

Evidence.

(2) Such copy shall be sufficient evidence to support any information or other proceeding for the recovery of the amount therein shown to be in the hands of the defendant, as a debt due to the Crown, saving to the defendant the right to plead and give in evidence all such matters as are legal and proper for his defence. 5

Costs.

(3) The defendant shall be liable for the costs of such information or proceeding, whatever the judgment therein is, unless

(a) he proves that, before the time limited in such notice, he paid over or applied and duly accounted for the money therein mentioned, and transmitted the proper vouchers with such account; or 10

(b) he is sued for such money in a representative character, and is not personally liable therefor, or to render such account. R.S., c. 178, s. 76. 15

Proceedings
in case of
insufficient
vouchers.

60. (1) Whenever any such officer or person as aforesaid has transmitted an account, either before or after notice as aforesaid, but without vouchers or with insufficient vouchers, for any sum for which he therein takes credit, the Minister may direct a notice to such officer or person, requiring him to transmit such vouchers or sufficient vouchers, as are stated in the notice, within such time after the service of the notice as the Minister deems fit; and, if such vouchers are not transmitted within that time, the Minister may state an account against such officer or person, disregarding the sums for which he has taken credit, but for which he has transmitted no vouchers or insufficient vouchers, and may deliver a copy of such account to the Attorney General of Canada. 20 25 30

Evidence.

(2) Such copy shall be sufficient evidence to support an information or other proceeding for the recovery of the amount therein shown to be in the hands of the defendant, saving to the defendant the right to plead and give in evidence all such matters as are legal and proper for his defence. 35

Costs.

(3) Such defendant shall be liable for the costs of the information or proceeding, whatever the judgment therein is, unless the vouchers by him transmitted within the time limited by the notice served on him, or before such service, are found of themselves sufficient for his defence, and for his discharge from all sums demanded of him. R.S., c. 178, s. 77. 40

Proceedings
if money
received
and not
paid over.

61. (1) If, at any time, it clearly appears by the books or accounts kept by or in the office of any officer or person employed in the collection or management of the revenue, or in accounting for the same, or by his written acknowledgment or confession, that such officer or person has, by 45