Darling, and Phillimore, JJ.) held that the prisoner had not been "discharged" within the meaning of the treaty; nor had exemption from punishment been acquired by lapse of time according to the laws of England. His extradition was therefore ordered.

REVENUE — SUCCESSION DUTY — PROPERTY SITUATE ABROAD — TRUST FOR CONVERSION—LIABILITY TO DUTY.

In *Attorney-General* v. *Johnson* (1907) 2 K.B. 885 an information was filed by the Attorney-General for the recovery of succession duty in the following circumstances. A testator domiciled in England by his will left the residue of his real and personal estate which included a tea plantation in India, to trustees upon trust to sell and pay certain annuities and subject thereto and until the death of the last surviving annuitant to pay the surplus income to certain persons in equal shares and to the survivor or survivors of them. There was no gift over, either of the income or corpus. The trustees were authorized to postpone conversion and in the meantime to work the tea estate as long as they thought fit, and it was provided that in the meantime the income of that estate should be applied in the same manner as if it were income arising from the proceeds of conversion. The will was proved in England and the trustees resided there; no sale had been effected when two of the persons entitled to share in the income died. The duty was claimed in respect of the amount by which the shares of the surviving cestuis que trustent had been increased by such death. The principal point in controversy was whether, until conversion, the proceeds of the Indian estate were liable to duty. It being contended that as that estate was situate out of England no succession duty was payable in respect of the income thereof; but Bray, J., while conceding that but for the intervention of the trustees and the special directions and powers given to them the income of the Indian estate would not have been dutiable, yet held that the trust for sale given to English trustees had the effect of making the property liable as personal estate would be in their hands, and their postponement of conversion did not alter the case and therefore that the duty was payable as claimed.