

then, I am of opinion that the true effect of clauses (c)—which is similar to the latter clause of s. 6 (f) of our Act—and (d)—which is similar to the first clause of s. 6 (f) of our Act—taken together in relation to money received under policies of insurance effected by the deceased on his own life, is that the policy moneys, although not vested in the deceased at his death, are liable under clause (c) to duty, if the policies have been wholly kept up by him for the benefit of another; and that part of such policy moneys if so liable where the policies are partially kept up by him for such benefit. This liability arises from the fact of the policies having been kept up by the deceased, and is independent of the existence of any obligation upon him to do so, or any arrangement between him and any other person."

I therefore hold that the "aggregate value" of the estate of the late George H. Shambrook is to include the \$2,000 of insurance money paid to his widow. This will make the aggregate value of the estate after deducting the debts, encumbrances and other allowances, authorized by s. 4 of the Act, exceed the sum of \$10,000, and the estate will therefore be liable to succession duty subject to the provisions of s. 5 of the Act.

Since writing the above my attention has been called to the Insurance Act, R.S.O. 1897, c. 203, where it is provided by s. 159, inter alia, that insurance monies, such as those in question in this matter, do not form part of the estate of the assured. I hold, however, that the Insurance Act is governed by the provisions of the later—the Succession Duties Act.

COUNTY COURT OF THE COUNTY OF YORK.

REX v. AYER.

Liquor License Act—Defective information—Amendment.

At the trial before a police magistrate on Jan. 8, 1908, on an information for selling liquor on Dec. 3, 1907, to a person under the age of 21 years, it was objected that the information disclosed no offence. This was admitted and on application an amendment was allowed under s. 104 of the Liquor License Act.

Held, on appeal that s. 104 must be read with s. 95 and that no amendment could be made after 30 days from the commission of the offence.

[TORONTO, June 8—Morgan, Jr. Co. J.]

The defendant was charged that on Dec. 3, 1907, he did unlawfully sell, give, procure or did unlawfully allow or permit