

on the other, can validly frame laws which have, or may have, the effect of nullifying the corporate powers conferred.

In the *Currie* case it was a question of imposing on Dominion corporations the necessity of obtaining a Provincial licence, and paying a fee in the nature of a tax to a Province as a condition of being allowed to carry on business in that Province. Now as far as the licence is concerned that seems tantamount to nullifying the Dominion incorporation. The Dominion virtually confers on the corporation it incorporates the power to act in its corporate capacity within the whole of Canada, and the Province of Ontario says by the Act in question: "You shall not act within the area of this particular part of the Dominion unless you first obtain a licence to do so, from a Provincial authority." But for the decision now under consideration, we should have thought this a clear and distinct invasion of the rights of the Dominion, for if it is once admitted that the Dominion has authority to create corporations with capacity to act throughout Canada, then no Province has any right to impose any restriction on that right, and to say that it shall not be exercised within its area except on such conditions as it may choose to impose.

But the Act in question not only imposes the necessity of obtaining a licence, but also requires the payment of a fee.

With regard to the fee, it is contended that the Province by virtue of its authority to impose "Direct taxation within the Province in order to the raising of a Revenue for Provincial puposes" has a right to impose the payment of a fee by Dominion corporations as a condition of their being permitted to exercise their powers within the Province.

It may be remarked that the fee is not a stated sum, but the amount is left to the discretion of His Honour the Lieutenant-Governor in Council. There is in consequence a wide field opened for the blocking of the operation of Dominion companies. It is not a fee payable indiscriminately by all corporations doing business in Ontario, but is specially imposed on corporations incorporated by the Dominion.

In these circumstances the conclusion of Mr. Justice Masten, that such a fee could not be properly imposed by the Province,