

direct taxation limited to taxation within the province. It is obvious that the Quebec Legislature cannot, by definition or any other form of enactment, bring taxation beyond the province within its powers. But it would be difficult to argue that the Quebec Provincial amendment, which I have just quoted, is *ultra vires* of the Quebec Legislature. Lord Cranworth, in the Wallace case, said:—

“Parliament has, no doubt, the power of taxing the succession of foreigners to their personal property in this country, but I can hardly think we ought to presume such an intention unless it is clearly stated.”

And Sir Melbourne Tait, in the Manuel case, said:—

“The power of the Legislature to levy a tax upon movable property situate in this province, irrespective of where the testator is domiciled or where the succession devolves, cannot be doubted, and it would not have been difficult to find language to express its intention to exercise it.”

We have, therefore, very high authority to the effect that movable property is deemed to be situate where the testator or intestate had his domicile, and we have also high authority for holding that the Provincial Legislature has power to tax whatever property it finds within its territorial jurisdiction. The question naturally arises whether movable property, for the purpose of taxation, can be held to be situate in two different places at the same time. This brings us to the consideration of the case of *Woodruff vs. The Attorney-General of Ontario*, decided by their Lordships of the Privy Council in July last. The judgment of the Court of Appeals in Ontario is reported in 15 Ontario Law Reports, 1908, p. 416. The facts, arguments and views of the judges in the courts below are exposed in the decision of the Privy Council, as delivered by Lord Collins, and in order that the scope of this judgment may be fully understood, I shall not attempt to summarize it, but quote the report as given in the *London Times*:—

“Lord Collins, in delivering their Lordships’ judgment, said, the question on these appeals was as to the right of the Attorney-General of the Province of Ontario to demand payment of a tax called, in the Provincial Act (The Succession