cash of the amounts of persons who have obtained an order referred to in subsection (14).

(18) No person a ship is sold pursuant to this section, are surplus remaining from the proceeds of sale after deducting

(a) the aggregate of

(i) the maximum fine that may have been imposed for the offence, where subsection (8) applies, or

(ii) the fine actually imposed, where subsection (8) applies, and

(b) the cost of the detention and the sale

which, in the extent of the surplus, be paid in accordance with the interests of persons who have obtained an order referred to in subsection (14), and any surplus remaining thereafter shall be paid to the person registered as the owner of the ship or, in the absence of registration, to the person who owns the ship.

(19) On selling a ship pursuant to this section, the Minister or Transport may, by bill of sale, give the purchaser a valid title to the ship free from any mortgage or other claim on the ship that is in existence at the time of the sale.

(20) Nothing in subsection (19) shall be construed as meaning that the ship may be registered in the name of the purchaser.

(21) No ship sold pursuant to this section shall be deemed to have been duty paid under the Customs Tariff by reason only of that sale.

(22) In this section,

"court" means

(a) in the Province of Ontario, the Ontario Court (General Division),

(b) in the Province of Quebec, the Superior Court of the Province,

(c) in the Provinces of Nova Scotia, Prince Edward Island and New Brunswick, the trial division or branch of the Supreme Court of the Province,

(d) in the Provinces of Newfoundland, Manitoba, Saskatchewan and Alberta, the Court of Queen's Bench for the Province,

(e) in the Territories, the Supreme Court of the Territories,

(f) in the Yukon Territory, the Yukon Territorial Court,

(g) in the Northwest Territories, the Territorial Court of the Northwest Territories,

(h) in the Federal Court, the Trial Division of the Federal Court,

(i) in the Court of Sessions of the Peace of the Province of Quebec, the Court of Sessions of the Peace of the Province of Quebec,

(j) in the Court of Appeal of the Province of Quebec, the Court of Appeal of the Province of Quebec,

(k) in the Supreme Court of Canada, the Supreme Court of Canada,

(l) in the Court of Appeal of the Province of Ontario, the Court of Appeal of the Province of Ontario,

(m) in the Court of Appeal of the Province of Nova Scotia, the Court of Appeal of the Province of Nova Scotia,

(n) in the Court of Appeal of the Province of New Brunswick, the Court of Appeal of the Province of New Brunswick,

(o) in the Court of Appeal of the Province of Prince Edward Island, the Court of Appeal of the Province of Prince Edward Island,

(p) in the Court of Appeal of the Province of Newfoundland, the Court of Appeal of the Province of Newfoundland,

(q) in the Court of Appeal of the Province of Manitoba, the Court of Appeal of the Province of Manitoba,

(r) in the Court of Appeal of the Province of Saskatchewan, the Court of Appeal of the Province of Saskatchewan,

(s) in the Court of Appeal of the Province of Alberta, the Court of Appeal of the Province of Alberta,

(t) in the Court of Appeal of the Province of British Columbia, the Court of Appeal of the Province of British Columbia,

(u) in the Court of Appeal of the Yukon Territory, the Court of Appeal of the Yukon Territory,

(v) in the Court of Appeal of the Northwest Territories, the Court of Appeal of the Northwest Territories,

(w) in the Tax Court of Canada, the Tax Court of Canada,

(x) in the Court of Sessions of the Peace of the Province of Quebec, the Court of Sessions of the Peace of the Province of Quebec,

(y) in the Court of Appeal of the Province of Quebec, the Court of Appeal of the Province of Quebec,

(z) in the Supreme Court of Canada, the Supreme Court of Canada,

(aa) in the Court of Appeal of the Province of Ontario, the Court of Appeal of the Province of Ontario,

(bb) in the Court of Appeal of the Province of Nova Scotia, the Court of Appeal of the Province of Nova Scotia,

(cc) in the Court of Appeal of the Province of New Brunswick, the Court of Appeal of the Province of New Brunswick,

(dd) in the Court of Appeal of the Province of Prince Edward Island, the Court of Appeal of the Province of Prince Edward Island,

(ee) in the Court of Appeal of the Province of Newfoundland, the Court of Appeal of the Province of Newfoundland,

(ff) in the Court of Appeal of the Province of Manitoba, the Court of Appeal of the Province of Manitoba,

(gg) in the Court of Appeal of the Province of Saskatchewan, the Court of Appeal of the Province of Saskatchewan,

(hh) in the Court of Appeal of the Province of Alberta, the Court of Appeal of the Province of Alberta,

(ii) in the Court of Appeal of the Province of British Columbia, the Court of Appeal of the Province of British Columbia,

(jj) in the Court of Appeal of the Yukon Territory, the Court of Appeal of the Yukon Territory,

(kk) in the Court of Appeal of the Northwest Territories, the Court of Appeal of the Northwest Territories,

(ll) in the Tax Court of Canada, the Tax Court of Canada,

(mm) in the Court of Sessions of the Peace of the Province of Quebec, the Court of Sessions of the Peace of the Province of Quebec,

(nn) in the Court of Appeal of the Province of Quebec, the Court of Appeal of the Province of Quebec,

(oo) in the Supreme Court of Canada, the Supreme Court of Canada,

(pp) in the Court of Appeal of the Province of Ontario, the Court of Appeal of the Province of Ontario,

(qq) in the Court of Appeal of the Province of Nova Scotia, the Court of Appeal of the Province of Nova Scotia,

(rr) in the Court of Appeal of the Province of New Brunswick, the Court of Appeal of the Province of New Brunswick,

(ss) in the Court of Appeal of the Province of Prince Edward Island, the Court of Appeal of the Province of Prince Edward Island,

(tt) in the Court of Appeal of the Province of Newfoundland, the Court of Appeal of the Province of Newfoundland,

(uu) in the Court of Appeal of the Province of Manitoba, the Court of Appeal of the Province of Manitoba,

(vv) in the Court of Appeal of the Province of Saskatchewan, the Court of Appeal of the Province of Saskatchewan,

(ww) in the Court of Appeal of the Province of Alberta, the Court of Appeal of the Province of Alberta,

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(yyyyyyyy) in the Court of Appeal of the Province of Newfoundland, the Court of Appeal of the Province of Newfoundland,

(zzzzzzzz) in the Court of Appeal of the Province of Manitoba, the Court of Appeal of the Province of Manitoba,

(aaaaaaaaa) in the Court of Appeal of the Province of Saskatchewan, the Court of Appeal of the Province of Saskatchewan,

(bbbbbbbbb) in the Court of Appeal of the Province of Alberta, the Court of Appeal of the Province of Alberta,

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(iiiiiiiii) in the Supreme Court of Canada, the Supreme Court of Canada,

(jjjjjjjjj) in the Court of Appeal of the Province of Ontario, the Court of Appeal of the Province of Ontario,

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(zzzzzzzzz) in the Court of Appeal of the Province of Nova Scotia, the Court of Appeal of the Province of Nova Scotia,

(aaaaaaaaaa) in the Court of Appeal of the Province of New Brunswick, the Court of Appeal of the Province of New Brunswick,

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(tttttttttttt) in the Court of Appeal of the Province of Quebec, the Court of Appeal of the Province of Quebec,

(uuuuuuuuuuuu) in the Supreme Court of Canada, the Supreme Court of Canada,

(vvvvvvvvvvvv) in the Court of Appeal of the Province of Ontario, the Court of Appeal of the Province of Ontario,

(wwwwwwwwwwww) in the Court of Appeal of the Province of Nova Scotia, the Court of Appeal of the Province of Nova Scotia,

(xxxxxxxxxxxx) in the Court of Appeal of the Province of New Brunswick, the Court of Appeal of the Province of New Brunswick,

(yyyyyyyyyyyy) in the Court of Appeal of the Province of Prince Edward Island, the Court of Appeal of the Province of Prince Edward Island,

(zzzzzzzzzzzz) in the Court of Appeal of the Province of Newfoundland, the Court of Appeal of the Province of Newfoundland,

(aaaaaaaaaaaaa) in the Court of Appeal of the Province of Manitoba, the Court of Appeal of the Province of Manitoba,

(bbbbbbbbbbbbb) in the Court of Appeal of the Province of Saskatchewan, the Court of Appeal of the Province of Saskatchewan,

(ccccccccccccc) in the Court of Appeal of the Province of Alberta, the Court of Appeal of the Province of Alberta,

(ddddddddddddd) in the Court of Appeal of the Province of British Columbia, the Court of Appeal of the Province of British Columbia,

(eeeeeeeeeeeee) in the Court of Appeal of the Yukon Territory, the Court of Appeal of the Yukon Territory,

(fffffffffffff) in the Court of Appeal of the Northwest Territories, the Court of Appeal of the Northwest Territories,

(ggggggggggggg) in the Tax Court of Canada, the Tax Court of Canada,

(hhhhhhhhhhhhh) in the Court of Sessions of the Peace of the Province of Quebec, the Court of Sessions of the Peace of the Province of Quebec,

(iiiiiiiiiiiiii) in the Court of Appeal of the Province of Quebec, the Court of Appeal of the Province of Quebec,

(jjjjjjjjjjjjjj) in the Supreme Court of Canada, the Supreme Court of Canada,

(kkkkkkkkkkkkkk) in the Court of Appeal of the Province of Ontario, the Court of Appeal of the Province of Ontario,

(llllllllllllll) in the Court of Appeal of the Province of Nova Scotia, the Court of Appeal of the Province of Nova Scotia,

(mmmmmmmmmmmmmm) in the Court of Appeal of the Province of New Brunswick, the Court of Appeal of the Province of New Brunswick,

(nnnnnnnnnnnnnn) in the Court of Appeal of the Province of Prince Edward Island, the Court of Appeal of the Province of Prince Edward Island,

(oooooooooooooo) in the Court of Appeal of the Province of Newfoundland, the Court of Appeal of the Province of Newfoundland,

(pppppppppppppp) in the Court of Appeal of the Province of Manitoba, the Court of Appeal of the Province of Manitoba,

(qqqqqqqqqqqqqq) in the Court of Appeal of the Province of Saskatchewan, the Court of Appeal of the Province of Saskatchewan,

(rrrrrrrrrrrrrr) in the Court of Appeal of the Province of Alberta, the Court of Appeal of the Province of Alberta,

(ssssssssssssss) in the Court of Appeal of the Province of British Columbia, the Court of Appeal of the Province of British Columbia,

(tttttttttttttt) in the Court of Appeal of the Yukon Territory, the Court of Appeal of the Yukon Territory,

(uuuuuuuuuuuuuu) in the Court of Appeal of the Northwest Territories, the Court of Appeal of the Northwest Territories,

(vvvvvvvvvvvvvv) in the Tax Court of Canada, the Tax Court of Canada,

(wwwwwwwwwwwwww) in the Court of Sessions of the Peace of the Province of Quebec, the Court of Sessions of the Peace of the Province of Quebec,

(xxxxxxxxxxxxxx) in the Court of Appeal of the Province of Quebec, the Court of Appeal of the Province of Quebec,

(yyyyyyyyyyyyyy) in the Supreme Court of Canada, the Supreme Court of Canada,

(zzzzzzzzzzzzzz) in the Court of Appeal of the Province of Ontario, the Court of Appeal of the Province of Ontario,

(aaaaaaaaaaaaaaa) in the Court of Appeal of the Province of Nova Scotia, the Court of Appeal of the Province of Nova Scotia,

(bbbbbbbbbbbbbbb) in the Court of Appeal of the Province of New Brunswick, the Court of Appeal of the Province of New Brunswick,

(ccccccccccccccc) in the Court of Appeal of the Province of Prince Edward Island, the Court of Appeal of the Province of Prince Edward Island,

(ddddddddddddddd) in the Court of Appeal of the Province of Newfoundland, the Court of Appeal of the Province of Newfoundland,

(eeeeeeeeeeeeeee) in the Court of Appeal of the Province of Manitoba, the Court of Appeal of the Province of Manitoba,

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(hhhhhhhhhhhhhhh) in the Court of Appeal of the Province of British Columbia, the Court of Appeal of the Province of British Columbia,

(iiiiiiiiiiiiiii) in the Court of Appeal of the Yukon Territory, the Court of Appeal of the Yukon Territory,

(jjjjjjjjjjjjjjj) in the Court of Appeal of the Northwest Territories, the Court of Appeal of the Northwest Territories,

(kkkkkkkkkkkkkkk) in the Tax Court of Canada, the Tax Court of Canada,

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(oooooooooooooooo) in the Court of Appeal of the Province of Ontario, the Court of Appeal of the Province of Ontario,

(pppppppppppppppp) in the Court of Appeal of the Province of Nova Scotia, the Court of Appeal of the Province of Nova Scotia,

(qqqqqqqqqqqqqqqq) in the Court of Appeal of the Province of New Brunswick, the