

this Act, or his sureties, or against any other person whomsoever; but nevertheless the conviction of any such offender shall not be received in evidence in any suit, or action at law or in equity, against him. R.S., c. 178, s. 86, am.

BOOKS, PAPERS, ETC.

The property
of His
Majesty.

70. All books, papers, accounts and documents of what kind soever, and by whom and at whose cost soever the paper and materials thereof have been procured or furnished, kept or used by, or received or taken into the possession of any officer or person employed or having been employed in the collection or management of the revenue or in accounting for the same, by virtue of his employment as such, shall be deemed to be chattels belonging to His Majesty; and all moneys 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 moneys and valuable securities belonging to His Majesty. R.S., c. 178, s. 87. 5 10 15

Effect of
remission
and pardon.

71. If the Governor in Council directs that the whole or any part of any penalty imposed by any law relating to the revenue be remitted or returned to the offender, such remission or return shall have the effect of a pardon for the offence for which the penalty is incurred, which shall thereafter have no legal effect prejudicial to the person to whom such remission is granted. R.S., c. 178, s. 92. 20

PROCEDURE.

Attorney
General
may sue for.

72. (1) The Attorney General of Canada may sue for and recover in His Majesty's name any penalty, or enforce any forfeiture imposed by any law relating to the revenue, before any court or other judicial authority before which such penalty or forfeiture is recoverable or enforceable under such law, or may direct the discontinuance of any suit in respect of any such penalty or forfeiture by whom or in whose name soever the same has been brought. 25 30

Penalties
and
forfeitures
to belong to
His Majesty.

(2) The whole of the penalty or forfeiture when recovered or enforced, shall belong to His Majesty for the public uses of Canada: Provided that the Governor in Council may, if he sees fit, allow any portion thereof to the seizing officer or other person by whose information or aid the penalty or forfeiture has been recovered or enforced. R.S., c. 178, s. 93. 35