

this Act, and bearing such device as he thinks proper, and may defray the cost thereof out of any unappropriated moneys forming part of the Consolidated Revenue Fund :

The device on such adhesive stamp shall express the value thereof, that is to say, the sum at which it shall be reckoned in payment of the duty hereby imposed. Device thereon.

52. Separate accounts shall be kept of all expenditure incurred and of all fees and duties collected and received under the authority of this Act; and a correct statement of the same up to the thirtieth day of June, then last past, shall be laid before Parliament within the first fifteen days of the then next session thereof. Accounts under this Act.

IV.—LEGAL PROCEEDINGS.

53. All forfeitures and penalties imposed by this Act, or by any regulation made under its authority, shall be recoverable, with costs, before any civil court of competent jurisdiction, or before any Justice of the Peace for the district, county or place in which the offence was committed, if such forfeiture or penalty does not exceed fifty dollars, and before any two such justices, or any magistrate having, by law, the power of two such justices, if it exceeds fifty dollars, upon proof by confession, or by the oath of one credible witness,—and may, if not forthwith paid, be levied by execution of distress and sale of the goods and chattels of the offender, by warrant, under the hand and seal of such justice, justices or magistrate—by whom also any imprisonment to which the offender is liable may be awarded; and to all such cases the Act passed in the session held in the thirty-second and thirty-third years of Her Majesty's reign, and intitled "*An Act respecting the duties of Justices of the Peace out of Sessions in relation to summary convictions and orders,*" shall apply, subject to the provisions of this Act: Recovery of penalties and forfeitures.
32-33 V., c 31.

2. One-half of any penalty so recovered shall belong to the party suing for the same, not being an inspector or an inspector's assistant, and the other half, or (if the party suing is an officer acting in pursuance of this Act) the whole penalty shall belong to Her Majesty for the uses of the Dominion: Appropriation of penalties.

3. Every such suit shall be instituted in the name of the inspector acting in pursuance of this Act, who shall account for the penalty to the Department of Inland Revenue: In whose name suits shall be brought.

4. All false weights, beams, balances and weighing machines seized as forfeited under this Act, shall be delivered to the District Inspector, for the district in which the offence is committed, in whose custody they shall remain, subject to the order of the Department of Inland Revenue: Forfeiture of false weights, &c.