should have noted favorites, which cannot but cause multiplication of fees, and suspicion of by-ways." Little can be added to these words of the Lord High Chancellor. They are as fresh now as when they were written nearly three centuries ago.

The text of the opinions of the judges of the Court of Appeal in the Provincial Tax Cases is about to appear in a few days in the *Montreal Law Reports*, Queen's Bench Series. The *considérants* of the judgment are very concise, and we append them here:—

"The Court, etc....

"Considering that the taxes complained of in this cause were and are imposed by a Statute of the Legislature of the Province of Quebec passed in the 45th year of Her Majesty's reign and being numbered chapter 22 of the Statutes of the said year;

"And considering that the said Legislature had power to impose the said duties, inasmuch as the said taxes are direct taxes within the Province and were imposed in order to raise a revenue for provincial purposes;

"And considering furthermore that, even assuming the said taxes should be considered as not falling within the denomination of direct taxes, the said Legislature had power to impose the same, inasmuch as the said taxes were matters of a merely local or private nature in the Province;

"And considering, therefore," etc.

SUPREME COURT OF CANADA.

OTTAWA, Jan. 12, 1885.

Before RITCHIE, C.J., STRONG, FOURNIER, HENRY and GWYNNE, JJ.

STEVENS (Plaintiff), Appellant, and FISK (Defendant), Respondent.

Foreign Divorce — Jurisdiction — Status of Foreigner — Domicile of Wife in Divorce Cases — Authorisation.

The parties were married in New York in 1871 *without ante-nuptial contract, both being at the time domiciled in that city. By the laws of the State of New York no community of property was created by such marriage, the wife retaining her private fortune free from marital control, like a femme sole. Shortly after the marriage the Appellant entrusted Respondent with the whole of her private fortune consisting of personalty to the amount of over* $200,000, *and Respondent administered this until* 1876. *The consorts lived in New York until* 1872, *when they removed to Montreal, where the Respondent has ever since resided and carried on business, but Appellant left him shortly after to take up her residence alternately in Paris and New York. In* 1880, *when Respondent was still in Montreal, the Appellant, then in New York, instituted proceedings against him for divorce before the Supreme Court of New York on the ground of his adultery. The action was served on Respondent personally at Montreal and he appeared in the suit but did not contest, and Appellant obtained a decree of divorce absolute in her favour in December* 1880. *In* 1881 *Appellant taking the quality of a divorced woman, and without obtaining judicial authorisation, instituted an action against the Respondent in the Superior Court in Montreal for an account of his administration of her property. The Respondent pleaded that the alleged divorce was null and void for want of jurisdiction of the Supreme Court of New York, that the Appellant was in consequence still his wife, and that she should have obtained the authorisation of the Court to institute the present action.*

Held:—*(reversing the decision of the Court of Queen's Bench and restoring the judgment of the Superior Court—Strong, J., diss.)*

1. *That the Supreme Court of New York had jurisdiction to pronounce the divorce, and that the divorce was entitled to recognition in the Courts of the Province of Quebec.*
2. *That the Supreme Court of New York having under the statute law of New York jurisdiction over the subject matter in the suit for divorce, the appearance of the Defendant (now Respondent) in the suit absolutely and without protesting against the jurisdiction, estopped him from invoking the want of jurisdiction of said Court in the present action.*
3. *That the Plaintiff (now Appellant) had at the date of the institution of the action for divorce a sufficient residence in New York to entitle her to sue there. (The American doctrine of allowing wife to establish a separate forensic domicile in divorce cases quoted and approved.)*
4. *(Per Fournier and Gwynne, JJ.) That even if the divorce in question were not entitled to recognition in the Courts of Quebec, the action to account could still be maintained under article* 14 *C. C. P.*

GWYNNE, J.—The plaintiff and defendant being natural born citizens of the United States of America,—the plaintiff being a