

firms doing business in this province in his or its own name or through an agent, namely, 1st. Every incorporated company carrying on any undertaking, trade or business therein. There is some little difference between the english and french versions of the act, but not anything material. I am following the english version, and there is and can be no doubt that paragraph 1 states distinctly: "Every incorporated company carrying on any undertaking, trade or business". The company in question is incorporated, it carries on an undertaking and business. It would be a strange company and a novel one which did not carry on some undertaking, trade or business, and methinks it is only by a stretch of imagination not at all justified by the reading and interpretation of the clauses of the acte above mentioned that one comes to the conclusion that the clause in question refers only to commercial corporation. Art. 1346 tells us distinctly what exceptions there are, or in other words tells us what incorporated company means for the purposes of this acte, and a careful examination of the article in question must lead one to the decision that the said article makes no difference between civil and commercial corporations but that all corporations excepting those exempted by art. 1346 are subject to the taxation and the statement demanded in this cause. Again, we have art. 1347: "The Annual Taxes" reading as follows: "The annual taxes imposed upon and payable by the commercial corporations, companies, partnerships, associations, firms, persons and agents mentioned and specified in art. 1345 shall be as follows". This read with art 1345, declaration and interpretation clause and the first paragraph of said article read together leave absolutely no doubt that all companies and corporations excepting the