

Held, affirming the decision of the Court of Appeal (21 Ont. App. R. 379), that the provision as to delivery of the roll to the collector was imperative, and its non-delivery was a sufficient answer to a suit against the collector for failure to collect the taxes.

Held, also, that such delivery was necessary in the case of the roll for municipal taxes provided for in the previous sections as well as in that for provincial taxes.

Appeal dismissed with costs.

Marsh, Q.C., & Delaney for appellant.

Abbott for respondent Dyer.

Clute, Q.C., & O'Rourke, for other respondents.

6 May, 1895.

DOMINION OF CANADA V. PROVINCES OF ONTARIO AND QUEBEC.

In re ARBITRATION RESPECTING PROVINCIAL ACCOUNTS.

Construction of statute—*B. N. A. Act*, ss. 112, 114, 115, 116, 118—*36 Vic., c. 30 (D)*—*47 Vic., c. 4 (D)*—*Provincial subsidies*—*Half-yearly payments*—*Deduction of interest*.

By s. 111 of the B. N. A. Act, Canada is made liable for the debt of each province existing at the Union. By s. 112, Ontario and Quebec are jointly liable to Canada for any excess of the debt of the Province of Canada at the Union over \$62,500,000, and chargeable with 5 per cent interest thereon. Secs. 114 and 115 make a like provision for the debts of Nova Scotia and New Brunswick, exceeding eight and seven millions respectively, and by s. 116, if the debts of those provinces should be less than said amounts, they are entitled to receive, by half-yearly payments in advance, interest at the rate of 5 per cent on the difference. Sec. 118 after providing for annual payments of fixed sums to the several provinces for support of their governments and an additional sum per head of the population, enacts that "such grants shall be in settlement of all future demands on Canada and shall be paid half-yearly in advance to each province, but the government of Canada shall deduct from such grants, as against any province, all sums chargeable as interest on the public debt of that province in excess of the several amounts stipulated in this act." The debt of the Province of Canada at the Union exceeded the sum mentioned in s. 112, and on appeal from the award of