

three cases which Lord Macnaghten refers to as expressing well established principles.

The first of these was *Thomson vs. Advocate-General*, decided by the House of Lords in 1845 (12 Clarke & Finnelly, p. 1). John Grant, a British subject, died, domiciled in Demerara, where the law of Holland was in force, leaving movable property in Scotland. Suit was brought by the Advocate-General to recover succession duty upon this movable property in Scotland, and the Court of Exchequer gave judgment in favour of the Crown. The case was carried to the House of Lords, where Lord Lyndhurst, L.C., in discussing the supposed distinction between the case of the Attorney-General & Forbes and *Arnold vs. Arnold*, said:—

“I apprehend that that is an entire mistake, that personal property in England follows the law of the domicile, and that it is precisely the same as if the personal property had been in India at the time of the testator's death. That is a rule of law that has always been considered as applicable to this subject. . . . Now, My Lords, if you apply that principle, which has never been quarrelled with, which is a known principle of our law, to the present case, it decides the whole point in controversy. The property, personal property, being in this country at the time of the death, you must take the principle laid down in the case of *In Re Ewin* (1 Cr. & Jerv., 151), and it must be considered as property within the domicile of the testator, which domicile was Demerara.”

The Lord Chancellor was followed by Lord Brougham, who expressed his views as follows:—

“Here it is a case of money or property brought over here and administered here, the domicile of the testator or intestate being abroad out of the jurisdiction. There, in the matter of *Ewin*, it was the converse, administration being by a person domiciled here and a testator or intestate domiciled here, and the funds locally situated abroad; it is perfectly clear that no difference can be made in consequence of that because the principle *mobilia sequuntur personam* as regards their distribution and their coming or not within the scope of this Revenue Act, must be taken to apply to two cases pre-