

DIARY FOR NOVEMBER.

1. Thursday.....All Saints' Day.
2. Friday.....John O'Connor, J., Q.B., died, 1887.
4. Sunday.....24th Sunday after Trinity.
5. Monday.....Sir John Colborne, Lieut.-Gov., U.C., 1838. Gunpowder Plot.
7. Wednesday...T. Galt, C.J. of C.P.D., 1887.
9. Friday.....Prince of Wales born, 1841.
11. Sunday.....25th Sunday after Trinity.
12. Monday.....J. H. Hagarty, 4th C.J. of C.P., 1868; W. B. Richards, 10th C.J. of Q.B., 1868.
13. Tuesday.....Court of Appeal sits. Adam Wilson, 5th C.J. of C.P., 1878; J. H. Hagarty, 12th C.J. of Q.B., 1878.
14. Wednesday...W. G. Falconbridge, J., Q.B.D., 1887.
15. Thursday.....M. C. Cameron, J., Q.B., 1878.
18. Sunday.....26th Sunday after Trinity.
19. Monday.....Michaelmas Term begins. J. D. Armour, 14th C.J. of Q.B.D., 1887.
20. Tuesday.....Convocation meets.
21. Wednesday...J. Elmsley, 2nd C.J. of Q.B., 1796.
23. Friday.....Convocation meets.
24. Saturday....Battle of Fort Duquesne, 1758.
25. Sunday.....27th Sunday after Trinity. Marquis of Lorne, Gov.-Gen., 1878.
27. Tuesday.....Frontenac died at Quebec, 1698.
30. Friday.....Convocation meets. St. Andrew's. T. Moss, C.J. of Ap., 1877; W. P. R. Street, J., Q.B.D., and H. MacMahon, J., C.P.D., 1889.

Notes of Canadian Cases.

EXCHEQUER COURT OF CANADA.

BURBIDGE, J.]

[Oct. 29.]

TORONTO RAILWAY COMPANY v. THE QUEEN.

Customs' duties—Importation of steel rails for street railways—Tariff Act, 50-51 Vict., c. 39, items 88 and 173—Interpretation.

This was a claim for return of moneys paid for customs.

The case was tried at Toronto on 19th and 20th of April last.

Oct. 29. Judgment was delivered by BURBIDGE, J.

(1) The word "railway" as used in (free) item 173 of the Tariff Act, 50-51 Vict., c. 39, does not include street railways.

(2) In construing a revenue Act regard should be had to the general fiscal policy of the country at the time the Act was passed. When that is a matter of history reference must be had to the sources of such history, which are not only to be found in the Acts of Parliament, but in the proceedings of Parliament, and in the debates and discussions which take place there and elsewhere. This is a different matter from construing a particular clause or provision of the Act by reference to the intention of the mover or promoter of it expressed