

Section 49
repealed, and
new section
substituted.

1. The forty-ninth Section of the Act passed by the Parliament of Canada, in the thirty-first year of Her Majesty's Reign, chaptered 5, and intituled, "An Act respecting the collection and management of the Revenue, the Auditing of Public Accounts, and the liability of Public Accountants," is hereby repealed, and the following Section is enacted in lieu thereof, and shall be taken and read as the forty-ninth Section of the said Act, and as explanatory of the intention of the said Act :

Recital.

"49. And whereas it is expedient that the Executive Government should be empowered to relax the strictness of the laws relative to the collection of the Revenue, in cases where, without such relaxation, great public inconvenience, or great hardship and injustice to individuals, could not be avoided :—Therefore,

Governor in
Council may
remit duties,
penalties, &c.,
in certain
cases.

1. The Governor in Council, whenever he deems it right and conducive to the public good, may remit any duty or toll payable to Her Majesty, imposed and authorized to be imposed by any Act of the Parliament of Canada, or by any Act of the Legislature of the late Provinces of Canada, Nova Scotia or New Brunswick, in force in the Dominion of Canada, and relating to any matter within the scope of the powers of the Parliament thereof, or any forfeiture or pecuniary penalty imposed or authorized to be imposed by any such Act, for any contravention of the Laws relating to the collection of the Revenue, or to the management of any public work producing toll or revenue, although any part of such forfeiture or penalty be given by law to the informer or prosecutor, or to any other party. And such remission may be total or partial, conditional or unconditional, and may be granted either before or after, or pending any suit or proceeding for the recovery of any duty, toll, penalty, or forfeiture, and either before or after any payment thereof has been made or enforced by process or execution ; and such remission may be exercised by forbearance from instituting any suit or proceeding for the recovery of any duty, toll, penalty, or forfeiture, or if the same have been already instituted, then by the delay, stay, or discontinuance of any such suit or proceeding, or by the forbearance to enforce, or by the stay or abandonment of any execution or process upon any judgment, or by the entry of satisfaction upon any judgment, or by the refund of any sum or sums of money paid to the Receiver-General for such duty, toll, penalty or forfeiture, or whereof payment has been enforced by any execution or process upon any judgment as aforesaid : Provided always, that no duties of customs or excise, which shall hereafter be paid to Her Majesty on any goods, shall be remitted or refunded on account of such goods having, after the payment of such duties, been lost or destroyed by fire or other unavoidable accident."

How such
remission
may be made,

Proviso.

Effect of
remission.

" 2. If the remission be conditional, the condition, if accepted by the party to whom the remission is accorded, shall be lawful and valid, and the performance thereof, or the remission only, if unconditional,