

time limited by s. 158 of the Division Courts Act for filing the certified copy of the proceedings in the Division Court, and has no power, under sub-s. 2 of s. 158 (as added by 4 Edw. VII. c. 12, s. 2) or otherwise, to extend the time for setting down the appeal until it is seised of the appeal by the filing of the certified copy, the time for filing which may be extended by the judge in the Division Court.

R. U. McPherson, for defendant: *A. J. Thomson*, for plaintiff.

SURROGATE COURT—COUNTY OF VICTORIA.

IN RE ESTATE OF W. E. SMITH.

Succession Duty Act—Benevolent and Provident Society Act—Beneficiary—Certificate.

The estate of the deceased was less than \$10,000, unless there should be added to it the amount of a beneficiary certificate in the Canadian Home Circles, which, however, was payable at the death of the deceased to his nephew.

Held, that the amount of this certificate so payable formed no part of the estate of the deceased, which thus, being under \$10,000, was not liable to succession duty.

[Lindsay, June 11, 1907—McMILLAN CO. J.]

The estate of the deceased came before the judge of the Surrogate Court of the County of Victoria for the passing of accounts, etc., when it appeared that the total amount of the personal estate and effects of the deceased which came into the hands of the executor was in all \$8,727. It appeared also that the deceased at the time of his death held a beneficiary certificate in the Canadian Home Circles of \$3,000, which amount, if added to the above sum, would so increase the estate of the deceased as to make it liable to succession duty.

McDiarmid, for the executor. *Hopkins*, for the Treasury Department.

McMILLAN, Co. J.—Section 4 of the Succession Duty Act states that in determining "dutiable value" the value of the estate shall be taken as of the date of the death of the deceased, allowances to be made as therein mentioned.