

The objection has also been taken that the Act in question is not an Act in relation to "direct taxation within the Province," but, on the contrary, being an interference with trade and commerce, is therefore an Act in relation to "the regulation of trade and commerce," and consequently not within the power of the Provincial Legislatures.

In answer to this objection, it is opposed that such a limited and unreasonable construction of the Provincial Clauses of the Constitutional Act has been explicitly disapproved by their Lordships of the Privy Council, who have repeatedly held that Provincial legislation "in relation to" local matters, may incidentally deal with a subject-matter assigned to the sphere of the Federal Legislature, without such legislation being necessarily "in relation to" such subject-matter, or in conflict with Federal legislation in relation thereto.

The constitutionality of the tax on commercial corporations has been sustained by the highest court of this Province, and will soon be passed upon by their Lordships of the Privy Council, and their decision in this matter and upon the validity of the Dominion License Act of 1883, will have an important bearing in settling the principles of construction of the Constitutional Act, and defining the line of demarcation between Federal and Provincial powers.

In the consideration of the constitutional limitations imposed by the Confederation Act, subtle distinctions have been drawn, both by Provincial and Dominion Judges, and such an ill-defined line of demarcation laid down between the powers of the Federal Legislature and those of the Local Legislatures, that even jurists have been perplexed in their attempts to follow it.

A lack of reverential attention to the language of the Constitutional Act, has also led to a great divergence of views in its interpretation. In some instances, equivocal expressions have been formulated as interpretations of important clauses, and though these, have sometimes been correct expositions in the sense in which they were originally used, by being substi-