

gate amount of succession duties paid in respect of the estates of Charlotte and Henry Cotton for movable property locally situated outside the Province. Malouin, J., who tried the petition, held that the petitioners were entitled to the amount claimed because the Province had no right to tax movable property outside the limits of the Province. On appeal the King's Bench thought that the debts should be deducted from the total assets and not merely from those in the Province and with that variation the judgment of Malouin, J., was affirmed. The Crown appealed, and the executors as to the modification cross appealed from that decision to the Supreme Court of Canada. The appeal of the Crown was allowed by the Supreme Court of Canada, so far as the estate of Henry H. Cotton was concerned, but dismissed as regards the estate of Charlotte Cotton; and the cross appeal as to the modification was dismissed; 45 S.C.R. 469. The majority of the judges of the Supreme Court thought that the effect of the change made in the law as to the meaning of "property" was to render property outside the jurisdiction taxable, and they thought the principle *mobilia sequuntur personam* rendered such property subject to Provincial jurisdiction. Davies and Anglin, JJ., were in favour of dismissing the appeal as to both estates. The Crown appealed so far as the estate of Charlotte was concerned and the executors appealed as regards the estate of Henry. The judgment of the Judicial Committee (Lord Haldane, L.C., and Lords Atkinson and Moulton) was delivered by Lord Moulton. With regard to the appeal of the Crown, he says, no question as to the applicability of the principle *mobilia sequuntur* arises, because at the time Charlotte died the law in force was expressly limited to property in the Province, and even if the Province had the right to tax property situate beyond its territorial limits, it in fact did not do so. *Ergo* the appeal of the Crown was dismissed. As regards the appeal of the executors, he was of the opinion that the amendment of the law had not had the effect which the majority of the judges of the Supreme Court of Canada supposed. It had extended the meaning of "property" to include property out of the jurisdiction, but it had not extended the operative clause by striking out from s. 1191b. the words "in the Province," which still limited the class of property subjected to taxation. His Lordship points out that really the amendment added nothing to the meaning of the word "property" because it already had the meaning which the amending statute purports to give it, and the fact of it having this extended meaning in the earlier Act, tended to emphasize the limitation of the operative clause to property within the Province; and to the suggestion that the definition