

decision in *Bonanza Creek v. The King* stands the contrary appears to be law; and according to this decision Provinces appear to be capable of doing indirectly what by the terms of the B.N.A. Act they are not authorized to do directly, viz., to create corporations with other than "provincial objects."

While the recent decision of the Judicial Committee in *The Great West Saddlery Company v. The King*, and various other cases consolidated therewith throws no additional light on this question it does, at all events, establish that the Provinces have no right by any provincial legislation, to interfere with the operations of Dominion corporations. An attempt to do this had been made in several Provinces by statutes requiring Dominion companies to take out provincial licences to do business and the imposition of licence fees, and forbidding the carrying on of business in case of default. While it is conceded that Provinces may impose a tax on all companies doing business within their respective limits, there can be no discrimination in this respect between provincial and Dominion companies, neither can any Province prevent a Dominion company from carrying on its business for default in payment of taxes so imposed. This decision also establishes that with regard to the acquisition of lands within any Province by a Dominion corporation it is bound by the local laws prevailing in each Province and where mortmain laws exist they are binding on Dominion corporations and land cannot be acquired or held by them except in accordance with the provisions of such provincial

MOTION PICTURES AS EVIDENCE.

New branches are growing apace on the parent stem of common law—one of the most flourishing nowadays is the law as regards "Movies" as they are called. *Law Notes* (Northcliffe, N.Y., Nov., 1920) refers to this, and notes a recent case, *Feen; v. Young*, 181 N.Y.S. 481, where the dispute brought up a discussion on a point of evidence. The same journal says that Dr. Wigmore has formulated an additional section of his work on evidence dealing with motion pictures as evidence. Any of our readers who are interested might get some light from these sources.