

in matters relating to the Revenue : Therefore, Her Majesty, by and with the advice and consent of the Legislative Council and Assembly of Canada, enacts as follows :

**Commissions, Extents, Writs, &c., may bear teste and be returnable either in term or vacation.**

**I.** Inasmuch as there is often inconvenient delay and great expense incurred in recovering debts due to the Crown, more particularly with respect to Extents, by reason of the intervals between the Terms—Be it enacted, That all or any Commissions, Extents, Writs, or other Process of whatever denomination, to be hereafter issued from either of the Superior Courts of Common Law for Upper Canada, in pursuance of this or any former or other Act or Acts, or according to the usage or practice of the said Courts or of the Court of Exchequer in England, may bear teste, and be made returnable and be returned on any day certain in Term or Vacation to be named in such Commission, Extent, Writ or other Process ; and thereupon, and at the return of any such Commission, Extent, Writ or other Process, the like rules may be given, and such other proceedings had, and any such subsequent Writs and Process issued, at any time in Vacation, as may be given, had or issued in Term, or at or before the seal day after Term ; and all such Commissions, Extents, Writs or other Process, rules and proceedings, shall be as valid and effectual as if the same had been tested and made returnable, or given or had or issued in Term, according to the Common Law and course of practice that prevailed in Upper Canada before the passing of this Act : Provided always, that nothing herein contained shall extend to alter the time for filing any pleadings ; and that where any person shall enter a claim to any goods seized under any Extent or returned as forfeited (which it shall be lawful to do in Vacation), the further proceedings shall be only according to the ordinary practice of the Court of Exchequer in England.

**Proceedings may be had on return in vacation.**

**To be as effectual as if done in term.**

**Proviso : time for filing pleadings not altered.**

**Where claim is made to goods seized, proceedings to be as usual.**

**Recital.**

**II.** And whereas in divers proceedings instituted by or on behalf of the Crown against the Queen's subjects in respect of matters relating to the Revenue, no costs are recovered by the Crown except in certain cases, and no costs are paid by the Crown to the Subject ; And whereas it is expedient to assimilate the Law as to the recovery of costs in such proceedings, by or on behalf of the Crown, to that in force as to proceedings between Subject and Subject—Be it enacted, That in all informations, actions, suits and other legal proceedings to be hereafter instituted before any Court or Tribunal whatever in Upper Canada, by or on behalf of the Crown, against any Corporation or person or persons, in respect of any lands, tenements or hereditaments, or of any goods or chattels belonging to or accruing to the Crown, or standing or being in the name of Her Majesty, or in respect of any sum or sums of money due and owing to Her Majesty, by virtue of any vote of Parliament for the service of the Crown, or of any Act of Parliament relating to the public Revenue, or in any manner whatsoever,

**Crown may recover costs in matters where the money or thing recovered goes to the Consolidated Revenue Fund, or is recoverable under a Provincial Act, &c.**