

cussion of the subject makes it evident that the invasion is deliberate.

On the other hand the provinces similarly make no discrimination in such incorporations. The pretext set up by the provinces is as transparent as that of the Dominion. While companies incorporated under the Dominion Act are authorized to carry on business throughout Canada and elsewhere companies incorporated under the Provincial Act are not limited with respect to the place where their business may be carried on and consequently such business may be carried on in any jurisdiction subject to local laws. Moreover, there is no reciprocity between the Dominion and the provinces, and it has happened many times that companies have been incorporated under the Dominion and Provincial Acts with identical names.

The attitude of the Dominion and the provinces with respect to licenses to extra-provincial companies to do business within the province deserves consideration.

The Ontario statutes are most familiar to the writer, and a discussion of them may illustrate what has happened or is happening in the other provinces. The Ontario Act respecting the licensing of extra-provincial companies, 63 V. t. c. 24, expects certain classes of companies; those within the Loan Corporations Act, the Insurance Act and the Supplementary Revenue Act, and companies incorporated under the laws of the Province of Upper Canada, and companies not having gain for their object, and companies incorporated under the laws of the provinces of Canada not having their head office and doing business in Ontario at the time of passing of the Act. Companies incorporated under Dominion Acts and all other companies must take out licenses under the Act before doing business in Ontario. In cases of such companies incorporated under the laws of the provinces of Canada and of the Dominion there is no discretion in withholding the license, but there is such a discretion in the cases of other companies.

The despatches which passed between the Governments of Canada and Ontario may serve to shew their attitude on the subject:—