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DECISIONS IN COMMERCIAL LAW.

LAWSON V. THE COMMISSIONERS OF INLAND REVENUE.—A testatrix domiciled in Ireland died possessed of mortgages on freehold property situate in the colony of Victoria and Switzerland. The Finance Act, corresponding to our Succession Duties Act, imposes on the property, real or personal, which passes on the death of a person dying after the commencement of the Act, a duty called "Estate Duty," and enacts that "property passing on the death of the deceased, when situate out of the United Kingdom, shall be included only, if, under the law in force before the passing of this Act, legacy or succession duty is payable in respect thereof, or would be so payable but for the relationship of the person to whom it passes." The Commissioners of Inland Revenue decided that estate duty was payable in respect of these mortgages, it being contended on behalf of the commissioners that the mortgages were personal or movable property, and therefore liable to legacy duty. The Court of Exchequer in Ireland decided that the contention of the commissioners was correct, and that estate duty was payable.

RESPONSIBILITY OF CARRIERS.

A decision given by the Quebec Court of Review in Montreal last week, affirming a previous judgment of the Superior Court of that province, is of much interest to shippers, bankers and insurance associations, as defining in an important particular the responsibility of carriers.

In the year 1895 James E. Rendell, of Montreal, sued the Black Diamond Steamship Company to recover \$2,959, the value of 105 puncheons of molasses shipped from Montreal on board a steamer of that company, the "Cape Breton," for Newfoundland, but destroyed during the voyage through shifting of cargo. At the trial before the Superior Court the evidence showed that the molasses was lost mainly by reason of the careless way in which it had been stowed on board the steamer. Part of it, heavy as it is, was placed on top of hay, which is bad stowage, and this too in face of objections from the stevedore and even disapproval of the captain. It was also alleged that the "Cape Breton" had committed a deviation from her course, and thereby retarded her course and increased the danger of navigation by taking in tow from Quebec the barge "Rembrandt," the terms of the bill of lading being by this course violated. Judge Davidson was very severe upon the owners for their insistence upon such stowage, in the teeth of the captain, and decided that there had been a deviation. He decided in favor of plaintiff.

In reviewing the case in the higher court Mr. Justice Tait, after considering the evidence carefully and at great length, confirmed the Superior Court judgment, with costs. He found that there was bad stowage, and that there had been deviation through the towing of the barge. According to the Code, French version, "if by the fault of the master the ship be delayed during the voyage and any loss or injury occur, he is liable in damages." The judge declined to admit the force of defendants' contention as to exceptions in the bill of lading. If he had done otherwise, there would have been uncertainty among bankers as to accepting bills of lading.

SOME eighty men were at work on Saturday on the new electric railway on Aqueduct street and environs of Quebec. About 200 men are at work this week.

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