

received by an accounting officer have not been properly accounted for or paid over, he gives him or his representatives notice to pay over or account for the sum within a reasonable time fixed by the notice. If he neglects or refuses, he states an account against him charging interest from date of service of notice, and legal proceedings are thereupon to be taken for the recovery of the amount, the statement being *prima facie* proof against the accountant. And similar proceedings may be had when an account has been furnished but not accompanied by proper vouchers,—only those items for which vouchers have been furnished being allowed in the statement of the M. or F. Whenever it appears by the accounts, books or acknowledgment of the accountant, that he has received moneys and not paid them over or accounted for them, a suit may issue from any competent court, to seize and sell his goods, chattels and lands, as if his bond had been sued upon and judgment obtained. The purchaser of such property is not liable for any balance of the accountant's indebtedness after payment of the purchase money. A person intrusted with money to be applied to a certain purpose, and not having so employed it, is, or his representatives are responsible in like manner to the Crown, and pending its recovery other moneys may be applied to the purpose. If through gross negligence or malfeasance of any officer money is lost to the Crown, such officer is in like manner responsible. The right to recover Government moneys by other proceedings is not taken away.

Any revenue officer receiving other than legal compensation for performance of duty conspiring with or making opportunity for another to defraud the Crown, or permitting a violation of the law, making false entry in books or a false certificate or return, having knowledge of fraud or violation of revenue law and not reporting it, or accepting or attempting to collect a reward for condoning or compromising a violation of the law, shall be dismissed and be liable to a fine of \$50, and imprisonment for a year. Any person giving or offering, directly or indirectly, a bribe to a revenue officer to influence his decision or induce collusion at fraud, and any officer accepting, are liable for three times the amount and imprisonment for a year; the officer to be dismissed and on conviction disqualified from again serving the Crown. Any revenue officer becoming interested in a manufacture of excisable articles or trading in them is liable to a penalty of \$50 to \$500. All official books, papers and documents used and kept by a revenue officer as such are the property of Her Majesty, by whomsoever bought and paid for, as are all moneys and valuable securities in his hands by reason of his office. And if he embezzles them—keeping them after delivery or payment is demanded by the proper officers being held to be embezzlement—he is liable for the theft as others guilty of embezzlement from masters or employers are. Other proceedings against the defaulting officer or his sureties are not diminished.

Oaths in proceedings respecting the revenue may be administered by the

chief officer of Customs at any port, or any person specially named by the G. G. for the purpose, and the G. in C. may substitute affirmations or declarations for such oaths. In all enquiries respecting the management, collection and accounting for the revenue, evidence is to be taken under oath—persons swearing, affirming or declaring falsely being guilty of perjury and punishable accordingly. An accountant may appeal from the Auditor General to the Treasury Board whose decision is final and binding.

Permission is made for the conditional or unconditional remission or partial remission by the G. in C. of duties, tolls, fines and forfeitures, before or after recovery of the same at law or collection under execution. But no return of duties may be made upon goods destroyed, after payment, by fire or other accident. If a condition of remission is not fulfilled it may be enforced, or proceedings taken as if there had been no remission. All remissions must be upon report of the Treasury Board approved by O. in C. Detailed statements of them must be submitted to Parliament within 15 days of its next meeting. A remission of penalty has the effect of a pardon of the offence committed. The Attorney General for Canada may, in Her Majesty's name, bring suits for the recovery of any penalty under Revenue and Audit Acts and order their discontinuance by whomsoever brought. In the former case the whole penalty goes to the Crown, unless it sees fit to allow a portion to seizing officer.

PUBLIC WORKS.

Chap. 8.—Provides for the taking of evidence before official arbitrators by a stenographer. Expenses to be costs in the case. The M. P. W. may refer any claim for work done or land taken for a public work or work of defense, or for damages for injury or loss of life on a public work, to one or more arbitrators, without any preliminary tender of satisfaction on his part, the arbitrator or arbitrators reporting the facts, the amount of damages, and the principles on which they are computed.

MALT DUTY.

Chap. 9.—The Customs duty on Malt under 40 V., c. 11, s. 2, is repealed. On importation it must be at once put in a bonded warehouse, and shall be bonded under the excise regulation then in force, and subject to the same duty as malt made in Canada. If not so bonded when imported it is forfeited.

BILL STAMPS.

Chap. 10.—On bills, drafts or notes drawn out of Canada, but payable within, stamps may be affixed at the time of acceptance or endorsement, that date being used in cancelling instead of the date of making; and neglect of this may be remedied by subsequently affixing double stamps. Any such security wherever made found among effects of a deceased person, may be rendered valid by the executor, &c., affixing double stamps and cancelling with his initials and date. In