

companies which are excepted from the meaning of the words "incorporated company" are non-commercial. They are that class of company which have, more or less, of the public character partly connected with agriculture of more or less for the benefit of country people, and it would appear that their object of their exemption from the term "incorporated company" was the desirability of favoring that particular class of company. But this section would be entirely useless if none but commercial companies were intended to be included in the meaning of "incorporated companies", and establishes a very strong inference that civil companies such as the defendant in this case which are operated in the city for the purpose of profit are included in the expression "incorporated companies".

Now in art. 1347 under the heading "incorporated companies" (A) one-eighth of 1 per cent upon the amount of the paid up capital to \$1,000,000 inclusively, etc.

Art. 1350: "On or before the first day of May in each year every company, corporation, partnership, association, firm or person affected by this section shall, without awaiting any notice or demand so that effect from the Government, forward in duplicate to the Provincial Treasurer a detailed statement in which shall be set forth certain information required for the purpose of levying the taxes imposed", the penalty upon which the action is based.

There appears to be nothing in this sect. 18 which would limit the imposition of this taxes on commercial corporations excepting the heading above referred to. Sometimes the heading of a section may be useful for the interpretation of the statute itself but only when the