B. N. A. ACT, ss. 91, 92(10)—43 VICT. 3. c. 67 (D.)—45 VICT. c. 71 (O.)—POWERS OF DOMINION PARLIAMENT—POWERS OF PROVINCIAL LEGISLATURE—LOCAL UNDERTAKINGS EXTENDING BEYOND PROVINCE.

In *Toronto* v. *Bell Telephone Co.* (1905) A.C. 52 the Judicial Committee of the Privy Council (Lords Macnaghten, Davey, Robertson and Lindley, and Sir Arthur Wilson) have affirmed the judgment of a Court of Appeal, 6 O.L.R. 335, holding that the Bell Telephone Co., under the Dominion Act of incorporation, 43 Vict. c. 67, have power and authority to enter upon the streets and highways of the City of Toronto, and construct conduits or lay cables thereunder or erect poles or string wires therefrom along the streets without the leave or license of the corporation. This Act the Committee hold to be intra vires of the Dominion Parliament under B.N.A. Act, s. 92 (10), and the Provincial Act, 45 Vict. c. 71, passed to authorize the exercise of the above powers, subject to the consent of the corporation, was held to be ultra vires.

PRINCIPAL AND AGENT—CONTRACT—OBLIGATION OF AGENT TO PASS GOODS THROUGH CUSTOM HOUSE—NEGLECT TO EXPEDITE CLEARANCE SO AS TO AVOID IMPENDING DUTY.

Commonwealth Portland Cement Co. v. *Weber* (1905) A.C. 66 was an action brought by principals against an agent employed to pass goods through the custom house within a reasonable time after their arrival in port. The plaintiffs alleged that by reason of the defendants' negligently delaying the passage of the goods, they had to pay £997 5s. 10d. for duties on the importation. The ship was reported on Tuesday, 8th October, and the goods were then entitled to entry free of duty; it was proved that there was ample time to clear the goods on that day before the afternoon, when an ordinance was passed whereby they became liable to duty, but owing to the defendants' neglect to pass them in time they became subject to the duty. The Judicial Committee of the Privy Council (Lords Macnaghten and Lindley, and Sir Ford North and Sir Arthur Wilson) held, that upon a proper construction of the contract, it did not contemplate that the defendants should take upon themselves to attend to taxation likely to be imposed, or to protect the plaintiff's goods from taxation; that as they had cleared the goods within the time ordinarily allowed for the purpose, and no want of good faith was imputed to them, there was no evidence of any breach of duty on their part, and the action had been properly dismissed.