

how far the Provincial Legislature of Quebec had power to alter and amend the Act of 1858, incorporating the Board for the management of the Temporalities Fund, it becomes necessary to revert to Sections 91 and 92 of the British North America Act, which enumerate and define the various matters which are within the exclusive legislative authority of the Parliament of Canada, as well as those in relation to which the Legislatures of the respective Provinces have the exclusive right of making laws. If it could be established that, in the absence of all previous legislation on the subject, the Legislature of Quebec would have been authorized by Section 92 to pass an Act in terms identical with the 22 Vic., cap 66, then it would follow that the Act of the 22nd Vic. has been validly amended by the 38 Vic., cap. 64. On the other hand, if the Legislature of Quebec has not derived such power of enactment from Section 92, the necessary inference is, that the legislative authority required, in terms of Section 129, to sustain its right to repeal or alter an old law of the Parliament of the Province of Canada, is in this case wanting, and that the Act 38 Victoria., cap. 64, was not *intra vires* of the Legislature by which it was passed.

The general scheme of the British North America Act, 1867, and, in particular, the general scope and effect of Sections 91 and 92, have been so fully commented upon by this Board in the recent cases of "The Citizen Insurance Company of Canada v. Parsons," and "The Queen Insurance Company v. Parsons," that it is unnecessary to say anything further upon that subject. Their Lordships see no reason to modify in any respect the principles of law upon which they proceeded in deciding these cases; but in determining how far these principles apply to the present case, it is necessary to consider to what extent the circumstances of each case are identical or similar.

The case of "The Citizen Insurance Company of Canada v. Parsons" comes nearest in its circumstances to the present, as in that case the appellant company was incorporated by, and derived all its statutory rights and privileges from, an Act of the Province of Canada, whereas "The Queen Insurance Company" was incorporated under the provisions of the British Joint Stock Companies Act, 7 and 8 Vict., cap. 110. In both cases the validity of an Act of the Legislature of Ontario was impeached on the ground that its provisions were *ultra vires* of a Provincial Legislature, and were not binding unless enacted by the Parliament of Canada. It was contended on behalf of the Citizen In-