

1927

## c 24 Public Revenue Act

Ontario

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## CHAPTER 24.

## The Public Revenue Act.

**1.** In this Act the word "revenue" shall mean and include all provincial revenue and all public money arising from any source whatsoever. R.S.O. 1914, c. 22, s. 2. Interpretation

**2.** Every person whose duty it is to receive moneys forming part of the revenue, or who is entrusted with the custody or expenditure of such moneys although not regularly employed in collecting or managing the same, shall, in respect thereto, be subject to the provisions of this Act. R.S.O. 1914, c. 22, s. 3. Revenue Officers.

## COLLECTION AND MANAGEMENT OF THE REVENUE.

**3.** The Lieutenant-Governor in Council may determine what persons it is necessary to employ in collecting or managing the revenue, and in carrying into effect the laws relating thereto, and for preventing any contravention of such laws, and may assign their names of office, and grant out of any money appropriated for that purpose by this Legislature, to such persons such salaries or remuneration as to the Lieutenant-Governor in Council may seem proper. R.S.O. 1914, c. 22, s. 4. Lieut.-Governor in Council shall determine what officers are necessary, and fix their salaries.

**4.**—(1) Except where otherwise provided by law, the salary or remuneration allowed to any such person shall be in lieu of all fees, allowances or emoluments, except actual and authorized disbursements. Salaries to be in lieu of all other emoluments.

(2) No such person, receiving a salary at or exceeding the rate of \$1,000 per annum, shall exercise any other calling, profession, trade or employment whatsoever with a view to derive profit therefrom, directly or indirectly, or shall hold any other office of profit whatsoever, except an office relating to the collection or management of the revenue, held by such person with the permission of the Lieutenant-Governor in Council. R.S.O. 1914, c. 22, s. 5. Officer receiving \$1,000 per annum not to follow any other occupation.

**5.** Every person appointed to any office or employment relating to the collection or management of the revenue, on his admission to such office or employment, shall take, before such officer as the Lieutenant-Governor may appoint, the following oath:— Officers to take an oath of office.

"I, A. B., do swear to be true and faithful in the execution, to the best of my knowledge and power, of the trust committed to my charge by my appointment as \_\_\_\_\_, and that I will not

require, take or receive any fee, perquisite, gratuity or reward, whether pecuniary or of any other sort or description whatsoever either directly or indirectly, for any service, act, duty, matter or thing done or performed or to be done or performed in the execution or discharge of any of the duties of my office or employment, on any account whatsoever, other than my salary, or what shall be allowed me by law; So help me God."

R.S.O. 1914, c. 22, s. 6.

Lieutenant-Governor in Council may divide Province into revenue divisions.

**6.** The Lieutenant-Governor in Council may make such divisions of the Province into districts or otherwise as are required with regard to the collection or management of the revenue, and may assign the officers or persons by whom any duty or service relating to such purpose shall be performed within or for such district or division, and the place or places where such duty or service shall be performed, and may make all such regulations concerning such officers and persons, and the conduct and management of the business to them entrusted, as he may deem expedient. R.S.O. 1914, c. 22, s. 7.

Persons employed with the concurrence of the Lieut.-Governor in Council to be deemed the proper officers.

**7.—(1)** A person employed on any duty or service relating to the collection or management of the revenue, by the order or with the concurrence of the Lieutenant-Governor in Council, whether previously or subsequently expressed, shall be deemed to be the proper officer for that duty or service; and every act, matter or thing required by any law to be done or performed by, to or with any particular officer nominated for that purpose in such law, being done or performed by, to or with any person appointed or authorized by the Lieutenant-Governor in Council to act for or in behalf of such particular officer, shall be deemed to be done or performed by, to or with him.

Place for performance of acts required by law.

**(2)** Every act, matter or thing required by law to be done at any particular place within any district or division of Ontario, being done at any place within such district or division, appointed by the Lieutenant-Governor in Council for the purpose, shall be deemed to be done at the particular place so required. R.S.O. 1914, c. 22, s. 8.

Officers employed in one branch may be employed in another.

**8.** An officer or person employed in the collection, management or accounting for any branch of the revenue may be employed in the collection, management or accounting for any other branch thereof. R.S.O. 1914, c. 22, s. 9.

Hours of office and seasons for certain business, how appointed.

**9.** The Lieutenant-Governor in Council may appoint the hours of general attendance of the officers and persons employed in the collection or management of the revenue at their proper offices and places of employment; and may also appoint the times during such hours, or the seasons of the year, at which any particular parts of the duties of such officers or other persons shall be performed by them respec-

tively; and a notice of the hours of general attendance so appointed shall be kept constantly posted up in some conspicuous place in such offices or places of employment. R.S.O. 1914, c. 22, s. 10.

**10.** No officer employed in the collection of the revenue shall be required to keep his office open on any holiday. R.S.O. 1914, c. 22, s. 11. Offices may be closed on holidays.

**11.** The Lieutenant-Governor in Council may direct any person employed in collecting or managing the revenue to keep such books or accounts as he may deem advisable, and may allow any necessary expense incurred for the purpose. R.S.O. 1914, c. 22, s. 12. Lieutenant-Governor in Council may direct accounts to be kept.

**12.** All public moneys, from whatsoever source derived, and all moneys forming part of special funds administered by the Government, shall be paid to the credit of the Treasurer of Ontario in such manner as the Lieutenant-Governor in Council may direct. R.S.O. 1914, c. 22, s. 13. Public money to be paid to credit of the Treasurer.

**13.** The Lieutenant-Governor in Council may appoint the times and mode in which any person employed in the collection or management of the revenue shall account for and pay over the money which comes into his hands to the person appointed to receive the same. R.S.O. 1914, c. 22, s. 14. Prescribing mode and times in which moneys shall be accounted for and paid over.

#### LIABILITY OF PUBLIC ACCOUNTANTS AND REVENUE OFFICERS.

**14.** If any person refuses or neglects to transmit any account, statement or return, with the proper vouchers, to the proper officer or department on or before the day appointed for the transmission thereof, such person shall for such refusal or neglect forfeit and pay to the Crown, for the public uses of Ontario, \$100, and in an action for the recovery of such sum it shall be sufficient to prove that such account, statement or return ought to have been transmitted by the defendant, and the onus of proving that the same was so transmitted shall rest upon him. R.S.O. 1914, c. 22, s. 15. Penalty for not transmitting accounts. Proof in action for recovery of penalty.

**15.**—(1) Where the Treasurer has reason to believe that any person has received money for the Crown, or for which he is accountable to the Crown, or has in his hands public money applicable to any purpose, and has not paid over or duly applied and accounted for the same, he may give notice to such person, or to his personal representative in case of his death, requiring him within a time to be therein named, to pay over, apply and account for such money to the Treasurer, or to the officer mentioned in the notice, and to transmit the proper vouchers that he has so done. Notice to persons neglecting to pay over money received for public purposes.

Service of notice.

(2) The notice may be served by delivering a copy to the person to whom it is addressed, or by leaving it for him at his usual place of abode. R.S.O. 1914, c. 22, s. 16.

Proceedings against persons refusing to comply with notice.

**16.** If any person fails to pay over, apply or account for such money, and to transmit the vouchers within the time limited by the notice, the Treasurer may state an account as between such person and the Crown in the matter to which the notice relates, charging interest from the service, or from any earlier date from which interest may be payable, and shall deliver a copy thereof to the Attorney-General, and such copy shall be *prima facie* evidence to support an 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. R.S.O. 1914, c. 22, s. 17.

Proceedings against persons transmitting accounts without vouchers.

**17.** Where such person has transmitted an account either before or after the notice, but without vouchers or with insufficient vouchers for any sum for which he therein takes credit, the Treasurer may give notice in the manner provided by section 15, to transmit vouchers, or sufficient vouchers within a time to be named in the notice; and if the vouchers are not transmitted within that time, the Treasurer may state an account against such 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 the account to the Attorney-General, and the copy may be used in the same manner and with the same effect as the copy mentioned in the last preceding section. R.S.O. 1914, c. 22, s. 18.

Responsibility for losses arising from malfeasance or gross neglect, etc.

**18.** If by reason of malfeasance or gross carelessness or neglect of duty by any person employed in the collection or management of the revenue a sum of money is lost to the Crown, such officer or person shall be accountable therefor as if he had collected and received the same. R.S.O. 1914, c. 22, s. 19.

Unapplied public money to be paid to the Treasurer on demand.

**19.** If any person has received public money for the purpose of applying it to a specific purpose, and has not so applied it within the time or in the manner provided by law, he shall be deemed to have received such money for the Crown for the public uses of Ontario, and may be notified by the Treasurer to repay such sum to him, and the same may be recovered as a debt due to the Crown, and an equal sum out of the Consolidated Revenue Fund may in the meantime be applied to the purpose to which such sum ought to have been applied. R.S.O. 1914, c. 22, s. 20.

Recovery, if not so paid.

No officer to take any fee, etc., on pain of dismissal.

**20.** If a person acting in any office or employment connected with the collection or management of the revenue takes or receives, directly or indirectly, any fee, perquisite, gratuity or reward, whether pecuniary or of any other de-

scription, from any person, not being a person authorized to pay or allow the same, on account of anything done by him in any way relating to his office or employment, except such as he receives by order or with the permission of the Lieutenant-Governor in Council, he may be dismissed from his office or employment; and if any person, not being authorized to pay or allow the same, gives, offers or promises any such fee, perquisite, gratuity, or reward, he shall, for every such offence, incur a penalty of \$400. R.S.O. 1914, c. 22, s. 21.

Penalty on persons offering fees. etc

**21.** All books, papers, accounts and documents by whomsoever the paper and materials thereof were procured, furnished or paid for, kept by or used or received or taken into the possession of any person employed or having been employed in the collection or management of the revenue, by virtue of his employment, shall be deemed to be chattels belonging to the Crown; and all moneys or valuable securities received or taken into his possession by virtue of his employment shall be deemed to be moneys and valuable securities belonging to the Crown. R.S.O. 1914, c. 22, s. 22.

All books, etc., used in the collection and the management of the revenue to be the property of His Majesty.

**22.** Nothing in this Act, nor any conviction for the contravention thereof, shall affect any remedy which the Crown by virtue of any other Act or law has for recovering or enforcing the payment or delivering of any money or property belonging to the Crown, and in the possession of any person, nor any remedy which His Majesty or any person has against the offender or his sureties, or against any other person; but the conviction of the offender shall not be received in evidence in any action against him. R.S.O. 1914, c. 22, s. 23.

Nothing in this Act to impair other remedies of the Crown.