

parts of the Dominion subject to the laws of the various Provinces in which they so carry on business: *Bonanza Creek Gold Mining Co. v. The King*, 16 P.C. 566; 52 Cl. J. 283 (1916).

On the other hand, a company incorporated by the Dominion Parliament, although incorporated to carry on its operations in all parts of the Dominion, may, if it choose, confine its operations to one particular Province without thereby rendering it necessary to obtain Provincial incorporation: *Colonial Building Association v. Attorney General of Quebec*, 9 App. Cas. 159.

Whether this interpretation of the B.N.A. Act actually carries out the intention of the framers of that Act may perhaps be open to doubt.

We are rather inclined to think that it was intended that the Provincial jurisdiction should be limited to the creation of corporations whose operations should be limited and confined to the area of the Province incorporating them. But be that as it may, the result of the judicial decisions appears to establish that a corporation created either by the Dominion or a Province may be endowed with capacity to carry on its operations throughout the Dominion, just as a private individual may do, but subject in all cases to the laws of property and civil rights in each Province in which it operates.

The creation of a corporation in effect is the calling into existence of a legal entity which, although composed of or represented by mortals, is endowed with a personality distinct from them, and invested with a species of immortality which is unaffected by the death of the original or any subsequent incorporators. The legal entity thus called into existence may, as in the case of many statutory corporations, have its powers limited and restricted by the statute or charter which incorporates it; but, on the other hand, if the charter or statute by which it is incorporated imposes no restrictions on its powers, then it has, and is entitled to exercise, all the powers which any individual has and is entitled to exercise, except only so far as it is restrained by any legislation affecting corporations in general.

Thus it is held that the Dominion cannot create a corporation capable of holding lands otherwise than in accordance with the