

the committee will not grant leave to appeal from a decision, right or wrong, where it is in accordance with the law which has been observed in the colony for many years.

The case of Leprohon v. The City of Ottawa (3), is a distinct authority which has been uniformly followed for many years that the local legislatures cannot tax salaries of the Dominion officials. The decision proceeds upon reasons which are fully elaborated by the various judges who pronounced opinions in that case. Their conclusions may be right or wrong but, the fact remains that it was acquiesced in for a long period, and the only thing which has now happened to disturb it seems to be the decision of the Judicial Committee in the Australian case of Webb v. Outrim.

That decision, however, is not, owing to the difference of constitutional provisions in anywise incon-

sistent with the Leprohon Case, and if the Supreme Court of Canada were to follow the latter decision, the committee could not, consistently with what they state in the Armstrong Case, grant leave to appeal.

For these reasons, I am of opinion that the appeal should be allowed with costs.

Mr. Justice Davies.

This appeal raises for the first time before this court the important constitutional question of the right of the provinces of the Dominion to impose income taxes upon the Dominion officials resident in the respective provinces in respect of the official salaries paid to them in those provinces by the Dominion.

The same question had been raised years ago in several of the provinces and had been decided by the provincial courts adversely to such

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