

SPECIAL EXAMINERS' FEES.

WHATEVER doubt there may be as to the constitutionality of the statute relating to law stamps, there can be no question that twenty-five per cent. of the fees paid to Special Examiners is imposed illegally. Their fees are as follows :—

For appointment	\$1 00
“ original depositions, per folio . . .	0 20
“ copy	0 10
“ oath	0 20

Of these fees the Examiner retains seventy-five per cent. and disburses the rest in the purchase of law stamps, which he affixes to the original depositions.

By section 92 of the B. N. A. Act, Provincial Legislatures are empowered to raise revenue by direct taxation. They have no power to raise money by indirect taxation. The money paid for the stamps just referred to goes to the Provincial Government and forms a part of the general revenue of the Province, and is not applied to any particular object. It is not a fee of office. It cannot be said that out of such receipts the Government has to pay the Examiners. It is a mere tax. Is it, then, a direct or an indirect tax? If the former it may be very unjust, but not illegal; if the latter, there is no reason why its payment should be continued.

The case of *Reed v. Mousseau*, 8 Sup. C. R. 408, seems to be conclusive upon this point. The Quebec Legislature, by the Act 29 Vic., c. 8, for the first time imposed a tax of ten cents on the fying of every exhibit in a cause. The tax was payable by means of stamps and was to form part of the consolidated revenue of the province. This act was repealed by 43 and 44 Vic., c. 9, and the same tax was re-imposed and other provision made for its payment into the consolidated revenue. On appeal to the Supreme Court,