

ultra vires, c'est parce qu'on avait imposé cette taxe pour des fins de revenu en général. Il semble que si on eut dit que c'était pour les fins de l'administration de la justice, il en eut été autrement. Au reste, voici le motivé du jugement auquel je fais allusion :

" That point, which is the main point ; and was felt to
 " be so by Mr. Davey in his very able and clear argument,
 " being disposed of, the next question, upon the terms of
 " the same section of the same act, is that which arises
 " under sub-section 14. One of the things which are to be
 " within the powers of the provincial Legislatures, within
 " their exclusive powers, is the administration of justice in
 " the province, including the constitution, maintenance and
 " organization of provincial courts, and including the proce-
 " dure in civil matters in the courts. Now it is not neces-
 " sary for their Lordships to determine whether, if a special
 " fund had been created by a provincial Act for the main-
 " tenance of the administration of justice in the provincial
 " Courts, raised for that purpose, appropriated to that pur-
 " pose, and not available as general revenue for general
 " provincial purposes, in that case the limitation to direct
 " taxation would still have been applicable. That may be
 " an important question which will be considered in any
 " case in which it may arise ; but it does not arise in this
 " case. This act does not relate to the administration of
 " justice in the Province ; it does not provide in any way
 " directly or indirectly, for the maintenance of the Provin-
 " cial Courts ; it does not purport to be made under that
 " power, or for the performance of that duty. The subject
 " of taxation indeed is a matter of procedure in the Provin-
 " cial Courts, but that is all. The fund to be raised by that
 " taxation is carried to the purposes mentioned in the second
 " sub-section ; it is made part of the general consolidated
 " revenue of the province. It therefore is precisely within
 " the words " taxation in order to the raising of a revenue