

the Act applied to such timber. In other words, was it intended that the Act should be retrospective, it not being so in terms.

*Held*, that the principle of *nova constitutio futuris formam imponere debet non proteritis*, applied notwithstanding some judicial obiters to the contrary; that it was not a mere canon of construction adopted by the Courts, but a rule of Parliament itself, and indeed of all civilized law making authorities resting on natural justice and therefore a rule, which the Court cannot hold to have been broken unless it is done so in terms, or unless it is plain beyond all possibility of doubt from the nature of the enactment that it was meant to be broken.

A. W. Taylor, for plaintiff. W. A. Shaw, for defendant.

Lampman, Co., J.]

[June 1.

CITY OF VICTORIA v. BELYEA.

*Municipal law—Tax-imposing powers of council—"Profession"—Whether including barrister—"Practising" what acts will constitute—Penalty.*

The profession of a barrister is included in the term "profession" in s. 171, cl. 26 of the Municipal Clauses Act, as amended in 1902, c. 52; and s. 173 as amended in 1903, c. 42.

One appearance in the town where the barrister has his office, in Court as counsel for a client, is sufficient to constitute an offence under the statute, although, following *Apothecaries Co. v. Jones* (1893) 1 Q.B. 89, acting in several instances would constitute only one offence in respect of which only one penalty could be imposed.

It is not necessary that the tax imposing by-law should fix a penalty. Section 175 of the statute does that, and provides the manner in which it may be recovered.

Eberts, K.C., (Mason with him), for the city. Belyea, K.C., respondent, in person.