

"Apenta" water had not misled anyone into the belief that it was from the plaintiff's spring, he nevertheless, in deference to the case of *Lever v. Goodwin*, 36 Ch. D. 1, granted the plaintiff an account of the profits derived by the defendants from the sale of Hungarian Bitter Water, under a name or description of which the name "Hunyadi" forms part, without clearly distinguishing the same from water derived from the plaintiff's spring, and he condemned the defendants to pay the costs of the action.

TENANT FOR LIFE—BANKRUPTCY—FOREIGN BANKRUPTCY—DOMICILE OF BANKRUPT  
—FORFEITURE.

In *re Hayward*, *Hayward v. Hayward*, (1897) 1 Ch. 905, a life interest in £4,000 of a domiciled Englishman was under a trust by will, determinable on bankruptcy or alienation. After the death of the testatrix the tenant for life being domiciled in England was adjudicated bankrupt in New Zealand, and the question was whether the adjudication had worked a forfeiture of his life interest. Kekewich, J., on the authority of *In re Blithman*, (1866) L.R. 2 Eq. 23, held that it had not, and that the New Zealand adjudication in bankruptcy had not the effect of vesting the bankrupt's estate in the assignee, notwithstanding the Colonial Act provided that all property of the bankrupt wheresoever situate should on adjudication vest in the official assignee.

COMPANY—PREFERENCE AND ORDINARY SHAREHOLDERS—ENGLISH COMPANY DOING  
BUSINESS IN COLONY—INCOME TAX IMPOSED BY COLONY.

*Spiller v. Turner*, (1897) 1 Ch. 911, was a special case stated for the opinion of the Court. The action was brought by the plaintiff on behalf of himself and all other ordinary shareholders of an English company doing business in Australia, and the defendants were the company and certain preference shareholders who by a resolution of the company had been declared entitled to payment of interest at 6 per cent. per annum on their shares, in priority to other shareholders. By a subsequent Act of the Colonial Legislature a duty in the nature of income tax was imposed on all dividends or interest paid out of assets in the colony to the