

ation. The case referred to in *Reniger v. Fogossa*, 1 Plow. 19, was where the defendant had thrown overboard a part of his cargo of green wood, during a severe tempest, to save his vessel and the remainder of his cargo. The other (*Regina v. Bamber*, L. R. 5 Q. B. 279) was for the failure to keep up a highway, which the encroachments of the sea had made impossible; and that of *Tate v. State*, 5 Blackf. 73, was also that of a supervisor of a public highway; and the others were cases of treason, to which reference has been made. In section 348 the author cites the rule laid down by Russell, and also of Lord Denman, and in 1 East, P. C., to which reference has already been made. In section 845 the same author (Bishop, 'Crim. Law.' 7th edit.) uses the following language: 'The cases in which a man is clearly justified in taking another's life to save his own are when the other has voluntarily placed himself in the wrong. And *probably*, as we have seen, it is never the right of one to deprive an innocent third person of life for the preservation of his own. There are, it *would seem*, circumstances in which one is bound even to die for another.' The italics are ours, emphasised to call attention to the fact that the author is careful to content himself more with reference to the authorities which declare these principles of law than an adoption of them as his own. The authorities seem to be conclusive that at common law no man could excuse himself, under the plea of necessity or compulsion, for taking the life of an innocent person.

THE QUEBEC BUSINESS TAX.

The following opinion, obtained some time ago from Messrs. Macmaster, Q. C., and Greenshields, Q. C., will be of interest on account of the cases to which reference is made; but we reproduce it without in any way concurring in the conclusion, the question of the power of the legislature to pass the Act, as it seems to us, having already been settled by the Privy Council in *Bank of Toronto & Lambe* :—

Our opinion is asked by a committee of the citizens of Montreal, acting on behalf of a large number of manufacturers and traders, as to the validity of "an act respecting certain licenses" (55 and 56 Victoria, cap. 10), obliging manufacturers and traders, on or before the first of October in each year, to take out a license for the transaction of their business, and to pay in each