

so far as it deals with companies incorporated by or under Acts of the legislature of the late Province of Canada.

*Held*, that the powers of a company incorporated by a provincial legislature cannot be enlarged either as to locality or objects, by the Dominion Parliament nor by the legislature of another Province.

*Per Fitzpatrick, C.J. and Davies, J.*—The legislature of a province has no power to prohibit companies incorporated by the Parliament of Canada from carrying on business within the province without obtaining a license so to do from the provincial authorities and paying fees therefor unless such license is imposed in exercise of the taxing power of the province. And only in the same way can the legislature restrict a company incorporated for the purpose of trading throughout the Dominion in the exercise of its special trading powers or limit the exercise of such powers within the province. *Luff and Brodeur, J.J., contra.*

*Per Idington, J.*—A company incorporated by the Dominion Parliament in carrying out any of the enumerated powers contained in s. 91, and a company incorporated for the purpose of trading throughout the Dominion cannot be prohibited by a provincial legislature from carrying on business, or restricted in the exercise of its powers, within the province except by exercise of the exclusive jurisdiction to make laws in relation to "direct taxation within the Province." But a company incorporated under the general powers of Parliament must conform to all the laws of a Province in which it seeks to do business.

*Per Anglin, J.*—The provincial legislature may impose a license and exact fees from any Dominion company if the object be the raising of revenue, or obtaining of information, "for provincial, local or municipal purposes" but not if it is to require the company to obtain provincial sanction or authority for the exercise of its corporate powers. And the legislature cannot restrict a company incorporated for the purpose of trading throughout the Dominion in the exercise of its special powers nor limit the exercise of such powers within the province, nor subject such company to legislation limiting the nature or kind of business which corporations not incorporated by it may carry on or the powers which they may exercise within the province.

*Newcombe, K.C., and Atwater, K.C., for Attorney-General of Canada.*

*Nesbitt, K.C., Lafleur, K.C., Aimé Geoffrion, K.C., and Christopher C. Robinson, for Ontario, Quebec, Nova Scotia, New Brunswick, Prince Edward Island and Manitoba.*

*S. B. Woods, K.C., for Alberta and Saskatchewan.*

*Chrysler, K.C., for Manufacturers' Association of Canada.*