

but the Court of Appeal (Lord Sterndale, M.R., and Warrington and Scrutton, L.JJ.) were unanimously of the opinion that it did. The Court of Appeal were also of the opinion that the notice calling the meeting was not sufficiently explicit, being merely "to report on, and discuss the matter concerning (the plaintiff) and Mrs. Laurence."

LANDLORD AND TENANT—IMPLIED CONDITION THAT HOUSE IS
REASONABLY FIT FOR HUMAN HABITATION—HOUSE OVERRUN
WITH RATS.

Stanton v. Southwick (1920) 2 K.B. 642. This was an action by a tenant against his landlord for breach of an implied statutory condition that the demised premises were reasonably fit for human habitation. Upon the evidence it appeared that the rats were sewer rats and came from an old drain which ran under the premises. The County Court Judge who tried the case gave judgment for the plaintiff, but the Divisional Court (Salter and Roche, JJ.) reversed his decision on the ground that the rats came from outside and it was not shewn that they were breeding on the premises.

INCOME TAX—SHAREHOLDER IN COMPANY—BONUS SHARES.

Commissioners of Inland Revenue v. Blott (1920) 2 K.B. 657. In this case the Court of Appeal (Lord Sterndale, M.R., and Warrington and Scrutton, L.JJ.), affirming Rowlatt, J., held that where fully paid bonus shares are allotted to a shareholder, such shares are not income, but an accession to capital, and therefore not subject to income tax.

TRADE OR BUSINESS—COMMISSION AGENT.

Robbins v. Commissioners of Inland Revenue (1920) 2 K.B. 677. The plaintiff was under contract to a foreign company to employ his whole time in selling their goods, in England, on commission. It was held by Rowlatt, J., and the Court of Appeal (Lord Sterndale, M.R., and Warrington and Scrutton, L.JJ.) that the plaintiff's occupation was not a "trade or business" owned or carried on by him within the meaning of the Finance Act. Their Lordships held he was a whole time servant of the foreign company and was not carrying on a business of his own at all, and that he was therefore not liable to pay the excess profits tax.