

REVIEW OF CURRENT ENGLISH CASES.

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REVENUE—SALE OF INVENTION—PAYMENT OF LUMP SUM AND
PERCENTAGE ON SALES—"ROYALTIES"—INCOME—CAPITAL
—INCOME TAX.

Jones v. Commissioners of Inland Revenue (1920) 1 K.B. 711. The question at issue in his case was whether or not royalties payable as part of the consideration for the sale of an invention were to be deemed capital or income for the purposes of taxation. Rowlatt, J., decided that, being payments of an uncertain amount, they were to be regarded as income and not as capital and he rejected the argument that they were in effect instalments of purchase money.

CARRIAGE—LICENCE—TRICYCLE WITH MOTOR WHEEL ATTACHED
—CARRIAGE WITH FOUR WHEELS PROPELLED BY MECHANICAL
POWER.

Hollands v. Williamson (1920) 1 K.B. 716. By statute a duty of excise is payable for every carriage as therein defined,—and the Act defined "carriage" as meaning and including "any carriage (except a hackney carriage) . . . drawn or propelled upon a road . . . by steam or electricity or any other mechanical power. "The defendant owned and used a tricycle to which he attached a fourth wheel propelled by a petrol combustion engine of one horse power. He could and did propel the tricycle by hand, or by means of the fourth wheel or both means combined. On a case stated by justices, a Divisional Court (Lord Reading, C.J., and Sankey and Avory, JJ.) held that the vehicle was a carriage within the meaning of the Act and subject to duty.

FORCIBLE ENTRY—ASSAULT—TRESPASS—RIGHT OF DEFENDANT
TO ENTER—CIVIL REMEDY—5 RIC. II. STAT. 1, c. 7.

Hemmings v. Stoke Pogis Golf Club (1920) 1 K.B. 720. In this case the male plaintiff was formerly the defendants' servant, and lived in a house on their premises for the proper performance of his duties, and the female plaintiff was his wife and lived with him. In May, 1918, the male plaintiff left the defendants' service but refused to give up the dwelling-house, thereupon the defendants caused him and his wife to be forcibly ejected, using no unnecessary violence, the female plaintiff being carried out in a chair from