

of Ontario, in the matter of the same succession, exacts duties upon all the property, movable and immovable, situated within its limits, although the succession devolved in the Province of Quebec. The converse is true of successions devolving in Ontario. I understand the succession duty laws of other provinces are similar. These impositions are enforced by penalties, by enactments that no property liable to duty shall pass nor shall anyone acquire any title to it until the duty be paid, and by prohibiting banks and other corporations making any transfers of shares until evidence is furnished them that the succession duty has been paid. So a portion of nearly every large succession is compelled to suffer duplicate taxation.

The case of *Lambe vs. Manuel*, decided a few years ago, was followed with much interest in the hope that the judgment of the Privy Council would remove the anomaly. The late Mr. Allan Gilmour died while domiciled in Ottawa, and a portion of his estate consisted of 626 shares of the Merchants Bank of the value of \$93,900, and 4,275 shares of the Canadian Bank of Commerce of the value of \$306,187, together with a loan secured by hypothec in Montreal. Mr. Lambe, the collector of revenue in Montreal, brought suit against Manuel, Gilmour's executor, to recover the Quebec succession duty upon these three items of the estate, as being liable under the Quebec Succession Duty Act, which at that date read:—(Art. 1191 b, Revised Statutes, Quebec), "All transmissions, owing to death, of the property in, usufruct or enjoyment of, movable or immovable property in the province, shall be liable to the following taxes, etc." The claim to the duty on the bank stocks was based on the fact that the head office of the Merchants Bank was in Montreal, and that, although the head office of the Bank of Commerce was in Toronto, it had a branch in Montreal with a separate stock register and transfer book, and that Mr. Gilmour's shares were, at the time of his death, standing in his name in the Montreal register. Sir Melbourne Tait, in a judgment citing numerous authorities (Q.R., 18 S.C., p. 184), held that the language of the article of the Revised Statutes invoked applied only to a succession devolving in the Province of Quebec. He laid it down that "the rule *mobilia sequuntur personam* is well recognized in our law, and also in the law