

on us, but neither court would disregard the powerful reasoning of the Supreme Court of the United States in the like or similar circumstances.

The taxing power of a state of the American Union is greater than that of a Canadian province, and if a state tax upon business is *ultra vires* there, *a fortiori* it would be here.

We think that the case of the *Bank of Toronto & Lambe*, which their lordships observed was a case of "great constitutional importance," is distinguishable from the case submitted for opinion. A great constitutional question is involved in this case as well as in that. The tax in their case was direct; here it is a tax by license. The official report of the argument before the Privy Council shows that the important cases of *Brown v. State of Maryland*, and *Almy v. California*, adverted to by us, were not cited. The *Leloup* case was not cited because it was not then decided.

Our opinion does not involve any curtailment of the legislative power of the province to impose "direct taxes" where it can competently impose such taxes, but, on the contrary, the whole field of direct taxation in the province is not trespassed upon. The distinction between a "license duty" and a "direct tax" has not yet been made by the Judicial Committee. The last word upon that subject has not been said.

In our opinion the Quebec statute of 1892, imposing the license in question is *ultra vires* of the Legislature, upon the true construction of the British-North America act of 1867.

(Signed)

DONALD MACMASTER.

J. N. GREENSHIELDS.

Montreal, November 26, 1892.

NEW PUBLICATION.

"LE DROIT PAROISSIAL," by P. B. Mignault, Esq., Q.C. Montreal: Beauchemin & Fils, publishers.

The present work, comprising nearly 700 pages, is the first that has appeared in this province which treats fully the subject of parochial law. The work published by the late Mr. Justice Beaudry, "Le Code des Curés," forms an interesting introduction to the subject, but since its appearance several cases of importance have come before the courts which have added largely to our knowledge of this branch of law.