

meaning of the enacting clauses is obscure and needs interpretation.

Certainly the defendant was an incorporation and was carrying on an undertaking and a business in the city of Montreal. Then as I said before the definition of incorporated companies excluding certain kinds of companies non-commercial in their character, that definition would naturally leave within it other non-commercial corporations such as the defendant.

I am of opinion that the judgment in the Court below condemning the defendant not as a commercial but as a civil corporation is well founded and ought to be confirmed.

*Mr. justice Hackett.*—The issue then raised by defendant is this: 1st. That only commercial corporations are obliged to make the declaration mentioned in art. 1346 of the Revised Statutes of the province of Quebec, and that the payment of the tax can only be collected from commercial corporations, and that defendant is not commercial corporation but a civil corporation, therefore not obliged to make the declaration called for in plaintiff's action nor pay the tax alluded to in plaintiff's declaration, and consequently not amenable to any fine for not having done what he was not obliged to do.

The act in question in this cause is an act for the purpose of imposing taxes upon, 1st, commercial corporations; 2nd, companies; 3rd, partnerships; 4th, associations; 5th, firm and persons. This is the title of the act. The declaratory and interpretative clause comes next, art. 1345, and this art. clearly defines the scope of said act, and it states that in order to provide for the exigencies of the public service, everyone of the following companies, corporations, partnerships, associations and