

“effect of these words has been formulated in the well-known
 “*maxim mobilia sequuntur personam*. So the portion of per-
 “sonal estate of a deceased person that falls within the
 “term ‘*mobilia*’ is governed by the law of the country in which
 “he was domiciled, not by the law of the country where the
 “property may have been at the time of his death. Personal
 “property has no locality; it follows the owner wherever he
 “may be domiciled.”

This opinion of the learned Chief Justice of Victoria is in full harmony with the views of Lord Lyndhurst, Lord Brougham, Lord Campbell, and even of Lord Hobhouse in the Harding case. The judgment of the Supreme Court of Victoria was reversed, Lord Hobhouse delivering the decision of the Privy Council. It was reversed, not because their Lordships of the Privy Council differed from the general principles laid down by the learned Chief Justice of the Supreme Court of Victoria, but because of the view which they entertained of the literal effect of the taxing act they were construing. Lord Hobhouse said:—

“It appears to their Lordships that the court below has
 “first searched for a rule of law and has then bent the Statute
 “in accordance with it; whereas until the true scope and inten-
 “tion of the statute has been discovered it cannot be seen what
 “rules of law are applicable to it.” After a “verbal criticism
 of the Statute,” Lord Hobhouse concludes:—“What their Lord-
 “ships find is that the Victorian Legislature have imposed a
 “tax payable by an executor, as a condition precedent to the
 “issue and efficacy of the probate necessary for his action, out
 “of the estate while it is in bulk, and before distribution or
 “administration has commenced. All these things, the person
 “to pay, the occasion of payment, the fund for payment and
 “the time of payment, point to the Victorian assets as the
 “sole subject of the tax. The reason which led English courts
 “to confine probate duty to the property directly affected by
 “the probate, notwithstanding the sweeping general words of
 “the Statutes which imposed it, apply in full force to this
 “case..... Their Lordships think that in imposing a duty
 “of this nature, the Victorian Legislature also was contem-