

case a specified sum of money therefor, under pain, in default, of penalty and imprisonment.

In determining this question, it is not for us to consider whether the legislation in question is wise or unwise, necessary or unnecessary, reasonable or oppressive. These are questions for the legislator and the taxpayer, which do not fall within the domain of legal enquiry.

That Parliament is supreme is a common saying; but it has reference to countries where there is but one parliament. In Canada we have a division of legislative power between the Federal or Dominion Parliament, and the Legislatures of the several provinces. Each of these law-making bodies is supreme within its own jurisdiction, and when the enquiry arises as to whether any piece of legislation has been competently enacted or not, the first question is whether the principal subject matter and purpose of the act fall within the jurisdiction of the enacting body.

Parliament or the legislature is therefore only supreme in Canada when the subject and objects of its enactment fall within its own jurisdiction.

There are some subjects in respect of which the Parliament of Canada and the Legislatures of the provinces have concurrent power; but it is not necessary to consider these at present.

Our statutory constitution is the British North America Act of 1867, enacted by the Imperial Parliament, and declared in the preamble to be "a constitution similar in principle to that of the United Kingdom." In truth, our constitution being federal in principle, and not legislative like that of Great Britain and Ireland, is entirely dissimilar in respect of legislation to that of Great Britain, so much so that Mr. Dicey, in his celebrated work on "The Law of the Constitution," has characterized the prefatory statement in the preamble of the British North America Act as an instance of "official mendacity."

Our constitution resembles that of Great Britain more in the unwritten law of the constitution than in its statutory enactments.

By sections 91 and 92 of the British North America Act, called for convenience the Confederation Act, a distribution of legislative powers is made between the Parliament of Canada and the Legislatures of the provinces.