

SHIP—BILL OF LADING—PERILS OF THE SEA—COLLISION.

In *Wilson v. Owners of Cargo per "Xantho,"* 12 App. Cas. 503, the House of Lords reversed the decision of the Probate Division in "*The Xantho*," 11 P. D. 170, noted *ante*, vol. 23, p. 26. The action was brought against ship owners for non-delivery of goods pursuant to a bill of lading, which contained the usual exceptions of "dangers and accidents of the sea." The non-delivery was due to the fact that without fault of the carrying ship it had come into collision with another vessel and foundered. The Probate Division held that this was not *prima facie* a loss within the exception, but the Lords were of a different opinion, and overruled *Woodley v. Michell*, 11 Q. B. D. 47, which the court below had followed.

BILL OF LADING—PERILS OF THE SEA—DAMAGE CAUSED BY RATS.

In *Hamilton v. Pandorf*, 12 App. Cas. 518, their Lordships also overruled the Court of Appeal, whose decision *sub nom. Pandorf v. Hamilton*, 17 Q. B. D. 670, was noted *ante*, vol. 22, p. 396. In this case rice was shipped under a charter party and bills of lading, which excepted "dangers and accidents of the seas." During the voyage rats gnawed a hole in a pipe on board the ship, whereby sea water escaped and damaged the rice without neglect or default of the ship owners or their servants. The court below held that this was not a damage within the exception, but their lordships reversed this decision and restored the judgment of Lopes, L. J., 16 Q. B. D. 629.

B. N. A. ACT, 1867, s. 91, ss. 2, 3, 15; s. 92, ss. 2—DIRECT TAXATION—POWERS OF LOCAL LEGISLATURES.

In *Bank of Toronto v. Lambe*, 12 App. Cas. 575, the Judicial Committee of the Privy Council held, that under the B. N. A. Act, the Local Legislature of Quebec had power to impose a tax upon banks and other corporations doing business in the Province of Quebec, varying in amount with their paid-up capital and number of offices, and that such a tax was "direct taxation."

MUNICIPAL CORPORATION—46 VICT. C. 24 S. 4 (D.)—EFFECT OF ORDER OF RAILWAY COMMITTEE—RIGHT OF RAILWAY CO. TO COMMENCE OPERATIONS—TRESPASS—PRINCIPAL AND AGENT.

The only remaining case we think it necessary to notice is *Parkdale v. West*, 12 App. Cas. 602, another appeal from the Supreme Court of Canada. This was an action brought by property holders against the corporation of Parkdale, to recover damages for trespass to their property, by the construction of a subway. The work was authorized to be done by railway companies by an order of the Railway Committee, under 46 Vict. c. 24 s. 4 (D.), but it was actually performed by the corporation as agents as they claimed for the railway companies, but it was held by the Privy Council that the order of the railway committee did not of itself, apart from the provisions of law thereby made applicable to the case of land required for the carrying out of the work, empower the railway companies to take any person's land or interfere with any person's rights except in the way pointed out by law, and that as the provisions of the Consolidated