Province of British Columbia.

COURT OF APPEAL.

Full Court.] REX *v.* SUNG CHONG. [July 10.

Municipal law — By-law regulating hawkers — Construction — Validity—Regulation and prohibition — Vancouver Incorporation Act, 1900, *c.* 54, *s.* 125, *s.-s.* 110.

Where a municipal by-law was passed prohibiting hawkers and peddlers of vegetables and similar products from pursuing their calling throughout the municipality on market days,

Held, that a statutory power to pass by-laws regulating a trade does not authorize the prohibition of such trade or the making it unlawful to carry on a lawful trade in a lawful manner.

Farris, for defendant, appellant. *J. K. Kennedy,* for plaintiff, respondent.

Full Court.] [July 10.

IN RE BANK OF MONTREAL ASSESSMENT.

Assessment—Bank, income of—Deductions for losses—Date of ascertainment of such losses—"Transaction," meaning of.

Form 1 of the schedule of forms to the Assessment Act, as enacted by c. 50 of the Statutes of 1905, provides among the deductions permitted in making returns of incomes earned by banks: Losses written off during the year, such losses being written off within six months of the time they were ascertained and not covering transactions antedating that date more than 18 months.

Held, on appeal, reversing the decision of the Court of Revision, that, the enactment being doubtful as to whether the inception or completion of the transaction was meant, the doubt must be resolved in favour of the taxpayer.

Senkler, K.C., for the bank, appellant. *Maclean,* K.C. (D.A.G.) for the assessment.