

1935 * Oct. 11. * Nov. 7.	<hr style="width: 20%; margin: 0 auto;"/> HIS MAJESTY THE KING (PLAIN- TIFF) }	APPELLANT;
	AND	
	MONTREAL STOCK EXCHANGE (DEFENDANT) }	RESPONDENT.
	<hr style="width: 20%; margin: 0 auto;"/> HIS MAJESTY THE KING (PLAIN- TIFF) }	APPELLANT;
	AND	
	EXCHANGE PRINTING COMPANY (DEFENDANT) }	RESPONDENT.

ON APPEAL FROM THE EXCHEQUER COURT OF CANADA.

Taxation—War Revenue Act—Stock exchange sheets—Exemption—Whether “newspapers”—Special War Revenue Act, R.S.C., 1927, c. 179, ss. 85, 86, 89.

The daily stock exchange sheets, issued in respect of transactions on the Montreal Stock Exchange and the Montreal Curb Exchange, and the weekly comparative reviews of transactions on the two exchanges fall within the meaning of the word “newspapers” as used in schedule III of the *Special War Revenue Act* and therefore exempt from taxation under the provisions of that Act.

* PRESENT:—Rinfret, Lamont, Cannon, Crocket and Kerwin JJ.

APPEALS from two judgments of the Exchequer Court of Canada (1) dismissing two informations of the Attorney-General for Canada claiming from the Montreal Stock Exchange the sum of \$3,431.16 and from the Exchange Printing Company the sum of \$2,295.76 being sales tax under the *Special War Revenue Act* in respect of certain printed matter produced and sold by the two respondents.

The material facts of the case and the questions at issue are stated in the above head-note and in the judgment now reported.

F. P. Varcoe K.C. for the appellant.

L. A. Forsyth K.C. for the respondents.

The judgment of the Court was delivered by

KERWIN J.—The neat point for determination in these appeals is whether the sheets published by the respondents fall within the meaning of the word “newspapers” as used in Schedule III of the *Special War Revenue Act*. While the appellant seeks judgment for certain amounts for sales tax in various years, the provisions of the Act applicable may be taken to be sections 85, 86 and 89 of R.S.C., 1927, c. 179.

Section 85 (f) provides that in part XIII of the Act “producer or manufacturer” shall include “any printer, publisher, lithographer or engraver.” By section 86, a consumption or sales tax is imposed on the sale price of all goods (a) produced or manufactured in Canada payable by the producer or manufacturer. Subsection 1 of section 89 is as follows:—

The tax imposed by this Part shall not apply to the sale or importation of the articles mentioned in Schedule III of this Act.

Schedule III referred to, includes

newspapers and quarterly-monthly, by-monthly and semi-monthly magazines and weekly literary papers unbound.

For some years the Montreal Stock Exchange and later the Exchange Printing Company printed, about noon of each day that the Exchange was in session, a sheet showing the transactions on the Exchange during the morning, and in the afternoon a similar record of the transactions for the remainder of the day. In like manner were pub-

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lished the transactions on the Montreal Curb market. Each week was printed a "comparative review of transactions" on the Exchange and a "comparative review of transactions" on the Curb.

These sheets from time to time contained notices of dividends, annual meetings and the loss of certificates, in connection with companies whose stock was listed on the Exchange. The weekly publications besides summaries of the week's business, contained a tabulation comparing the business of that particular week with the business of the corresponding week in the previous year.

The members of the Exchange formed the greater bulk of the users of these sheets for which they paid on a sliding scale but copies were also exchanged with similar institutions in Canada and the United States. Some were sold to outsiders and the result of the evidence of the acting secretary-treasurer of the Exchange is that any member of the public might become a subscriber.

The term "newspapers" is not defined in the Act and while we were referred to various definitions in other Dominion and provincial statutes, the statement of the present Chief Justice, in delivering the judgment of the Court in *Milne-Bingham Printing Co. Limited v. The King* (1) is peculiarly appropriate.

The usage of that word in other statutes may be looked at, if the other statute happens to be in *pari materia*, but it is altogether a fallacy to suppose that because two statutes are in *pari materia*, a definition in one can be bodily transferred to the other. * * *

In the instant case, the word under discussion is not defined in any statute in *pari materia* and it remains only to give to it the ordinary meaning that it usually bears. Webster's New International Dictionary may be taken as giving a definition of "newspaper" which is expressed in corresponding terms in other well recognized dictionaries:—

a paper printed and distributed at stated intervals * * * to convey news * * * and other matters of public interest.

The sheets in question meet these requirements; the mere fact that any particular publication is meant to interest only a section of the public does not limit the meaning of the expression as a reference to religious or fraternal pub-

(1) [1930] S.C.R. 282, at 283.

lications will at once make clear. The sheets in question contain not merely a *record* of transactions on the Exchange or curb market but also *information* to those desiring it as to such transactions; and the other items from time to time included give "tidings, new information, fresh events reported," (*vide* Concise Oxford Dictionary defining "news").

Being of opinion that the publications are newspapers for the purposes of the *Special War Revenue Act*, the respondents have brought themselves within the language of an exempting proviso. *Dominion Press Limited v. Minister of Customs and Excise* (1).

The appeals will, therefore, be dismissed with costs.

Appeals dismissed with costs.

Solicitor for the appellant: *W. Stuart Edwards.*

Solicitors for the respondents: *Brown, Montgomery & McMichael.*

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