

- 1911. Nova Scotia;
- 1912. Papua;
- 1913. Trinidad and Tobago;
- 1915. Victoria;
- 1916. St. Lucia;
- 1920. New Brunswick, Ontario, Prince Edward Island.

"7. The principal points on which the general non-English law of partnership—the civil law—differs from the English common law are these: under the civil law, (1) a partnership has a separate legal personality distinct from that of the individual members; (2) a partner's liability is joint and several; (3) partnerships *en commandite* may be formed by which the advantages of limited liability are secured to dormant partners. On the first two points there remains a difference between the law of Quebec and that of the other provinces; the third point will be further referred to below.

"8. Your committee was instructed in 1919 to compare the Limited Partnership Act, 1907, passed by the British Parliament, and the statutes of the different provinces on the same subject, and to report thereon. As mentioned in the former report of your committee, the various provincial statutes are not based upon British legislation, and differ in some material respects from the statute of 1907 above mentioned. In comparing the various statutes your committee has derived much help from an article by James Edward Hogg published in 1918, in the Journal of the Society of Comparative Legislation, volume 18, New Series, pp. 233-241, under the title "Partnership Law in the Empire."

"9. As already stated, limited partnerships exist in English law only by virtue of some express statutory enactment, whereas partnerships *en commandite* are part of the general law of partnership under the civil law. Nevertheless in Quebec and in several other of the British dominions where the English common law does not prevail, limited partnerships are expressly sanctioned by statute. In Canada the Quebec statute and the statutes of the other provinces are alike based upon a statute of 1849 passed by the late province of Canada (12 Vict. ch. 75).