

Act 1870, (see R.S.O. 156, s. 4) was excluded by the terms of the will in question. The testator bequeathed his residuary estate to trustees on trust for sale, and to hold the net proceeds on trust to pay the income to his wife during her life. He gave the trustees power to postpone the sale and directed that until sale the whole income was to be applied as from his death as income. Dividends on stocks and shares were received after his death, but which were declared in respect of periods wholly or partially anterior to his death and the question was whether these dividends were apportionable under the Apportionment Act. The wife claimed that they were not, by reason of the clause directing the whole of the income as from his death to be applied as income. Astbury, J., however, held that the Act applied and that there was nothing in the will to exclude its operation. *In re Lysaght* (1898) 1 Ch. 115; and *In re Meredith* (1898) W.N. 48, he held not to be applicable.

SALE OF GOODS—CONTRACT REQUIRED TO BE EVIDENCED BY WRITING—IMPLIED RESCISSION BY SUBSEQUENT PAROL AGREEMENT.

*Morris v. Baron* (1918) A.C. 1. The problem the House of Lords had to solve in this case was whether or not a contract for the sale of goods of more than £10 in value which was evidenced in writing as required by the *Sale of Goods Act*, s. 4 (see R.S.O. c. 102, s. 12), could be validly rescinded by a subsequent parol agreement between the parties. Their Lordships (Lord Finlay, L.C., Lords Haldane, Dunedin, Atkinson and Parmoor) answer this question in the affirmative, overruling the decision of the Court of Appeal (Eady and Bankes, L.JJ., and Lawrence, J.) who had overruled Bailhache, J. The question is very elaborately discussed in all its bearings. From the observations of Lord Finlay, L.C., and others of their Lordships, however, it is doubtful whether this decision would be law in Ontario owing to the difference in the wording of the English *Sale of Goods Act*, s. 41, and the 17th section of the Statute of Frauds (R.S.O. c. 102, s. 12) which would govern the case in Ontario. The 17th section declares that no contract not in accordance with that section "shall be allowed to be good"—whereas the *Sale of Goods Act* s. 4, is like s. 4 of the Statute of Frauds, and merely says that no action can be brought on a contract not complying with its terms, consequently it held that a parol contract though not enforceable under the *Sale of Goods Act*, s. 4, is not a nullity and may validly rescind a prior written contract, though it could not vary it. On the other hand, some of their Lordships express the opinion that there