

recovered in any manner in which debts due to the Crown are recoverable; and such person may likewise be dealt with by the court out of which the subpoena issued, as a person who has refused to obey the process of such court, and who is guilty of a contempt thereof. R.S., c. 178, s. 73. 5

## PART VII.

### LIABILITY CIVILLY.

Failure to  
account.

**57.** (1) Every officer or person who refuses or neglects to transmit any account, statement or return, with the proper vouchers, to the officer or department to whom he is lawfully required to transmit the same, on or before the day appointed for the transmission thereof, shall, for such refusal or neglect, forfeit and pay to the Crown, for the public uses of Canada, the sum of one hundred dollars, recoverable with costs, as a debt due to the Crown, and in any court and in any way in which debts to the Crown are recoverable. 10

Forfeiture.

Evidence  
and burden  
of proof.

(2) In any action for the recovery of such sum, it shall be sufficient to prove, that such account, statement or return ought to have been transmitted by the defendant, as alleged on the part of the Crown; and the burden of proof that the same was so transmitted shall rest upon the defendant. R.S., c. 178, s. 74. 15 20

Notice to  
persons  
neglecting  
to pay over.

**58.** Whenever the Minister has reason to believe that any officer or person has received money for the Crown, or for which he is accountable to the Crown, or has in his hands any public money applicable to any purpose, and has not paid over or duly applied and accounted for the same, he may direct a notice to such officer or person, or to his representatives in case of his death, requiring him or them, within a time from the service of such notice, to be therein named, to pay over, or apply and account for such money to the Minister or to the officer mentioned in the notice, and to transmit to him the proper vouchers that he or they have so done. R.S., c. 178, s. 75. 25 30

Proceedings  
against  
persons  
refusing to  
obey notice.

**59.** (1) If any officer or person fails to pay over, apply or account for any such money, and to transmit such vouchers as aforesaid within the time limited by the notice served on him, the Minister shall state an account as between such officer or person and the Crown in the matter to which the notice relates, charging interest from the service thereof, and shall deliver a copy thereof to the Attorney General of Canada. 35 40