TENNANT v. UNION BANK OF CANADA.

[1894] A. C. 31.

Held, that, inasmuch as warehouse receipts taken by a bank in the course of the business of banking are matters coming within the class of subjects described in section 91 of the British North America Act as 'banking, incorporation of banks, and the issue of paper money,' and thereby assigned to the exclusive legislative authority of the parliament of Canada, the provisions of the Dominion Banking Acts relating to such warehouse receipts are intra vires, though modifying civil rights in the province, and conflicting with statutory regulations in Ontario, under provincial Acts, with respect to the form and legal effect in that province of warehouse receipts and other negotiable documents passing the property in goods without delivery.

The Privy Council say (p. 45):—"Section 91 expressly declares that 'notwithstanding anything in this Act,' the exclusive legislative authority of the parliament of Canada shall extend to all matters coming within the enumerated classes, which plainly indicates that the legislation of that parliament, so long as it strictly relates to these matters, is to be of paramount authority. To refuse effect to the declaration would render nugatory some of the legislative powers specially assigned to the Canadian parliament. For example, among the enumerated classes of subjects in sec. 91 are 'patents of invention and discovery,' and 'copyrights.' It would be practically impossible for the Dominion parliament to legislate upon either of