

which this is amendatory, the punishment of which is not otherwise herein provided for, shall be deemed a misdemeanor, and shall be punishable by a fine not exceeding one thousand dollars, or by imprisonment for not more than one year, or both such fine and imprisonment.

Section 17. That nothing contained in this Act shall be construed to affect any prosecution or other proceeding, criminal or civil, begun under the act of which this is amendatory; but such prosecution or other proceeding, criminal or civil, shall proceed as if this Act had not been passed.

Approved, July 5th, 1884.

## APPENDIX G.

### SUPREME COURT OF BRITISH COLUMBIA.

TAI SING vs. JOHN MAGUIRE.

JUDGMENT of The Hon. Mr. Justice Gray, on the Chinese Tax Bill, passed by the Legislature on the 2nd September, 1878.

SEPTEMBER, 23rd, 1878.

This is an *ex parte* application under the 79th and 82nd sections of the Common Law Procedure Act, for an injunction to restrain the defendant from selling or otherwise proceeding with the seizure of certain goods of the plaintiff, taken by the defendant as a collector, under an Act passed by the Local Legislature of British Columbia, at its last session in August, 1878, intituled: "An Act to provide for the better collection of Provincial Taxes from the Chinese."

The second section is as follows:—Every Chinese person over twelve years of age shall take out a license every three months, for which he shall pay the sum of ten dollars, in advance, unto and to the use of Her Majesty, Her heirs and successors; and such license may be in the form A in the Schedule hereto.

No.	Form A.	Chinese Tax Act.	
	District of	Date	18
Received of		ten dollars, being three months license	
from the	day of	to the	
day of		18	

Collector.

Other sections provide that every merchant, farmer, trader, or employer of Chinese labor is to furnish the collector with a list of all Chinamen in his employ, or indirectly employed by him, liable to pay the tax, under a penalty in case of failing to deliver such list when required to, or knowingly making any false statement therein, of \$100 for every Chinese person so employed, "to be recovered by distress of the goods and chattels of the person failing to pay the same, or in lieu thereof shall be liable to imprisonment for a period not less than one month and not exceeding two calendar months," the collector (section 7) having power to levy the amount of the quarterly license from any Chinese person not being in lawful possession of such license, with costs, by "distress of the goods and chattels of the person who ought to pay the same, or of any goods or chattels in his possession, wherever the same may be found, or of any goods or chattels found on the premises, the property of or in the possession of any other occupant of the premises," the non-production of the quarterly receipt being sufficient authority for the collector to levy, proof of the lawful possession of such receipt lying on the person whose goods are distrained.

By the 8th section: any Chinese person not having in his possession a license lawfully issued to him, and any person employing a Chinese person not having in his possession a license lawfully issued to him, shall, on conviction, forfeit and pay \$100, and