

INCOME TAX—ASSESSMENT—SHAREHOLDER IN COMPANY—ALLOT-
MENT OF PAID-UP SHARES IN SATISFACTION OF BONUS—INCOME
OR CAPITAL.

Commissioners of Inland Revenue v. Blott (1920), 1 K.B. 114. In this case a question arose under the Finance Act which imposes an income tax, and for the purposes of the tax states that the total income "from all sources for the previous year" is to be the basis, —whether certain shares allotted to the respondent were to be regarded for the purpose of the Act as income. The respondent was a shareholder in a limited company which had declared a bonus out of its undivided profits and in payment of the bonus had allotted to the respondent and other shareholders certain fully paid shares in the company. Rowlatt, J., held that the shares so allotted to the respondent could not be treated as income but were an addition to his capital.

PRACTICE—DISCOVERY—ACTION FOR LIBEL AGAINST NEWSPAPER
—DEFENCE OF FAIR COMMENT—NAMES OF INFORMANTS—
SPECIAL CIRCUMSTANCES.

Lyle-Samuel v. Odhams (1920) 1 K.B. 135. This was an action for libel against a newspaper in reference to his candidature as a member of Parliament. The defence was fair comment. On an examination for discovery the plaintiff claimed to examine as to the information on which the libel was based and the names of the informants. The libel complained of was a personal attack on the plaintiff's private character. Roche, J., refused to allow the interrogatory as to the name of the defendants' informants and the Court of Appeal (Bankes and Scrutton, L.JJ.) affirmed the order, and held that the fact that the libel was an attack on the private character was not a "special circumstance" so as to take the case out of the general rule laid down in *Plymouth M.C.I. Society v. Traders P. Ass.* (1906) 1 K.B. 403.

MANDAMUS—RETURN TO WRIT—REPLY—BREACH OF STATUTORY
DUTY—CONTINUING DAMAGE.

The King v. Marshland Smeeth Commissioners (1920) 1 K.B. 155. By an Act of Parliament the defendants were empowered to drain a certain district and levy the necessary rates to pay the expenses of so doing. The prosecutor, a landowner in the district, complained that the defendants had omitted to drain the district and on the application of the Attorney-General a mandamus was granted. In their return to the writ the defendants alleged that they had carried out the order of the Court to the best of their