

It is quite obvious that the word could not have been used in its widest sense in this enactment; and perhaps equally so that it was used in its commercial sense, the sense in which it is in business matters more commonly employed. The very many businesses mentioned in the section are all businesses of that character, and that is very marked in the subsection in question; and the income from the business is by sub-sec. 7 exempt from taxation, by reason of the business tax.

The appellants carry on no such business; there are no shareholders; there are, and can be, no profits. If they are taxable, so too would be some whist clubs, morning music clubs, Dorcas societies, mothers' meetings, cricket clubs, political clubs, and a thousand and one other social clubs engaged in no such business, and perhaps others having nothing business-like, in any sense, connected with them, and which were plainly never intended to be thus taxed, though they may provide both meat and drink, but not for profit in any sense.

The mere renting of part of their own lands can give no colour to an accusation of carrying on business within the meaning of the enactment. It would be extraordinary if every landlord carries on such a business; and if the appellants do, all must.

The cases throw a good deal of light upon the question, some of them being much in point, in the appellants' favour, and all that I have seen, without exception, tending that way: see *State v. Boston Club*, 45 La. Ann. 585; *Smith v. Anderson*, 15 Ch. D. 258; *In re Bristol Athenæum*, 43 Ch. D. 236; *Bramwell v. Lacy*, 10 Ch. D. 691, 695; *Portman v. Home Hospital Assn.*, 27 Ch. D. 81 n.; *Holmes v. Holmes*, 40 Conn. 117; *Goddard v. Chaffee*, 2 Allen 395; *Lyons-Thomas Hardware Co., v. Perry Stove Mfg. Co.*, 86 Texas 153; *Doe dem. Wetherell v. Bird*, 2 A. & E. 161; and *Martin v. The State*, 59 Ala. 34, 36.

I would allow the appeal.

OSLER and MACLAREN, JJ.A., gave reasons in writing for the same conclusion.

MOSS, C.J.O., and GARROW, J.A., also concurred.