

both. Lord Watson, by the way, who delivered the judgment, seems inclined to the judicial phraseology of his native Scotia, and talks of "the proof led by the parties." We trust, however, that the peculiar diction of Scotch law may not become thus imported into English law, inasmuch as we have quite enough technical phrases of our own.

COMPANY—POWER OF COMPANY TO CREATE A CHARGE ON ITS UNCALLED CAPITAL.

In *Newton v. Debenture Holders of A. I. Co.*, (1895) A.C. 244; 11 R. May 56, the Judicial Committee (Lord Herschell, L.C., and Lords Watson, Hobhouse, Macnaghten, Shand, and Davey, and Sir R. Couch) affirmed the judgment of the Supreme Court of New South Wales. The question raised upon the appeal was whether, under the New South Wales Companies Act, which is similar in terms to the English Companies Act, 1862, a company could validly create a first charge on its uncalled capital. Their lordships were of opinion that it could, approving of *Re Pyle*, 44 Ch.D. 434, and observe in so doing that even if they did not approve of that case they would have been extremely reluctant to introduce into a colony which had adopted the English Act a different rule from that established by judicial decisions in England in reference to the English Act, as they declare "here is no case in which uniformity of practice is more important or more desirable."

PARTNERSHIP BUSINESS SITUATE IN A COLONY—INTEREST OF PARTNER DOMICILED IN ENGLAND IN COLONIAL BUSINESS—PROBATE DUTY.

*Beaver v. The Master in Equity*, (1895) A.C. 251; 11 R. May 62, was an appeal from the Supreme Court of Victoria. Partners domiciled in England carried on businesses in London, Melbourne, and Adelaide, which were severally treated as distinct in the partnership agreement. One of the partners having died, the question arose whether his interest in the Melbourne business was liable to the probate duty under the Act of that colony. The Judicial Committee agreed with the colonial court that the interest of the deceased in the business in Melbourne was locally situate in the Colony of Victoria so as to be subject to probate duty.