

Liability  
for loss  
occasioned by  
malfeasance  
or neglect.

**64.** If, by reason of any malfeasance, or of any gross carelessness or neglect of duty, by any officer or person employed in the collection or management of the revenue or in collecting or receiving any moneys belonging to the Crown, for the public uses of Canada, any sum of money is lost to the Crown, such officer or person shall be accountable for such sum as if he had collected and received the same, and it may be recovered from him on proof of such malfeasance, gross carelessness or neglect, in like manner as if he had so collected and received it. R.S., c. 178, s. 81. 5 10

Other  
Crown  
remedies  
not affected.

**65.** Nothing in this Act shall weaken or impair any remedy which the Crown has for recovering or enforcing the payment or delivery of any money or property belonging to the Crown, for the public uses of Canada, and in the possession of any officer or person whomsoever, by virtue of any other Act or law. R.S., c. 178, s. 82. 15

## PART VIII.

### OFFENCES AND PENALTIES

Offences by  
officers and  
employees.

**66.** Every officer, or person acting in any office or employment, connected with the collection or management of the revenue who

Receiving  
bribes.

(a) receives any compensation or reward for the performance of any official duty, except as by law prescribed; or 20

Conspiring  
to defraud.

(b) conspires or colludes with any other person to defraud the Crown, or makes opportunity for any person to defraud the Crown; or 25

Permitting  
breach of law.

(c) designedly permits any violation of the law by any other person; or

Making  
false entries.

(d) wilfully makes or signs any false entry in any book, or wilfully makes or signs any false certificate or return in any case, in which it is his duty to make an entry, certificate or return; or 30

Not giving  
information.

(e) having knowledge or information of the violation of any revenue law by any person, or of fraud committed by any person against the Crown, under any revenue law of Canada, fails to report in writing, such knowledge or information to his next superior officer; or 35

Demanding  
reward for  
condoning  
offences.

(f) demands or accepts or attempts to collect, directly or indirectly as payment or gift or otherwise, any sum of money, or other thing of value, for the compromise, adjustment or settlement of any charge or complaint for any violation or alleged violation of law, except as expressly authorized to do by law, or by the authority of the department of which he is an officer; 40

Dismissed  
and  
punished.

shall be dismissed from office, and is guilty of an indictable offence, and shall, on conviction, be liable to a fine not exceeding five hundred dollars, and to imprisonment for any term not exceeding five years. R.S., c. 178, s. 83. 45