

(2) The return so transmitted shall include all bills and vouchers relative thereto and be accompanied by a declaration made by the official agent before a notary public or justice of the peace in the Form No. 49 (which declaration is in this Act referred to as a declaration respecting election expenses).

(3) At the same time that the official agent transmits the said return, or within seven days afterwards, the candidate shall transmit or cause to be transmitted to the returning officer a declaration made by the candidate before a notary public or a justice of the peace, in the Form No. 50 or in the Form No. 51 (which declaration is in this Act referred to as a declaration respecting election expenses).

The penalty attached for a wilful infraction of these provisions is set forth in said section 79, subsection 9, as follows:—

(9) If a candidate or official agent knowingly makes a false declaration respecting election expenses he is guilty of a corrupt practice and of an indictable offence against this Act punishable as in this Act provided.

The duties laid upon this court in dealing with the above matters are to be found in the Dominion Controverted Elections Act, section 51, as amended by 11 and 12 George V, chapter 7, section 4, as follows:—

51. If it is found by the report of the trial judges that any corrupt practice has been committed by a candidate at an election, or by his agent, whether with or without the actual knowledge and consent of such candidate, or that any illegal practice has been committed by a candidate or by his official agent or by any other agent of the candidate with the actual knowledge and consent of the candidate, the election of such candidate, if he has been elected, shall be void.

Also in The Dominion Controverted Elections Act, section 55, as amended by 11 and 12 George V, chapter 7, section 9, as follows:—

55. If on the trial of an election petition it is proved that any corrupt or illegal practice has been committed by or with the actual knowledge and consent of a candidate at an election, or if such candidate is convicted before any competent court of bribery or undue influence, he shall be held guilty of corrupt or illegal practices and his election, if he has been elected, shall be void.

Before the conclusion of his argument, counsel for the respondent made application to us to extend to his client the benefit of the provisions of section 56A of The Controverted Elections Act as amended by 11 and 12 George V, chapter 7, section 7, in the event of our finding him guilty of illegal practices herein. Since we have found the respondent guilty of such practices, in the matter of failing to make certain payments through his official agent, and again by reason of the latter's omission from his return of the payments made to J. S. Pearce and the Paris Cafe, and by making them after the expiration of fifty days from the date of the election return, it becomes necessary for us to consider said application.

Section 56A reads as follows:—

56A. Where, on application made in the proceedings of an election petition or otherwise, it is shown to the Court or to the trial judges by sufficient evidence,—

(a) that any act of omission of any candidate at an election, or of his official agent, or of any other agent or persons, constitutes an illegal practice, but,

(b) that such act or omission arose from inadvertence, or from accidental miscalculation or from some other reasonable cause of a like nature, and in any case did not arise from any want of good faith, and,