

appointed as under the Ontario Act, but it is not necessary to establish a head office in the province.

In all these Acts an essential feature is the definition of the words "carrying on business."

The Acts of New Brunswick, Alberta, Saskatchewan and Manitoba all contain provisions similar to the following from the Ontario Act:

"Provided that taking orders for or buying or selling goods, wares and merchandise by travellers or by correspondence, if the corporation has no resident agent or representative or no office or place of business in Ontario, shall not be deemed a carrying on of business within the meaning of this Act."

It will be seen that this proviso controls the whole effect of the Act and renders it inapplicable unless the company in effect establishes a branch within the province. In this aspect the whole effect of the Act is to impose, by a roundabout method of drafting, a license fee upon companies becoming localized in the province. In New Brunswick, and in other provinces where the fee is an annual one, it may undoubtedly be regarded as a tax, and there are decisions upholding the single fees under the other Acts on the same ground.

3. *The Quebec Act.*—The Act of the Province of Quebec<sup>11</sup> is also modelled upon the general lines of the Ontario Act, but does not follow the latter as closely as do the Acts of New Brunswick, Alberta, Saskatchewan and Manitoba. The Quebec statute does not apply to companies incorporated in provinces where companies incorporated by the Legislature of Quebec are allowed to operate without a license. Nor does it apply to companies incorporated by the Dominion. The fee is payable only once and is based upon the capital stock of the company, the minimum being \$100. A penalty of \$100 is imposed for infractions of the Act. A head office must be named and an attorney

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11. R.S.Q., arts. 6098-6110.