question, it is by law still interest and nothing else. They can't change its nature by changing its name. They are dealing (to use the very words of the law), with damages resulting from delay in the payment of money by a particular class of debtors. If they can give the Corporation of Montreal, by this mere changing the name of the thing, a legal right to ten per cent. in the absence of agreement between the parties, they can give it to the Bank of Montreal or to any other creditor they choose to designate, and the plain provision of the constitution would become a dead letter. Although, therefore, the Quebec Legislature in 1878 says that it intended, in 1874, to do the very reverse of what it actually did, and to continue in force the 75th section of the 14th and 15th Vict. instead of repealing it as it expressly did; and although I should probably have been bound by that extraordinary statement, if it had been followed by any enactment declaring the 75th sec. still in force, or repealing the repealing section of the 37 Vict., and so restoring the original provision, it is now no longer a question of interpretation, but a question of the effect of that which requires no interpretation. Interpretation serves to show the meaning; but when we have got that, we have only to deal with the effect of what is meant. No law of interpretation can require me to say that the statute of 1878 has repealed the repealing section (241) of the 37 Vic., when it has not only not attempted to do so; but has proceeded to substitute another 99th section for the 99th section of the Act of 1874—a step that obviously could not be required, if the 75 sec. of the 14 and 15 Vic. was still in force. Therefore, in dealing with the new section 99 which has been substituted for the old one, I must say that its effect, in my judgment, is not to better, or in any manner to change, the old provision about interest, unless it can be shown that it really means to do something else that they had a right to do, besides exacting interest, which they had no right to do. This has been attempted. It was said by the counsel for the Corporation, that paragraph 15 of the 92nd section of the Confederation Act gave power to the Local Legislatures to impose penalties. Let us see that paragraph. Here it is.

Local Legislatures, no doubt, but what does it say? Here are the express words of the power given :- "The imposition of punishment by fine, penalty or imprisonment for enforcing any law of the Province made in relation to any matter coming within any of the classes of subjects enumerated in this section." Surely this never meant that people were to be punished by fine, penalty or imprisonment imposed by a treasurer or other officer of a Corporation without defence, trial or hearing. Therefore, it seems to me that the penalty theory won't do; that the interest authorized by the 37 Vic., c. 51, was ultra vires; that the new section 99, substituting increase or penalty instead of interest eo nomine, is no better; that the 75 sec. of the 14 and 15 Vic., c. 128, was repealed by section 241 of the 37 Vic., and has never been declared to be still in force; but, on the contrary, instead of being restored by the new section 99, that Section only declares that it had been previously intended to keep it in force, but does not repeal the repealing section, only substituting another provision for the 99th section of the 37 Vic., which would be inconsistent and absurd if the old provision had really subsisted. I recognize in the fullest manner the duty of Courts of justice to give effect to statutes, but it must be a legal effect—one that is rationally deducible from their terms. I cannot make a statute say what it does not say; I can only give effect to what it does say. The legislators 'intended,' it is said, to keep the old law in force; perhaps so; but it was precisely because they had intended to do what they had not done that subsequent legislation became necessary; and when this subsequent legislation comes, what does it say? Not that the 14 and 15 Vic., section 75, is still in force, but that Parliament will substitute another section 99 for the old section 99 of the 37th of the Queen, and what it substitutes is just the same, only with the change of the word increase, etc., for interest. Now, if I could abstain from applying the rules of interpretation known to the administration of the law, and could consult only my individual experience of Provincial legislation, I might find, perhaps, little difficulty in believing that the idea of the framers of this last statute of 1878 was to repeal the repealing section (241) of the 37 Vic., c. 51, and make the It is found among the exclusive powers of the | 75th section of the 14 and 15 Vic., reappear in