

- (a) receives any compensation or reward for the performance of any official duty, except as by law prescribed;
 - (b) conspires or colludes with any other person to defraud His Majesty, or makes opportunity for any person to defraud His Majesty;
 - (c) designedly permits any violation of the law by any other person;
 - (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;
 - (e) having knowledge or information of the violation of any revenue law by any person, or of fraud committed by any person against His Majesty, under any revenue law of Canada, fails to report, in writing, such knowledge or information to his superior officer; or
 - (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,
- is guilty of an indictable offence, and is liable on conviction to a fine not exceeding five hundred dollars, and to imprisonment for any term not exceeding five years.

Carried.

Shall 93 carry?

93. Every person who
- (a) promises, offers or gives any bribe to any officer or any person acting in any office or employment connected with the collection, management or disbursement of public money, with intent
 - (i) to influence his decision or action on any question or matter that is then pending, or may, by law, be brought before him in his official capacity, or
 - (ii) to influence such officer or person to commit, or aid or abet in committing any fraud on the revenue, or to connive at, collude in, or allow or permit any opportunity for the commission of any such fraud, or
 - (b) accepts or receives any such bribe,
- is guilty of an indictable offence, and is liable on conviction to a fine not exceeding three times the amount so offered or accepted, and to imprisonment for any term not exceeding five years.

Carried.

Shall 94 carry?

94. All books, papers, accounts and documents kept or used by, or received or taken into the possession of any person who is or has been employed in the collection or management of the revenue or in accounting for the revenue, by virtue of that employment, shall be deemed to be chattels belonging to His Majesty; and all money or valuable securities received or taken into the possession of any such officer or person by virtue of his employment shall be deemed to be money and valuable securities belonging to His Majesty.

Carried.

Now we come to Part 10—Miscellaneous.

Shall section 95 carry? Are there any comments?

95. (1) Where, in the opinion of the Minister of Justice, any person is indebted to His Majesty in right of Canada in any specific sum of money, the Treasury Board may authorize the Minister of Finance to retain by way of deduction or set-off the amount of any such indebtedness out of any sum of money that may be due or payable by His Majesty in right of Canada to such person.