

vided that no prosecution should be instituted under a certain Act without the consent in writing of a police officer. The officer gave a verbal consent to the institution of a prosecution against the defendant, and an information was laid; after it was laid and the summons issued, he gave his consent in writing. The defendant having been convicted, now moved to quash the conviction on the ground that the consent in writing had not been given before the institution of the prosecution. Wills and Wright, JJ., held that the objection was well taken, and quashed the conviction accordingly.

STATUTE—CONSTRUCTION—PROPERTY—PATENT OF INVENTION—"PROPERTY LOCALLY SITUATE"—EJUSDEM GENERIS.

In *Smelting Co. v. Commissioners of Inland Revenue*, (1897) 1 Q.B. 175, an appeal was brought from the judgment of Pollock, B., and Bruce, J., upon a special case stated by the Commissioners of Inland Revenue. By an Act of Parliament a stamp duty was imposed on agreements for the sale of any estate or interest in any property "except lands, tenements, hereditaments or heritages, or property, locally situated out of the United Kingdom." An agreement was made in England for the sale of a share in a patent of invention granted by the Government of New South Wales and a sole license to use it in a district of that colony. The question was whether the agreement was liable to duty. The Court of Appeal (Lord Esher, M.R., Lopes, and Rigby, L.JJ.) affirmed the judgment, holding that the duty was payable. Lord Esher, M.R., and Lopes, L.J., thought the doctrine of ejusdem generis applied to the construction of the Act, and that the words "property locally situated," etc., were controlled by the preceding words, lands, tenements, etc., and it was only property of that class which came within the exception; but as Rigby, L.J., disagreed with that view, the Master of the Rolls preferred to rest his judgment on the ground that the property in question could not, from its nature, be said to be locally situated anywhere, and therefore could not come within the exception, and with this view Rigby, L.J., agreed.