But can it be said that the provision requiring manufacturers and traders to take out a license, under pain of penalty or imprisonment, comes properly within sub-section of section 92, which authorizes the legislatures to make laws in respect of "shop, saloon, tavern, auctioneer and other licenses." We are of opinion that the license upon traders and manufacturers as provided for in the local statute, does not fairly come within the class of licenses referred to in the words "shop, tavern, saloon, auctioneer and other licenses." The expression "other licenses" in this sentence, it appears to us, means "other licenses" of the same class or the same kind (*ejusdem generis*). The words "other licenses" in the statute must have been used with reference to what could have been reasonably contemplated at the time of their enactment, and if it was intended that the legislature could issue licenses for any purpose, why was there any specification of a class of licenses for shops, taverns, saloons and auctioneers? If it was intended to confer upon the local Legislature the right to tax *ad infinitum*, the Imperial Parliament would have expressed its intention in clearer terms.

We find it difficult to conceive that when the Imperial Parliament restricted the legislatures to "direct taxation," and gave the most unlimited powers of taxation to the Federal Parliament, it could also have intended that the restriction could be avoided by the adoption of a system of discriminating imposts in the form of, and under the name of, licenses.

In rendering judgment in the Supreme Court of Canada, in the case of *Severn* v. *The Queen*, 2 Can. S.C.R. 97, Chief Justice Richards said :—

"Looking at the state of things existing in the provinces at the time of passing the British North America act and the legislation then in force in the different provinces on the subject, and the general scope and object of Confederation then about to take place, I think it was not intended by the words "other licenses" to enlarge the powers referred to beyond shop, saloon and tavern licenses in the direction of licenses to affect the general purposes of trade and commerce and the levying of indirect taxes, but rather to limit them to the licenses which might be required for objects which were merely municipal or local in their character."

Mr. Justice Fournier, in this case, said :

"Without attaching more importance than is necessary to the application of the rule *ejusdem generis*, is it not more logical to suppose that the Imperial legislature, finding already in some of the laws these licenses treated as of the same kind as other licenses, did likewise, and dealt with them as belonging to the one class; and, therefore, should we not apply,