**67.** (1) Every person who

Offering bribes to revenue officers.

(a) directly or indirectly, promises, offers or gives, or causes or procures to be promised, offered or given any money, goods, chose in action, bribe, present or reward, or any promise, contract, undertaking, obligation or security for the payment or delivery of any 5 money, goods, chose in action, bribe, present or reward, or any other valuable thing whatever, to any officer, or any person acting in any office or employment connected with the collection or management of public money, with intent.

With intent.

(i) to influence his decision or action on any question or matter which is then pending, or may, by law, be brought before him in his official capacity;

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To influence decision.

To commit fraud.

(ii) to influence such officer or person to commit, 15 or aid or abet in committing any fraud on the revenue. to to connive at, collude in, or allow or permit any opportunity for the commission of any such fraud; and

Officer accepting a bribe.

(b) Every officer or person who in anywise accepts or 20 receives any such moneys, goods, chose in action, bribe, present, or reward, or any promise, contract, undertaking, obligation or security for the payment or delivery thereof, or any other valuable thing whatever, or any part of the same respectively; 25

Punishment.

is guilty of an indictable offence, and liable, on conviction, to a fine not exceeding three times the amount so offered or accepted, and to imprisonment for any term not exceeding five years.

Forfeiture of office.

(2) Every officer or person who holds any office or place 30 under the Crown, and is convicted under this section, shall forfeit his office or place; and every person who is con-Disqualified. victed under this section shall be for ever disqualified to hold any office of trust, honour or profit under the Crown. R.S., c. 178, s. 84. 35

Officer of revenue interested in making excisable goods.

Penalty.

68. Every officer and every person acting in any office or employment connected with the collection of the revenue who is or becomes, directly or indirectly, interested in the manufacture or production of any article subject to excise, or who trades in any article subject to excise duties, shall 40 incur a penalty not exceeding five hundred dollars and not less than fifty dollars, which shall be recoverable in any court of competent jurisdiction. R.S., c. 178, s. 85.

Other remedies of His Majesty not impaired.

69. Nothing herein contained shall prevent, lessen, or impair any civil or criminal remedy which His Majesty or 45 any other person has against any person offending against