

NEW INCORPORATIONS

Famous Players Canadian Corporation, Ltd.—Wasapika Consolidated Mines, Ltd.—Anson Securities Corporation, Ltd.

The following is a list of companies recently incorporated, with the head office and authorized capital:—

Listowel, Ont.—Morris Pianos, Ltd., \$150,000.
 Kenora, Ont.—Liquor Imports, Ltd., \$100,000.
 Vancouver, B.C.—Wonderphone, Ltd., \$1,000,000.
 Cornwall, Ont.—Ives Bedding Co., Ltd., \$750,000.
 Sackville, N.B.—Eggington's Bakeries, Ltd., \$10,000.
 Sussex, N.B.—Chignecto Lighterage Co., Ltd., \$40,000.
 Little Lepreau, N.B.—Brown Brothers Co., Ltd., \$9,900.
 Port Arthur, Ont.—W. T. McEachern Co., Ltd., \$75,000.
 St. Germain de Rimouski, Que.—Ocmi Co., Ltd., \$99,000.
 Quebec, Que.—Eastern Canada Shoe Co., Ltd., \$99,900.
 Joliette, Que.—Joliette Electric Steel Co., Ltd., \$150,000.
 Milton, Ont.—Halton Farmers' Co-Operation, Ltd., \$40,000.
 Ford City, Ont.—Gotfredson-Joyce Corporation, Ltd., \$100,000.
 Sioux Lookout, Ont.—Sioux Lookout Lumber Co., Ltd., \$200,000.
 Yorkton, Sask.—Canadian Western Druggists, Ltd., \$50,000.
 Fort Frances, Ont.—Fort Frances Union Co-Operative Co., Ltd., \$75,000.
 Bathurst, N.B.—Canada Toy and Novelties Manufacturers, Ltd., \$5,000.
 Hull, Que.—Laurier Park Jockey Club of Canada, \$49,000; City Club of Hull, \$20,000.
 Perth, Ont.—Henry K. Wampole and Co., Ltd., \$2,000,000; Perth Shoe Co., Ltd., \$1,000,000.
 Brantford, Ont.—Joseph Baker Sons and Perkins (Canada), Ltd., \$500,000; Monarch Tractors Sales, Ltd., \$100,000.
 Hamilton, Ont.—Smith Morton Optical Co., Ltd., \$40,000; Hamilton Wood Products Co., Ltd., \$30,000; Machinery and Supply Co., Ltd., \$50,000; Stirling Advertising Service, Ltd., \$50,000.
 Winnipeg, Man.—Stinson Auto Signal, Ltd., \$1,000,000; Cox Construction Co., Ltd., \$60,000; Assiniboine Golf Club, Ltd., \$10,000; Woodlands Farms, Ltd., \$250,000; Laying Specialty Manufacturing Co., Ltd., \$20,000; New Era Farm Machinery Co., Ltd., \$40,000; Parsons Auto Supplies, Ltd., \$20,000.
 Montreal, Que.—Buckingham, Ltd., \$120,000; Provincial Motor Sales, Ltd., \$49,000; Bouvier, Limitee, \$49,900; Rubber Co. of Canada, Ltd., \$2,000,000; L. G. Beaubien and Co., Ltd., \$1,000,000. North American Magnesite Producers, Ltd., \$1,000,000; F. Bacon and Co., Ltd., \$50,000; Canadian Mead-Morrison Co., Ltd., \$1,060,000; Canuck Painting and Scaling Co., Ltd., \$50,000; La Compagnie Eurisko, Limitee, \$15,000; Forster Motor Car and Manufacturing Co., Ltd., \$1,000,000; Style Clothes, Ltd., \$500,000; Patenaude-Carignan and Co., Ltd., \$2,500,000; J. S. Fry and Sons (Canada), Ltd., \$1,000,000; Coke Oven Co. of Canada, Ltd., \$9,000; Dahlia Hat Manufacturing, Ltd., \$50,000; Best-Made Garment Manufacturing Co., Ltd., \$50,000; Anson Securities Corporation, Ltd., \$5,000,000; Mount Royal Trading Co., Ltd., \$100,000.
 Toronto, Ont.—W. and J. Mitchell, Ltd., \$40,000; Frame Porcupine Mines, Ltd., \$1,500,000; West Furnace Carburetor Co. of Canada, Ltd., \$100,000; Playthings, Ltd., \$40,000; Beaver Films, Ltd., \$200,000; Tube Co. of Canada, Ltd., \$100,000; Shannon the Plumber, Ltd., \$40,000; Wasapika Consolidated Mines, Ltd., \$6,000,000; Richardson Brokerage, Ltd., \$40,000; Northern Customs Mines, Ltd., \$1,000,000; Oaklands Lake Bowling Club, Ltd., \$40,000; Edward Hawes and Co., Ltd., \$40,000; Cardiff Molybdenite Mines, Ltd., \$40,000; Sully Brass Foundry, Ltd., \$40,000; Kilmer and Barber, Ltd., \$300,000; Allied Publishers, Ltd., \$40,000; McClain Development Corporation, Ltd., \$100,000; Trent Paper Co., Ltd., \$1,000,000; Bancroft Timber Co., Ltd., \$1,000,000; National Building Co., Ltd., \$125,000; Telfer Biscuit Co., Ltd., \$500,000; Famous Players Canadian Corporation, Ltd., \$15,000,000; North American Securities, Ltd., \$3,000,000.

MAY TAX PROPERTY OUTSIDE PROVINCE

Supreme Court Decision May Have Effect of Making Property Subject to Double Succession Duty in Some Cases

SUCCESSION duties may be levied by a province on property situated outside it, according to the decision of the Supreme Court of Canada, in the important case of Barthe vs. Alleyn, just made public. It had already been established by legal decision that property situated within a province but belonging to a testator domiciled elsewhere, could be taxed by it, but the powers of a province over property situated outside it but belonging to a testator resident in it, were not definitely settled. The present decision reverses the finding of the Court of Appeal at Quebec, and upholds the previous decision of Chief Justice Sir Francois Lemieux, of the Quebec Superior Court.

Much Property Outside Province

The Hon. John Sharples, member of the legislative council of the province of Quebec, died in Quebec city, where he was domiciled, on July 30, 1913. He willed his property to his wife, Dame M. Alleyn, who accepted the succession. The estate included stocks and shares to the total value of \$213,039. This was stock of companies whose headquarters were situate in every instance in other provinces of the Dominion or in the United States. J. H. Ulric Barthe, in his quality of collector of provincial revenue for the district of Quebec, instituted an action in the Superior Court against Mrs. Sharples, alleging that she was liable to pay the six and one-half per cent. on this moveable property belonging to the succession. The amount of tax thus claimed was \$13,847, to which was added \$980, representing five per cent. interest on the tax as from November 30, 1913, to April 30, 1915, making a total sum of \$14,828 sued for in this action.

It was submitted in defence that the provincial authority had no constitutional right to impose this tax upon the property in question or upon its transmission to the defendant, in the light of the fact that it was situate outside the province.

Chief Justice Lemieux gave judgment maintaining the action and holding that Act 4, George V., chapter 10, passed on February 19, 1914, upon which this action was based, was valid and *intra vires*. Therefore, defendant was condemned to pay the amount sued for, with interest at the rate of five per cent. per annum and the costs.

Appeal was made to the Court of King's Bench, sitting in appeal at Quebec, and by three to two, Justices Cross, Pelletier and Martin against Chief Justice Lamothe and Justice Carroll, the Bench reversed the judgment of first instance and dismissed the action.

Then followed appeal to the Supreme Court of Canada, whose judgment has been rendered upholding application in the instance of what is known as the *mobilia* rule, and re-affirming the judgment of the Superior Court condemning Mrs. Sharples to pay tax to the amount above stated on succession to the shares in question, plus interest and costs.

GORE DISTRICT MUTUAL FIRE

The 81st annual meeting of the Gore District Mutual Fire Insurance Co. was held in Galt, Ont., on February 2. The statement of receipts and expenditures showed a credit balance of \$75,524, and the balance of cash assets over all liabilities is \$655,216. The business of the company for the year 1919 showed an increase of 838 in number of policies and \$2,819,364 in amount of risk. At the close of the year there were 19,359 policies in force, insuring \$36,003,381.

The retiring directors, Robert Scott (Galt), Lincoln Goldie (Guelph), James D. Allen (Galt) and W. K. George (Toronto), were re-elected, and at a subsequent meeting of the board C. R. H. Warnock was re-elected president for the current year, Charles Turnbull vice-president and J. N. Mac-Kendrick, secretary-treasurer.