

fraudulent conveyances in R.S.O. c. 115, and another Act in vol. 8, c. 334, and still another Act under the head of "Mercantile Law," relating to assignments and preferences by insolvents.

Compensation for injuries to workmen and the Fatal Accidents Act seem to be related subjects, but we have to look for the latter Act under a group of statutes relating to "Husband and Wife." These are defects which will, we trust, be removed by the learned commissioners who have charge of the revision. Some such changes as we have outlined will greatly facilitate the study of the statute law and be a great boon to those of the profession engaged in active practice.

SUCCESSION DUTIES IN ONTARIO.

This mode of raising money for public purposes has some strong points in its favour; but in many cases has been found to be very oppressive and often unfair, both as to the tax itself and also to the manner of working it out.

As to the latter point there have of late been many mutterings among lawyers, trust companies, and clients at the uncompromising attitude adopted by the Ontario Government in regard to the collection of these dues in reference to a certain class of cases.

Upon the principle of *mobilia sequuntur personam* the government claim duty upon personalty situate in the United States. Decided cases go to shew that this claim is *ultra vires*. Whether this be so or not it is often at best a bare right, for in many foreign countries and in most states of the Union the law provides that an alien cannot obtain probate of a will. It is therefore necessary to have probate taken out by some person domiciled in the country or state in which the securities belonging to the Canadian testator are situate. This executor can distribute directly to the beneficiaries under the will and the government here cannot in practice touch him or follow the money. The government gets over this difficulty by holding a pistol to the head of the Canadian executor, for if the government insista