

WILL—GIFT OF SPECIFIC PROPERTY "FREE OF LEGACY DUTY"—
FRENCH MUTATION DUTY—DUTY WHETHER PAYABLE BY EXE-
CUTORS OR LEGATEES.

In re Scott, Scott v. Scott (1915) 1 Ch. 592. In this case the Court of Appeal (Lord Cozens-Hardy, M.R., and Phillimore, L.J., and Joyce, J.), have affirmed the judgment of Warrington, J. (1914), 1 Ch. 847 (noted ante vol. 50, p. 435), to the effect that upon a gift of property in France "free from legacy duty" the legatee and not the testator's estate must discharge the French mutation tax to which the property is liable.

LIEN—MOTOR CAR—AGREEMENT TO KEEP MOTOR IN REPAIR AND
SUPPLY CHAUFFEUR—RECEIVER.

Hatton v. Car Maintenance Co. (1915) 1 Ch. 621. This was an action to recover a motor car, and for the appointment of an interim receiver. The plaintiff was the owner of the car and had made an agreement with the defendants whereby they were to supply a chauffeur and keep the car in repair and provide all necessary materials therefor, the plaintiff to be at liberty to use the car whenever she wished, and to pay an agreed price for the services of the defendants and materials supplied by them. When in London the car was kept at the defendants' garage. An amount having become due to the defendants under the agreement, the defendants took possession of the car and claimed a lien on it for the amount due. On the motion for a receiver Sargant, J., held that as what the defendants did to the car did not improve it but only maintain it in its former condition they had no lien on it, and that even if the company had a lien it would be lost by the arrangement which allowed the plaintiff to take it away as she pleased; and on the trial of the action he remained of the same opinion, and gave judgment for the plaintiff with a direction to set off damages and costs of the plaintiff against the amount due under the agreement.

CRIMINAL LAW—HIGH TREASON—AIDING KING'S ENEMIES—AS-
SISTING GERMAN SUBJECTS TO RETURN TO GERMANY AFTER
WAR DECLARED—DIRECTION TO JURY.

The King v. Ahlers (1915) 1 K.B. 616, in view of some recent prosecutions which have taken place in Ontario, will be found of interest. The defendant, up to the time war was declared, had been German Consul at Sunderland. The evidence