

IMP.

P. C.

THE

GREAT WEST
SADDLERY
CO. LTD.

v.

THE KING.

Viscount
Haldane.

Deere Plow appeal, and stated one of its results as having been that as the provisions of the British Columbia statute there in question sought to compel the John Deere Plow Co. to obtain a license or to be registered in that Province, as a condition of exercising its power of suing in the Court of the Province, these provisions were *ultra vires*.

The Chief Justice went on to interpret the reasons assigned by this Committee for their judgment (41 D.L.R., at pp. 236, 237). (1) Notwithstanding the generality of the expression in sec. 92 of the B.N.A. Act, the words "civil rights" must be regarded as not covering cases expressly dealt with in sec. 91 or even in sec. 92 itself. (2) Notwithstanding that a company has been incorporated by the Dominion with power to trade, it is not the less subject to provincial laws of general application enacted under sec. 92, including laws as to mortmain and payment of taxes, even though in the latter case the form assumed is that of requiring a license to trade affecting Dominion companies in common with other companies, and including laws as to contracts. (3). It might be competent for a Provincial Legislature to pass laws relating to companies without distinction, requiring those not incorporated within the Province to register for limited purposes, such as the furnishing of information or, under a general statute as to procedure, the giving security for costs. Meredith, C.J.O., thought (p. 237), that the key to the decision was that the Judicial Committee were of opinion that the provisions of the British Columbia Act were not of these characters, but were directed to interfering with the status of Dominion companies and to preventing them from exercising the powers conferred on them by the Parliament of Canada. He referred to various earlier decisions of this Committee, and came to the conclusion that what was intended in the *John Deere Plow* case, 18 D.L.R. 353, [1915] A.C. 330, was to lay down "that it was not competent for a Provincial Legislature to single out Dominion corporations and to subject them to laws which were not applicable to all corporations" (41 D.L.R., at p. 238). An important circumstance in that case was, he thought, that the registrar had asserted power to refuse a license unless the name were changed, an interference with the status of the company. As to this circumstance, he drew attention to what he regarded as an important difference between the British Columbia

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