

control over the conduct of the cause in court, and that settling the action is part of the conduct of the cause, and that the defendant was consequently bound by the settlement.

If there are many cases like the following, related by a gentleman in England familiar with the facts, one would cease to wonder at Socialism or any other form of lawlessness; rather would we be surprised at there not being more violent protests against wooden-headed and stony-hearted maladministration of a law somewhat questionable as to its wisdom. In England the law requires all children of a certain age to go to school, under penalties against parents in case of neglect. The incident and its result is thus reported:—

The case is that of a decent man, a labourer out of work, who for some time past has been endeavouring to earn a precarious living by cleaning boots at a stand opposite the People's Palace. He has a family of three children, the eldest being twelve, the second nine, and the youngest a little girl of four years. Not having the money to pay for their attendance at one of the East-end Board schools, he was summoned before the Thames Police Court; but on the day when the summons was returnable he had a prospect of work at Walthamstow, and did not in consequence appear. The case was dealt with in his absence, and sentence was pronounced of seven days' imprisonment. He was at twelve o'clock the same night dragged out of bed, and immediately conveyed to prison. He had, of course, to wear the prison dress during his incarceration; he was fed on bread and water, and the task of picking oakum was allotted to him. His only fault being that, not having money to purchase bread, he had, of course, none to pay for school fees, which the Board would not remit. If that which the poor in London are compelled to suffer were endured by persons in a different rank of life, or if the element of party politics could be infused into the cases, the whole world would wonder at the harshness and barbarism with which the provisions of the law are carried out.

POWER OF LOCAL LEGISLATURES TO IMPOSE TAXES.

By the British North America Act, s. 92, ss. 2, the Local Legislatures of the various Provinces comprising the Dominion of Canada are empowered to make laws for "direct taxation within the Province, in order to the raising of a revenue for Provincial purposes." This power is, however, not altogether absolute, but is to some extent restricted by the fact that in the Dominion Parliament is vested certain other exclusive rights, in consequence of which it has been held that the Provincial Legislatures cannot properly exercise the powers given them under s. 92 in a way that will infringe on the exclusive powers of the Dominion Parliament. Thus in *Severn v. The Queen*, 2 S. C. R. 70, the Supreme Court held that a licence tax imposed on dealers in liquors under the authority of an Act of the Legislature of Ontario was invalid, because the act conflicted with the powers conferred on the Dominion Parliament for the regulation of trade and commerce. But it is not in this respect alone that difficulties arise in the exercise of the powers of Local Legislatures to impose taxes. One of the principal obstacles is the determination of what does, and what does not, fall under the term "direct taxation."