

Date of  
posting  
return or  
list.

**162.** If any return mentioned in the last eight preceding sections is transmitted by post, the date appearing, by the post office stamp or mark upon the envelope or wrapper inclosing the return received by the Minister, as the date of deposit in the post office of the place at which the chief office of the bank was situated shall be taken *prima facie*, for the purpose of any of the said sections, to be the day upon which such return was transmitted to the Minister. R.S., c. 12, s. 162. 5

Making  
false or  
deceptive  
statement  
in account  
or return.

**163.** (1) Every president, vice-president, director, auditor, general manager or other officer of the bank or trustee who knowingly prepares, signs, approves or concurs in any account, statement, return, report or document respecting the affairs of the bank containing any false or deceptive statement, or any return which does not set forth the true financial position of the bank including all the information required by section one hundred and thirteen of this Act, shall be guilty of an indictable offence punishable, unless a greater punishment is in any case by law prescribed therefor, by imprisonment for a term not exceeding five years. 10 15 20

Penalty.

Liability of  
officers.

(2) Every president, vice-president, director, auditor, general manager or other officer of the bank or trustee who negligently prepares, signs, approves or concurs in any account, statement, return, report or document respecting the affairs of the bank containing any false or deceptive statement, or any return which does not set forth the true financial position of the bank including all the information required by section one hundred and thirteen of this Act, shall be guilty of an indictable offence punishable, unless a greater punishment is in any case by law prescribed therefor, by imprisonment for a term not exceeding three years. R.S., c. 12, s. 163. 25 30 35

*Calls in the case of Suspension of Payment.*

Director  
refusing to  
make calls  
on sus-  
pension  
of bank.

**164.** (a) If any suspension of payment in full, in specie or Dominion or Bank of Canada notes, of all or any of the notes or other liabilities of the bank continues for three months after the expiration of the time which, under the provisions of this Act, would constitute the bank insolvent; and 35  
(b) if no proceedings are taken under any Act for the winding-up of the bank; and 40  
(c) if any director of the bank refuses to make or enforce, or to concur in the making or enforcing of any call on the shareholders of the bank, to any amount which the directors deem necessary to pay all the debts and liabilities of the bank, 45  
such director shall be guilty of an indictable offence, and liable