

"Those reasons, stated shortly, are that according to their true construction, the Quebec Succession Duty Acts only apply in the case of movables to transmissions of property resulting from the devolution of a succession in the Province of Quebec, or, in other words, that the taxes imposed by those Acts on movable property are imposed only on property which the successor claims under or by virtue of Quebec law, and that in the present case the several items in respect of which succession taxes are claimed form part of a succession devolving under the law of Ontario.

"The decisions of the Quebec courts are, in their Lordships' opinion, entirely in consonance with well-established principles, which have been recognized in England in the well known cases of *Thomson vs. Advocate-General*, and *Wallace vs. Attorney-General*, and by this Board in the case of *Harding vs. Commissioners of Stamps for Queensland*.

"Their Lordships will, therefore, humbly advise His Majesty that the appeal should be dismissed."

As I have already intimated, the judgment of Sir Melbourne Tait really turned upon the construction of the Quebec Succession Duty Act, and the case can, therefore, not be cited as a direct authority for the proposition that a Province has power to levy succession duty upon movable property situate without such province and forming part of a succession which devolves within that province. When we look at the only three cases cited by Lord Macnaghten as exemplifying well-established principles, it might reasonably be assumed that such power does exist.

One is naturally beset with difficulty in predicating general principles from decisions which are influenced more or less by the views that their Lordships have taken of particular acts, or, as Lord Hobhouse described it in one case, as "verbal criticism of the acts." Nor is it reasonable to say that one decision is inconsistent with another without being able to determine just how potent a factor this verbal criticism was in the decision of each case. I cannot, however, refer to the recent case of *Woodruff vs. The Attorney-General of Ontario*, upon which present interest centres, without some reference to the