

under that section in favour of the city for the business tax imposed upon the company as against other debts.

2. Notwithstanding s. 387 of the charter, taxes imposed by the city are not due and payable so as to entitle the city to sue for them until after the preparation of the tax roll. *Chamberlain v. Turner*, 31 U.C.C.P. 460, followed.

3. The assessment for the business tax can be deemed to be made only after notice thereof has been given. *Devanney v. Dorr*, 4 O.R. 206, and if, at that time, the company assessed is no longer in possession of the premises and the goods, though still on the premises, are in the hands of a purchaser from the liquidator, there is nothing in the charter which preserves to the city the lien on the goods for the taxes created by s. 313, for that section only gives the city a first charge during the occupancy on all goods in the premises for which the occupant has been assessed.

4. The statutory right given to the city by s. 369 to distrain for such taxes upon any goods and chattels found on the premises in respect of which the taxes have been levied, although such goods and chattels may be the property, and in the possession of, any other occupant of the premises, is not equivalent to a lien or charge on the goods for such taxes; and, when the liquidator of a company assessed for business tax had, prior to the assessment, given up the occupancy of the premises and sold the goods therein, it was held that the city had no right to be paid the taxes in full out of the funds in the hands of the liquidator, but had the right to rank with other creditors of the company for the same under s. 328B. added to the charter by the Act of 1907.

5. Taxes imposed before the winding-up of a company has commenced can only rank as ordinary debts in the absence of any statutory lien or charge, but taxes imposed after the commencement of the winding-up must be paid in full, as part of the expenses of the winding-up, if the liquidator has remained in possession and such possession has been "a beneficial occupation." *In re National Arms Co.*, 28 Ch.D. 474.

6. The assessment of the company under the name "Ideal Furniture Company" instead of "Ideal House Furnishers, Limited" was sufficient under the circumstances.

*Booth v. Raymond*, 61 N.E.R. 129, followed.

*Dennistoun*, K.C., for liquidator. *Hoskin*, K.C., for creditors. *Hunt*, for city.