

“cisely similar; and the rule of law, indeed, is quite general
 “that in such cases the domicile governs the personal property,
 “not the real; but the personal property is in contemplation
 “of the law, whatever may be the fact, supposed to be within
 “the domicile of the testator or intestate.”

Lord Campbell expressed the same view as follows:—

“If a testator has died out of Great Britain with a domicile abroad, although he may have personal property that is
 “in Great Britain at the time of his death, in contemplation
 “of law that property is supposed to be situate where he was
 “domiciled and, therefore, does not come within the Act; this
 “seems to be the most reasonable construction to be put upon
 “the Act of Parliament; it is the most convenient, and any
 “other construction would lead to very great difficulties.”

The second of the cases was *Wallace vs. The Attorney-General*, decided in 1865 (L.R.I., ch. 1), where Lord Cranworth, L.C., gave the judgment from which Sir Melbourne Tait quoted at some length. The Lord Chancellor took the case just above referred to, of Thomson and the Advocate-General, as “finally settling the law upon the subject.” This was the case which arose concerning the estate of Lord Henry Seymour, who died, domiciled in France, leaving movable property in England.

The last of the three cases which Lord Macnaghten refers to is that of *Harding and the Commissioners*, decided in 1898 (1898 A.C., p. 769). Silas Harding died, domiciled in Victoria, leaving movable property in Queensland. The case went to the Privy Council, where Lord Hobhouse, having quoted the Queensland Act, said:—

“The literal force of these expressions include the estate
 “of Silas Harding. But then it includes a great deal more
 “which nobody can suppose that the Legislature intended to
 “tax. It includes all persons and all property all over the
 “world, and if not confined within reasonable limits would
 “enable the Queensland authorities to levy a tax in respect of
 “foreign property on foreigners within their power. Abnormal
 “consequences such as these have been avoided by judicial decisions in England. The matter appears to be well