

tion." It decided that the tax in question being in the form of stamps was neither direct taxation nor a license fee, and therefore *ultra vires*.

In the judgment of the Queen's Bench, which was appealed from to the Privy Council, Chief Justice Sir A. A. Dorion held that the tax was clearly an indirect tax, and must be brought under the provisions allowing the local Legislatures to grant licenses. He added, "I am not prepared to state that the local Legislatures have not the right to grant licenses to Insurance Companies, to banks, etc." The Chief Justice was as usual cautious. He only refrained from stating that no such power existed, but he by no means affirmed that it did exist. If such power existed it must be exercised "in such form as not to violate one of the restrictions of the Confederation Act, which does not authorize them to impose indirect taxes." The tax was held to be an indirect one, and not a license fee. Judge Taschereau delivered an elaborate judgment. He held that the tax was clearly imposed under the provision that authorized the Legislature to charge for licenses. The learned Judge quoted a well-known rule of construction of statutes, which is that "general words will be restrained to things of the same kind with those particularized," and hence Insurance Companies, banks, etc., cannot be held to be of the same description of occupations as shop, tavern and saloon keepers and auctioneers. It was clearly the opinion of Judge Taschereau that the tax was *ultra vires* as a license tax, and he therefore went a degree further than the Chief Justice. Of course there was an important difference between the form of levying the license tax under the old law and that of Mr. Wurtel, but we can draw no other conclusion from the important change to which we have called attention than that the present tax will be defended on the ground of its being a direct tax and if so, it will have to be discussed expressly on that ground.

It seems to us very unfortunate that in defining the respective powers of the Dominion and Provincial Legislatures, greater care was not taken to define with something like precision the powers of the latter. Already we have had protracted litigation attended with great expense and inconvenience on the power of the Quebec Legislature to raise a revenue by stamps on insurance policies, and now the same companies feel themselves forced into fresh litigation in order to determine what is and what is not direct taxation, and it is far from improbable that the final decision will be given in

such terms as to lead to another controversy. Of course it is very hard on the companies to be exposed to such annoyance, but on the other hand it must be borne in mind that the Administration will suffer great inconvenience from the refusal to pay taxes, which are imperatively required, and which it believes to be within the constitutional power of the Legislature. It is only just to the Imperial Government and Parliament to observe that the vagueness of the language in the British America Act is in strict conformity with the resolutions adopted at Quebec, at the conference of delegates from Upper and Lower Canada, New Brunswick, Nova Scotia, Prince Edward Island and Newfoundland. It is barely possible that, in accordance with the precedent adopted in the Ontario "Streams Act," the Dominion Government may, by confirmation or disallowance of the Quebec Tax Act, signify its opinion of its constitutionality. A reference to the Supreme Court on this point, by which both parties would have an opportunity of being heard, might possibly be resorted to. It seems very important that the question should be promptly decided.

A HINT.

Nothing serves so well to avoid complications and litigation as to reduce as far as possible all contracts and undertakings to writing. This is a feature that a great many business men overlook, and for which they have to pay by losing both time and money over law suits. Any doubt with regard to the legal bearing of any transaction should be settled by advice before the bargain is made, and the bargain itself should contain all details possible, leaving little or nothing to be understood. A business house adopting such a principle would seldom or never appear in litigation, but if obliged to do so, the odds of proof in its possession would almost always ensure success. The reputation for correctness in this respect would raise the standing of such a house from a moderate to an almost unlimited amount—of confidence in its reliability and judgment.

MODERN DAIRYING.

Dairying as practiced by the principal countries of Central Europe has within the last ten years been reduced to an exact science. Our butter trade with Great Britain for the year ending June, 1881, stands thus:

Quebec.....	13,400,908 lbs.	\$2,744,524
Ontario.....	2,867,095 "	586,180

Or more than eight thousand tons of butter; a large quantity to dispose of at a price of nearly 20½c per pound, and a decided improvement over the export of two years ago, when Canadian butter realized but two-thirds of the value. Relatively to other countries, our export is much less than it might be both in quantity and quality. The butter import of Great Britain is over one hundred thousand tons, and costs nearly \$70,000,000.

Among our great competitors in tub butters are Denmark, Ireland, and Holland, and the value of their products range from 22½c to 33½c per pound. The percentage of the supplies to England are about as follows:

Holland.....	25 to 30 per cent.
Denmark.....	16 19 "
Ireland.....	18 20 "
United States.....	15 16 "
Canada.....	8 9 "

It must be remembered that, except the United States, each of these countries is much smaller in cultivated area than our own, and in point of population Ireland only is greater. Holland shows a population of 3,981,887, and 8,145,280 acres; Ireland has a population of 5,500,000, and an area of 15,000,000 under cultivation; while Denmark, with a population of 1,969,454 and 6,400,725 acres, turns out the choicest butter in the world.

The question how such remarkable results are obtained from countries so various in soil, climate and industrial habits is most important. Denmark being a northern country, having a long winter of short days which compels her to stall-feed dairy cattle, affords perhaps the best illustration of how Canadian practice should be altered to meet the wants of a larger production and of a higher quality. Danish farmers get their cows to calve in November, December and January, and begin their feeding with meal, oilcake, mixed fodders and other highly nutritious foods. They use meal largely because the country being chiefly agricultural, and the facilities of transit defective, it is cheaper to consume the produce of the farm than to buy more artificial food than is actually needed. They use all the poorest of their grain crops and sell the best to the merchants. Instead of using, as we do here, timothy, hay and very few roots, they use various compounds of rich clovers and other fodders, such as lucerne, prickly comfrey and a variety of roots.

In one of these farm dairies recently, examined there was a weighing machine for the milk and another for the butter, two thermometers and graduated glasses to test the quality of the milk. One of the