
 REPORTS AND NOTES OF CASES.

 Province of Quebec.

 KING'S BENCH.

Gervais, J.] REX v. "THE STADIUM." [18 D.L.R. 85.

Sunday—Sports and amusements—Skating rink—Franchise to club under Quebec statute.

As section 16 of the Lord's Day Act, R.S.C. 1906, ch. 153, preserves in any province the provisions of any Act or law already in force there, an athletic institution which has acquired the rights and franchises granted by statute of the Province of Quebec to an athletic club prior to the federal Lord's Day Act including by implication the right to keep its skating rink open on Sunday, has the right to maintain and operate a public skating rink on Sunday if permitted to do so under municipal by-laws and ordinances.

Infret, K.C., for the appellant. *McGoun*, K.C., for the Crown.

 Province of Manitoba.

 COURT OF APPEAL.

Howell, C.J.M., Richards, Perdue, Cameron
and Haggart, J.J.A.] RE MUIR ESTATE. [18 D.L.R. 144.

Taxes—Succession duty—Property out of province.

1. A covenant in an agreement under seal for the sale of land, to pay the purchase money, creates a specialty debt and the document being in the Province of Manitoba and the money payable there, though the land is situate in another province, is deemed to be property subject to taxation under the Succession Duties Act, R.S.M. 1913, ch. 187.

Commissioner of Stamps v. Hope, [1891] A.C. 476; *Treasurer v. Pattin*, 22 O.L.R. 184, followed.