 (the subsistence rate for an absence of more than 5 hours but not exceeding 10).

Summary of allowable rates

Accommodation

- Bed and breakfast: up to £75 per night

Travel expenses / mileage rates

- Rail travel: *actual cost, standard class only*
- Taxi/bus: *actual cost*
- Motor mileage rate: £0.45 per mile
- Passenger supplement: £0.05 per passenger per mile
- Motorcycle allowance: £0.24 per mile
- Pedal cycle allowance: £0.20 per mile
- Parking: *actual cost*

Subsistence (day)

- Day subsistence over 5 hours: £4.90
- Day subsistence over 10 hours: £10.70
- Day subsistence over 12 hours: £15.60
- Meals allowance (overnight travel): £23.50

(Paid at actual cost up to these maxima)

Travel expenses and mileage – detailed rules

Rail travel

- Standard class must be used
- Reduced fares (day returns, saver tickets, season tickets) should be used where possible

Taxi travel

- Only permitted where public transport is unavailable or otherwise where it is reasonably necessary (e.g. due to disability).
- Claims must explain why taxi use was necessary and include a receipt.

Mileage

- Allowances apply when using a private motor vehicle, motorcycle, or bicycle.
- Private vehicles should only be used when public transport is not available or practical.
- Claims must specify start/end points and mileage.
- Receipted parking/toll charges will be reimbursed when reasonably incurred.
- Parking fines are not reimbursable.

Subsistence – detailed rules

Day subsistence

- Covers food and non-alcoholic drink consumed while absent from home or work.
- Paid at actual cost up to the maximum rate based on total absence time.
- No subsistence may be claimed for absences under 5 hours.
- No claim may be made where meals are provided free of charge or taken at home.

General

Witnesses travelling from outside the UK may claim expenses only where the Chair is satisfied that the travel is necessary for fulfilment of the Inquiry's terms of reference.

For applications for travel and subsistence expenses exceeding £100, the Chair may require evidence of the applicant's financial resources.

Receipts are required for all expenditure except:

- mileage allowances,
- toll charges,
- situations where tickets are retained by a barrier or machine.

If a receipt or used ticket is missing, the application form must state the reason.

Credit/debit card receipts are not accepted as proof of expenditure.

Personal items on receipts must not be claimed.

Approved claims will be paid by BACS.

