

payable to the treasurer of the province. At the end of s. 120 is the following: "The clerk shall deliver the roll, certified under his hand, to the collector on or before the first day of October." Held, affirming the decision of the Court of Appeal (21 Ont. App. R. 379), that the provision as to delivery of the roll to the collector was imperative, and its non-delivery was sufficient answer to a suit against the collector for failure to collect the taxes. Held, also, that such delivery was necessary in the case of the roll for municipal taxes provided for in the previous sections as well as that for provincial taxes. Appeal dismissed with costs.

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DOMINION OF CANADA v. Province of Ontario and Quebec. *In re* Arbitration respecting Provincial accounts.—6 May, 1895.—Construction of Statute—B. N. A. Act, ss. 112, 114, 115, 116, 118—36 Vic., c. 30 (D)—47 Vic., c. 4 (D)—Provincial subsidies—Half-yearly payments—Deduction of interest. By s. 111 of the B. N. A. Act, Canada is made liable for the debt of each province existing at the Union. By s. 112, Ontario and Quebec are jointly liable to Canada for any excess of the debt or the Province of Canada at the Union over \$62,500,000, and chargeable with 5 per cent interest thereon. Secs. 114 and 115 make a like provision for the debts of Nova Scotia and New Brunswick, exceeding eight and seven millions respectively, and by s. 116, if the debts of those provinces should be less than said amounts, they are entitled to receive, by half-yearly payments in advance, interest at the rate of 5 per cent on the difference. Sec. 118 after providing for annual payments of fixed sums to the several provinces for support of their governments and an additional sum per head of population, enacts that "such grants shall be in settlement of all future demands on Canada and shall be paid half-yearly in advance to each province, but the government of Canada shall deduct from such grants, as against any province, all sums chargeable as interest on the public debt of that province in excess of the several amounts stipulated in this act." The

debt of the Province of Canada at the Union exceeded the sum mentioned in s. 112, and on appeal from the award of arbitrators appointed to adjust the accounts between the Dominion and the Provinces of Ontario and Quebec, Held, affirming said award, that the subsidy to the provinces under s. 112 was payable from the 1st of July, 1867, but interest on the excess of debt should not be deducted till 1st of January, 1868; that unless expressly provided interest is never to be paid before it accrues due; and that there is no express division in the B. N. A. Act that interest shall be deducted in advance on the excess of debt under sec. 118. By 36 Vic., c. 30 (D), passed in 1873, it was declared that the debt of the Province of Canada at the Union was then ascertained to be \$73,006,088.84 and that the subsidies should thereafter be paid according to such amount. By 47 Vic., c. 4, in 1884, it was provided that the accounts between the Dominion and the provinces should be calculated as if the last mentioned acts had directed that such increase should be allowed from the coming into force of the B. N. A. Act, and it also provided that the total amount of the half-yearly payments which would have been made on account of such increase from July 1, 1885, should be deemed capital owing to the respective provinces bearing interest at 5 per cent, and payable after July 1st, 1884, as part of the yearly subsidies. Held, affirming the said award, Gwynne, J., dissenting, that the last mentioned acts did not authorise the Dominion to deduct in advance from the subsidies to the provinces half-yearly, but leaves such deduction as it was under the B. N. A. Act.

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VILLAGE of St. Joachim de Lapointe Clare v. The Lapointe Claire Turnpike Road Company. Quebec, May 6. A turnpike road company has been in existence for a number of years in the village of Lapointe Claire, and had erected toll-gates and collected tolls therefor, when an Act was passed by the Quebec Legislature, 53 Vic., c. 43, forbidding any such company to place a toll