

of England, in interpreting the legacy and succession duty acts in force there," and quoted from Hanson on Death Duties (Ed. 1897, p. 526) :—

"It has already been pointed out (ante, p. 423), that in order to render personal property liable for duty, it is necessary that it should be situate within this country, and that as property of a movable nature accompanies, in construction of law, the person of its owner, the situation of the owner's domicile at the time of his death, and not the actual local situation of the property itself, is the true test of its liability to duty. And with regard to the personal property other than chattels real of a testator or intestate who dies domiciled abroad, it is now settled that it is not chargeable with duty under this Act (that is, the Succession Act) any more than under the Legacy Duty Act, notwithstanding that it may be actually situate in this country at the time of the owner's death."

Sir Melbourne quoted further from Lord Cranworth's judgment in the matter of the succession of Lord Henry Seymour, who died domiciled in France, bequeathing movable property in England:—

"The question therefore is whether, where a person domiciled abroad, makes a will giving personal property in country by way of legacy, the legatee is a person becoming entitled to that property within the true intent and meaning of the second section. I think not. I think that in order to be brought within that section, he must be a person who becomes entitled by virtue of the laws of this country. Any wider construction would give rise to difficulties hardly to be surmounted."

The Manuel case, however, turned upon the construction of the Quebec Act, which was held according to its wording, to apply only to transmissions in the Province of Quebec. The Court of Appeals unanimously confirmed the judgment, and upon the Quebec Government's appeal to the Privy Council, Lord Maenaghten disposed of the case in the following few words:—

"The reasons of the learned judges were delivered by Sir Melbourne M. Tait, Acting Chief Justice, in the Superior Court, and by Bossé, J., in the Court of King's Bench.