

or to repay all moneys applied improperly and, in default of such delivery or repayment, or of the payment of such fine, to be imprisoned, with or without hard labour, for a term not exceeding three months; but nothing herein shall prevent any such person from being proceeded against if not previously convicted under this Act of the same offence or of an offence which includes the offence with respect to which he is so proceeded against. 5

Penalty for making false entries.

66. If any person wilfully makes, orders or allows to be made any entry or erasure in, or omission from, any balance sheet of a society, or any contribution or collection book, or any return or document required to be sent, produced or delivered under this Act, with intent to falsify the same, or to evade any provision of this Act, he shall be liable, on summary conviction, to a fine not exceeding one hundred dollars. 10 15

Penalty respecting copies of society's rules.

67. It shall be an offence under this Act, punishable on summary conviction by a fine not exceeding two hundred dollars and not less than fifty dollars, if any person, with intent to mislead or defraud, gives to any other person a copy of any rules other than the rules for the time being approved of by the Minister under this Act, on the pretence that they are the existing rules of a society, or that there are no rules of such society, or gives to any person any rules on the pretence that such rules are the rules of an existing society, when such society is not really a society incorporated under this Act. 20 25

REGULATIONS.

Regulations by Governor in Council.

68. The Governor in Council may make regulations respecting the procedure and forms to be adopted in carrying out the provisions of this Act, and generally for carrying this Act into effect, and by such regulations may impose fines not exceeding twenty-five dollars for an infraction of the provisions thereof, and such fines shall be recoverable on summary conviction; and such regulations shall apply as soon as they have been published in *The Canada Gazette*. 30

Publication in *Canada Gazette*.

Regulations to be laid before Parliament.

69. Such regulations shall be laid before Parliament within ten days after the making thereof, if Parliament is then sitting, or, if not then sitting, then during the first ten days of the next session thereof. 35