

5. *Prince Edward Island Act.*—In the Province of Prince Edward Island "an Act to impose Certain Taxes on Certain Companies and Associations of Brewers," passed in 1900, imposes, among a variety of other taxes, one of \$100, per year, "upon all incorporated companies and associations" doing business in the province, "whose principal office and organization is not within the province other than those previously enumerated." In 1902, there was inserted after the word "enumerated" the following: "by themselves or by their agent residing in the province, by selling any goods, wares or merchandise in the province, or by soliciting or canvassing for others, either by themselves or by their said resident agent for the sale, exchange or purchase of any goods, wares or merchandise within the province, either by the production of samples, photographs, catalogues, printed or written matter, or simply by word of mouth, without the production of samples, photographs, catalogues, printed or written matter." It will be observed that this implies that the Act does not apply to non-resident agents. The repeal, in 1909, of the "Commercial Travellers" tax left business by non-resident travellers or by correspondence free. There has been no legislation corresponding to that of Ontario.

6. *Peculiarity of British Columbia Act.*—The peculiarity of the British Columbia Act<sup>15</sup> is that it contains no such excepting provision as those in the other Acts which define "carrying on business." There was such a provision in the draft of the revised Act as introduced, but it was struck out in Committee. This leaves the Act to cover what the Acts of none of the other provinces do, viz., business by correspondence and non-resident travellers. The Act moreover contains penalty clauses as strict as those of any of the Acts of the other provinces. Companies carrying on any of their business in British Columbia, no matter, apparently, how occasional or casual it may be, are liable to a penalty of fifty dollars per day upon the company and twenty dollars per day upon its agents. As prosecutions for the

15. 10 Edw. VII. c. 7.