

as Quebec also imposes a tax on gross premiums, these companies are inevitably exposed to double taxation on the same business. Again, take an example from Quebec. The Succession Duties Acts, 1914, tax property actually situated within the province even where the transmission takes place outside of the province, and also tax the transmission in the province of property situated outside. Similar provisions in the Ontario Act bring about the inequitable result that the same property is twice taxed for succession duty.

The law of Wills offers great opportunities for improvement. It should be easy to standardize all matters relating to their formal validity, so as not to defeat the clearly expressed intentions of testators. For instance, why should a holograph will, validly made according to the laws of Quebec, be inoperative as to real estate situated in the other provinces (*Ross v. Ross*, 25 S.C.R. 307.)? Why should the rules governing the revocation of wills be different in different provinces, so that a person making his will when domiciled in one jurisdiction unwittingly revokes his will by becoming domiciled in another jurisdiction and marrying therein, although no such revocation would have taken place according to the law of the original domicile (*Seifert v. Seifert*, 7 Ont. Weekly Notes 440)? Again, there is urgent need for the adoption of uniform rules for the distribution of estates when the property, both moveable and immoveable, is situated in different jurisdictions. In no province is the machinery adequate for such purposes; on the contrary, there seems to be an almost total absence of such ancillary provisions as an enlightened spirit of comity between provinces would suggest, in order to facilitate the prompt and inexpensive distribution of the estates of decedents.

Equally objectionable is the diversity in the rules governing the authority and effect in one of the provinces of judgments rendered in another. In order to facilitate the adoption of uniform rules on this subject it may be advisable in the first place to render uniform the rules of procedure relating to the assumption of jurisdiction by the courts of the different provinces,