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We are now opening a most complete line of Boy's Suits made of the finest Scotch and English Tweeds it has ever been our privilege of showing. They come at a most opportune time, for with the opening of spring and shedding of Overcoats, every Mother in the Dominion is fully aware that her boy must have new suits. SEE OUR WINDOWS

SERGE SAILOR SUITS, \$2.90 to \$4.10.
Fit 3 to 8 years old.

WASH SUITS, \$1.35 to \$2.00.

RUGBY and NORFOLK SUITS, \$4.40 to \$12.00.

TWEED & SERGE CONWAY SUITS, \$4.50 to \$8.30. Fit 3 to 8 years old.

Fit 3 to 8 years old, in White, Khaki, Blue, and Navy and White.

Fit 6 to 16 years old. See the newest pinch-back.



BOYS' OVERALL PANTS, 33c. to 65c.
Fit 5 to 11 years.

BOYS' AMERICAN STRAW HATS, 90c. to \$4.40 each.

A Big Snap in Boy's Glengarry Caps Only 60c each. Value for \$1.20.

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DRY GOODS DEPARTMENT.

P.O. Box 920, St. John's.

Supreme Court.

Between Samuel E. Job, Thomas R. Job and Robert K. Fernie, Plaintiffs; and His Majesty's Attorney General for Newfoundland, Defendant.

JUDGMENT OF THE COURT.

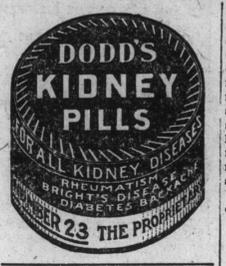
The questions to be decided in this case arise out of the Death Duties Act, 1914-1917. The facts not being in dispute, the parties concurred in stating the questions of law in the form of a special case for the opinion of the Court. The special case sets out that the plaintiffs are the executors of the will of Thomas R. Job, of Blundell Sands, near Liverpool in England, deceased, probate of whose will was granted to them by His Majesty's Court of Probate at Liverpool on the 20th of August, 1917; that at the time of his death Mr. Job was domiciled in Great Britain where he died on the 19th of May, 1917. At the time of his death Mr. Job owned property in Newfoundland as well as in England. The special case further states that the Minister of Finance sent the plaintiffs a notice demanding a full statement of the estate of Mr. Job in Newfoundland, and alleging that the said estate was liable to pay the duties created by the Death Duties Act, and intimating that failure to pay them would subject it to penalties under those Acts. The questions submitted for the opinion of the Court are:-

1. Whether the plaintiffs are under any obligation to comply with the said notice or to furnish the statement required by the Minister of Finance or at all.

2. Whether the plaintiffs are under any obligation to pay the duties demanded by the said notice or at all. Before this action was instituted the plaintiffs, as executors of Mr. Job's will, applied at Chambers to have the Letters of Probate that had been granted to them in Great Britain, sealed with the seal of this Court under Section 133 of the Judicature Act, 1904, relating to the Recognition of Probate. On the hearing of that application it appeared that the plaintiffs had received from the Minister of Finance the notice already referred to. It was, in consequence, ordered that the further hearing of that application should stand over until the question of the liability of the estate to these duties would be decided by the Court. The executors then commenced the present action against the Attorney General for that purpose. The case was argued before us on the 6th of April by Mr. Warren, K.C., for the plaintiffs, Mr. Conroy, K.C., for the

Attorney General. Under the title "The Death Duties Act 1914-1917" three Acts are collectively cited, namely, the principal Act passed in 1914, and two amending Acts passed respectively in the years 1915 and 1916. The duties in question were created by the first section of the principal Act which reads as follows: "1. There shall be charged and paid upon the estates of all persons dying after the passing of this Act the duties specified in the schedule hereto." The schedule provides that estates of the value of \$1,000 and over shall pay duties on a scale set out therein. Though the actual value of Mr. Job's estate in Newfoundland was not stated it was assumed to be over \$1,000, the minimum taxable value. The language of the first section is very comprehensive. Prima Facie it would seem to cover the case of Mr. Job's estate unless an intention can be gathered that it should receive a narrower construction which would exclude that estate from its operation. The assets upon which the duties are claimed are situate in Newfoundland, and notwithstanding the fact that Mr. Job was domiciled in England at the time of his death, are subject to any charge or duty which the Legislature of this country may see well to impose upon them provided it uses language sufficiently appropriate for that purpose. The decision of the special case depends therefore upon the construction of the Statutes creating the charge or duties. The words used in the section just quoted from the 1914 Act are very broad and sweeping. They are that these duties are payable upon the estates of all persons dying after the said enactment. They must therefore be given as wide a meaning as is consistent with general principles of law and with the intention of the Act itself as gathered from a consideration of its object and an examination of its various parts and its amendments. No general words can impose a duty or tax where neither the person nor the property is within the jurisdiction of the legislature, but if either is within that jurisdiction, he or it is subject to any charge imposed by appropriate general terms. When therefore a duty is imposed upon the estates of all persons dying after the passing of the Act it includes all estates upon which the Legislature has authority to impose such a duty. There is nothing in the text in which these words are used to justify a distinction in their application based on the domicile of the owner. They apply to all such estates irrespective of the domicile of the testator or intestate. The

duty created by these Acts is really a probate duty, that is a duty payable in respect of the estate for which probate or letters of administration are granted. The second section of the Act of 1914 requires a person who applies to the Court for letters of probate or of administration to deliver to the Treasury, meaning presumably the Minister of Finance, an account of the estate in respect of which such letters are applied for. The Minister may enquire into the correctness of that account, and upon being satisfied is to certify the value of the estate to which it relates. It is upon the value so certified that the duties are charged and to be paid. The seventh section provides that "7. No Letters of Probate or of Administration shall be granted by the Supreme Court or a Judge without the production to it or him of a certificate of the Minister of Finance and Customs that all duties have been paid or sufficient security given for their payment." Section 8 subjects every estate in respect of which letters of probate or administration shall not have been obtained within one year from the death of the testator or intestate to certain penalties and authorizes the grant to be made to the Minister himself. A provision at the end of the Act of 1915 summarizes these provisions as follows: "For the purpose of the said Act (i.e. that of 1914) and of this Act the said estate shall be held to be the estate in respect of which letters of probate or administration are applied for." What estates are covered by these words? The object of Probate and Administration is to enable the executor or administrator to administer the estate of the deceased in his country. An executor or administrator has generally speaking no legal power to deal with the estate of a deceased person until he is authorized by the Court to do so, and this authority is conferred by the grant to him of letters of probate or of administration. Such authority must be given by the Court within whose jurisdiction the estate is situate. No probate or administration has any direct operation in this country except those granted or recognized by our Court. An English grant has in itself no direct operation out of England. The executor before he can legally deal with the assets of the testator in this country must, by an original grant or by re-sale, obtain local letters of probate. By section 5 of the Imperial Act of 1924 by which our Supreme Court was established, it is enacted "And be it further enacted that the said Supreme Court shall have power to grant administration of the effects of intestates and the probate of wills; and that the effects of deceased persons shall not be administered within the Island of Newfoundland or any island, place or territory dependent on the Government thereof, unless administration or probate shall have been granted by the said Supreme Court." This enactment contains a very definite declaration of the law. It follows from what has been said that letters of probate or of administration must be taken out in respect of the estate in Newfoundland of all persons wherever domiciled. They are the evidence of his authority to deal with the estate and without them he cannot legally do so. When therefore the first section of the Act of 1915 says that "For the purposes of the Act 5 Geo. V. Cap. 11 entitled an Act to increase the Revenue by the imposition of certain duties on the Estates of Deceased Persons" (i.e. the Act of 1914) and of this Act the estate of a deceased person shall include



it cannot be limited to property owned by persons domiciled in this country but includes all such property wherever the deceased was at the time of his death, domiciled here or elsewhere. For all these reasons we are clearly of opinion that the estate in Newfoundland of Mr. Job is liable to the duties created by this Act and that the executors must comply with the demand for an account made by the Minister of Finance in his notice to the executors. They must pay these death duties or give sufficient security for their payment and produce to the Court or Judge a certificate to that effect before Letters of Probate, original or by re-issuing the English Letters, can be granted to them. We see no difference between an application for sealing with the Seal of the Newfoundland Court letters of Probate granted in England and an application for original Newfoundland Letters. That contention is based on an artificial distinction that has no real existence. Before the Recognition of Probates Act, which is now incorporated with the Judicature Act, an English Executor, having obtained probate in England, was obliged, like all foreign executors, to obtain Letters in Newfoundland before he could deal with the testator's assets in this country. The Recognition of Probates Act authorized the simpler procedure of having the original English Letters sealed by the Seal of our Court. It merely simplified the procedure. The Act itself is the same. When sealed with the Seal of the Newfoundland Court the English Probate "shall be of like force and effect and have the same operation as if granted out of the Supreme Court." That is, instead of sealing fresh letters, the original letters are sealed and in addition to their effect as an English grant they become and are recognized as letters granted by the Newfoundland Court. This effect of re-issuing is clear from a note to page 488 of Mortimer on Probate where it is said—"A Colonial grant resealed in Ireland and pro-

duced for re-issuing in England will be treated as an ordinary Irish grant and will be resealed accordingly." We cannot therefore accept the plaintiffs' contention that the estate of Mr. Job is not within the operation of the Act merely because the executors elect to apply to have the English probate resealed instead of applying for original Newfoundland Letters. We are therefore of opinion that the questions submitted to us should be answered in the affirmative and that judgment should be entered for the defendant with costs to be taxed.

St. John's the 29th day of April 1918.
W. H. HORWOOD, C. J.
GEO. M. JOHNSON, Judge.
J. M. KENT, Judge.

Could Not Lift a Stick of Wood.

Would Almost Faint From Severe Pain In Back Before I Got the Kidneys Set Right.

A great many people suffer the results of deranged kidneys and do not understand the cause of trouble or the way to obtain cure. The writer of this letter suffered excruciating pains in the back and in vain his physician tried to cure him. For some reason or other his medicines did not have the desired effect.

Mr. O. C. Oltz, Benton, Carleton County, N. B., writes: "I am glad to let you know how much your medicine has done for me. I suffered from my kidneys, which at one time were so bad I could not lift a stick of wood without getting on my knees, and then would almost faint from the pain in my back. I consulted a doctor about it, and he gave me some medicine, but it did not help me. My brother, who is a merchant, and carries all your medicines, advised me, so I got another one, and kept on until I had taken five boxes, which cured me. I have had no trouble with my back since, and am never without Dr. Chase's Kidney-Liver Pills in the house. Last summer I also suffered from piles. I used three boxes of your Ointment, and I cured them. I can certainly recommend Dr. Chase's Pills and Ointment."

Dr. Chase's Kidney-Liver Pills, one pill a dose, 25c. a box for \$1.00, at all dealers, or Edmondson, Bates & Co., Limited, Toronto. Do not be talked into accepting a substitute or you will certainly be disappointed.

Griddle cakes can be made with many of the allowed cereals—rye, bran, buckwheat, cornmeal.

Countless Women find—

that when suffering from nervousness, sick headache, dizzy spells and ailments peculiar to their sex—nothing affords such prompt and welcome relief, as will follow a few doses of



A proven women's remedy, which assists in regulating the organs, and re-establishing healthy conditions. Beecham's Pills contain no habit-forming drug—leave no disagreeable after-effects. They are—

Nature's aid to better Health

Directions of Beecham's Pills to Women are with every box. Sold everywhere. In boxes, 25c.

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will equal, in fact outrival, our best efforts of previous times. Despite adverse market conditions we are enabled by reason of keen foresightedness to offer a magnificent stock, replete with everything a man needs from head to toe.

Sole Agents for the Popular

"CHRISTY" & "STETSON" HATS

Agents for

CHALMER'S Porus-Knit Underwear

DROP IN AND SEE OUR NEW SPRING TOGGERY FOR MEN.



What about the Baby? Have you secured yet?



Carriage

Just received a nice assortment of

Baby Carriages, Strollers and Sulkies.

BOWRING BROTHERS, Limited, Hardware Dept.

ap16, mod. 11

Advertisement in The Evening Telegram

FRIDAY, Days Produ



Ladies' Imitation Leghorn HATS

Newest Sailor Shapes, trimmed with bow shades of Navy, Biscuit, Rose and Green; others in two-tone effect. Also some very pretty Hats with Crown and Net Brim and Fancy Silk Brims and others again with Straw Crown and Net Brim. All favoured styles for summer. Saturday and Monday \$1.40

BOYS' KID GLOVES.—In that best-wearing Cape Kid, with 1 dome wrist; sizes of an excellent glove for spring wear. \$1.20 pair. Friday, Saturday and Monday \$

We have planned to oppose Sho



LAWN COMBINATIONS—The finest piece of wear that you can get. Lawn and insertion trim at neck and waist. There is no perfecting. Friday, Saturday and Monday \$

Two Extra

HALF-PRICE Sa

Here's a Money-Saver for you!

Job Line

LADIES' COAT

Splendid value in Serviceable Spring Tweed and Navy Serge makes, trimmed with fancy silk collar, belted, pockets, etc. It is a coat that there is a demand for. Good value at \$7.00. Friday, Saturday and Monday \$

BOMERS—Ask mother and she will tell you most serviceable little garments for season, for morning wear. They are sorted stripes and checks; others in plain. Come and look these over. Saturday and Monday \$

CLEAN-UP SALE OF HIGH-GRADE

\$3.50 Regular

A golden opportunity to pick up some really pretty Blouses. Your choice of all very pretty Blouses in fancy striped silks; collars of net, hemstitched; others with ruffles. \$5 to \$4.40; all called from our regular price. Saturday and Monday \$

We Have Had Several Enquiries for B

SHIRT WAIST

Reason for producing this lot so early in the season, other in striped wash cotton, with 16 to 18 buttons from 8 to 14 years. Special price. Saturday and Monday \$

ECZEMA CURED FOR ONE YEAR IN ONE MONTH

H. Martineau, Esq., Honorary Commandant of the Papal Zouaves, of 70 Villeneuve West, Montreal, writing to the proprietors of Zam-Buk, says: "For over a year I suffered with an eruption on my skin, and notwithstanding the numerous remedies I used it got no better until I commenced using Zam-Buk. I applied the balm regularly, used only Zam-Buk Soap for bathing, and in a comparatively short time could see some improvement. After continuing the treatment for a month the disease, although of over a year's standing, had entirely disappeared. In my estimation Zam-Buk is the only remedy for skin troubles."

The reason Zam-Buk succeeds when other remedies fail is because Zam-Buk is a cell medicine—100% its healing power is therefore much superior to ordinary

