

of Stamps for Queensland, [1898] A.C. 769, was referred to on the argument in that case.

The cases in the Privy Council distinguish simple contract debts from specialty debts, and the greater number of those cited before me referred to collection of duty on simple contract debts. The debts in question are specialty debts, and the law is well settled now that they are taxable in the countries where they are found at the time of the death of the testator, he being domiciled in that country at the time. The land is not taxable, but the beneficial sum secured is what is taxable, and that is distributable in the domicile of the testator.

I am bound by the decision of the Court in *Treasurer of the Province of Ontario v. Pattin*; see also *Lawson v. Commissioners of Inland Revenue*, [1896] 2 I.R. 418.

As to the right of the Province of British Columbia to collect duties on the amount of these mortgages, in my opinion *Woodruff v. Attorney-General for Ontario*, [1908] A.C. 508, decides that a Province has no right to tax property situate outside of the Province. *Cotton v. The King*, [1914] A.C. 176, is to the same effect.

I find, therefore, that the executor is liable to the Treasurer of Ontario for the amount of succession duty on the sum of \$4,108.32 as claimed.

As to the costs of this application, I think that, owing to the decisions of the Privy Council, which do not agree, the question was a fair one to have considered, and that each party should pay his own costs.