

was not made out that the respondents had any legal power to prohibit the plaintiffs from stretching the wires. In short, their Lordships think that an action would not lie for the mere removal of the appellants' goods from a public place in which they had no right to place them. The dismissal of the action was therefore held to be right.

**SUCCESSION DUTIES**—COVENANT TO PAY—CONSTRUCTION—"WITH INTENT TO EVADE PAYMENT OF DUTY."

*Suris v. Registrar of Probates* (1900) A.C. 323, was a South Australian case, in which a question under a Succession Duty Act arose. A deceased person in his lifetime covenanted to pay £200,000 to his children with interest at  $1\frac{1}{2}$  per cent. per annum, the debt being payable at call. He regularly thereafter paid the interest, but paid no part of the principal. On his decease a claim was made on behalf of the Crown against the covenantees for payment of double succession duties in respect of the £200,000 on the ground that the covenant was made "with intent to evade payment of duty" under the Act. The Court below had given judgment in favour of the Crown, but the Judicial Committee of the Privy Council (the Lord Chancellor, and Lords Hobhouse, Macnaghten, Morris, Davey and Robertson) reversed the decision, holding that, in the absence of evidence to the contrary, the covenant conferred on the children complete ownership of the debt, and was a non-testamentary disposition of property within the meaning of the South Australian Succession Duties Act, and not subject to duty under that Act, as the testator died more than three months thereafter; also that in the absence of evidence of some device or contrivance for that purpose, the covenant could not be deemed to have been made "with intent to evade the payment of duty" under the Act.