of 'Chatterbox,' in England, having assigned the exclusive right to use and protect that name in this country, the assignee may maintain his action against any other person who undertakes to publish books under that name in the United States. *Jollie* v. *Jaques*, 1 Blatch. 618; *M'Lean* v. *Fleming*, 96 U.S. 245 cited.

The word 'undertakes' is evidently used in the Transatlantic sense of 'holds himself out.' If this decision be upheld, the position of English authors in the United States will be much improved, as they can assign the right to use the title of a book to an American publisher who will then have an exclusive right to publish a book under that title. It is true that the American publisher will not obtain a copyright, but he will obtain something very valuable—namely, the exclusive right to sell a literary production under its right title and the name of its author. There is nothing in the present decision to prevent the book called 'Chatterbox' being published word for word, but it must be published without the title, and, as seems inevitably to follow from the decision, without the author's name. People who would buy 'Chatterbox' with the author's name would probably not buy the same book, under the title say of 'Magpie,' without the author's name, and there would be something contraband about the latter book. The decisions in England on the names of books, such as *Dicks* v. *Yates*, 50 Law J. Rep. Chanc. 809, in so far as they may be adverse to *Estes* v. *Williams*, may well be distinguished from it. Those decisions refer to cases in which a new book is published under an old title, but this is a case in which the same book is published under the same title. Although there may be no copyright in the book, the fact that the book is a plagiarism cannot be disregarded in considering whether the assignee of a title which is put in the position of a trade-mark is substantially damaged by some one else using the title.—*Law Journal*, (London.)

JUDICIAL COMMITTEE OF THE PRIVY COUNCIL.

LONDON, Nov. 26, 1884.

Before THE LORD CHANCELLOR, LORD FITZGERALD, SIR MONTAGUE E. SMITH, SIR ROBERT P. COLLIER.

THE ATTORNEY-GENERAL FOR QUEBEC (Intervenant below) Appellant, and REED (Plaintiff below) Respondent.

B. N. A. Act, 1867—*Powers of Provincial Legislatures*—44 *Vict.* (*Q.*) *cap.* 9—*Direct and Indirect Taxation*—*Fee on filing Exhibit.*

1. *The best general rule in determining whether a tax is direct or indirect is to look to the time of payment: if at that time the ultimate incidence of the tax is uncertain, it is not direct taxation within the meaning of the 2nd Subsection of Sect.* 92, *B. N. A. Act. The ultimate incidence of the tax imposed by the Provincial Act* 44 *Vic.* (*Q.*) *c.* 9, *being uncertain at the time of payment, it falls under the denomination of indirect taxation.*
2. *The Act imposing the tax does not relate to the administration of justice in the Province within the meaning of Sub-sect.* 14 *of Sect.* 92, *B. N. A. Act.*
3. *The Act imposing the tax cannot be justified under Sect.* 65, *B. N. A. Act.*

The appeal was from an order of the Supreme Court of Canada of the 18th of June, 1883, reversing a judgment of the Court of Queen's Bench of the Province of Quebec, of the 24th November, 1882 (5 L.N. 397), and restoring a judgment of the Superior Court, Montreal (5 L.N. 101), of the 10th of March, 1882, which declared that a certain duty of ten cents imposed by an Act of the Legislature of the Province of Quebec (43 & 44 Vic., c. 9), on every exhibit produced in court in any action depending therein, was not warranted by law, the Act being *ultra vires* of the Legislature of that province.

The substantial question involved in the appeal was whether the duty of ten cents on exhibits produced in court in any action depending in any court of the Province of Quebec, and which duty was imposed by the Quebec Act, 43 & 44 Vic., c. 9, was within the power of that Legislature to impose under any of the following alternatives, viz.:—[1] Under the express power of that provincial legislature to make laws given by the British North America Act, 1867, as being "direct taxation" within the meaning of those words as therein employed; [2] Under sec. 92, ss. 14 of that Act as relating to "the administration of justice in the provinces, including the