

tors of the will of the plaintiff's father, who died on the 27th June, 1916, to recover a sum of \$2,000 bequeathed to the plaintiff by his mother, who died on the 1st July, 1913. The bequest was of "the sum of \$2,000, being the amount of legacy received by me in the year 1896 from the estate of the late George Willson, which \$2,000 was chequed out by me to my . . . husband by way of loan to him . . . The said bequest to my son of \$2,000, however, shall not be collected from my said husband during his lifetime, but shall be paid out of the estate immediately after his death, without interest." The action was tried without a jury at Barrie. LATCHFORD, J., in a written judgment, after stating the facts, said that, having regard to the corroboration required by sec. 12 of the Evidence Act, R.S.O. 1914 ch. 76, the plaintiff's claim was established as to the sum of \$592, and as to that sum only. There was no sufficient evidence that any other sum was to be repaid. Judgment for the plaintiff for \$592, with interest from the date of the death of the plaintiff's father, and with costs. R. T. Harding, for the plaintiff. W. A. J. Bell, K.C., for the defendants.

FIRST DIVISION COURT OF THE COUNTY OF
MIDDLESEX.

JUDD, JUN. CO. C.J.

FEBRUARY 2ND, 1917.

RE MINISTER OF INLAND REVENUE AND THORNTON.

Revenue—Special War Revenue Act, 1915, 5 Geo. V. ch. 8, secs. 14, 15 (D.)—Sales of Articles Mentioned in sec. 15—"Selling to a Consumer"—Inland Revenue Officer—Act of Clerk or Servant—Act of Fellow-servant—Manager of Store Owned by Incorporated Company—Use by Barber of Part of Contents of Bottle on Customer's Face after Shaving—Order in Council—Departmental Instructions—Agent for Original Vendor—Refusal of Magistrates to Convict—Appeal—Preliminary Objection—Status of Minister—Informant—Prosecutor—Criminal Code, sec. 749.

Appeals by the Minister of Inland Revenue for Canada from orders made by two Justices of the Peace in the Police Court for the City of London, discharging William H. Thornton, Frank E. Jones, G. C. Lewis, and Gordon Lamb, after trial on informations charging them with breaches of the Special War Revenue