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Provincial laws anecting the acquiring and holding of lands by corporations, and, therefore, Provincial laws relating to the holding of lands by corporations must be complied with by.companies incorporated by the Dominion. The Dominion and the Provinces it is held are able to confer the capacity on corporations to acquire land, but only in accordance with the law of the Province in which the land may be situate. They in fact merely give to the corporation the capacity which a natural person enjoys, viz.: a capacity to acquire property and exercise certain rights and powers, but only subject to, and in accordance with, the laws of the locality in which such rights and powers are exercised.

In the result it would seem that neither the Dominion nor a Province can by incorporating a company thereby override the law of any other jurisdiction affecting corporations, nor can one jurisdiction make laws so as to interfere with or nullify the rightful exercise of legislative power of any other jurisdiction.

It may be observed that as regards Dominion corporations there is no area in which it is possible for them to act except in the Provinces and Territories of the Dominion, or some one or more of them, because the Dominion is merely the aggregation of the Provinces and Territories and it has no specific territorial area of its own exclusive of such Provinces and Territories.

It was at one time doubted whether the artificial personality created by incorporation could, or should, be recognized as having any legal existence outside the jurisdiction which brought it into being, but it is now pretty generally recognized that a corporate body, wherever incorporated, will be recognized and admitted to sue and be sued in the Courts of all other jurisdictions. Thus a company incorporated in Ontario will be recognized and admitted to sue and be sued as such in other Provinces, and vice versa. But when it is said that companies by whatever jurisdiction they are incorporated are subject to the laws of the particular Province in which they carry on business, the question arises, as it has done in the case of *Currie* v. Harris Lithographic Co., whether the Dominion on the one hand, or the Provinces

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