applied to a Surrogate Court in Ontario for ancillary letters of administration to both estates and for legal authority to deal with the lands in Ontario:—*Held*, that, having regard to the provisions of clause (g) of s. 4 of the Succession Duty Act, R. S. O. 1897 c. 24 (inserted by s. 11 of 62 V. c. 9), the lands in Ontario were subject to two duties, as having devolved under two wills. —*Held*, also, that the provisions of s.-s. 2 of s. 6 of 1 Edw. VII. c. 8 were not declaratory of the previous law nor retroactive, and, having become law since the two deaths, did not apply to this case. *Attorney-General* v. *Theobald*, 24 Que. B. D. 557, distinguished. *Attorney-General for Ontario* v. *Stuart*, 21 C. L. T. 527, 2 O. L. R. 403.

Excise — *Distillery — Method of assessing duty — Grain in mash-tubs — Liability of distiller — Construction of statutes.*] — Revenue statutes are not to be construed strictly against the Crown and in favour of the subject, but are to be interpreted in the same way as other statutes; and if on a proper construction of the statute the defendant in a proceeding by the Crown is liable, the Court has nothing to do with the hardship of the case:—Sec. 155, s.-s. (*a*) of the Inland Revenue Act, R. S. 1906, c. 51, enacts as follows respecting the distilling of spirits: "Upon the grain used for its production at the rate of one gallon of proof spirits for every twenty and four-tenths pounds, or, in a distillery where malt only is used, upon the malt used for its production at the rate of one gallon of proof spirits for every twenty-four pounds."—Sec. 156, s.-s. (*a*) provides that the quantity of grain for the purpose of computing the duty shall be the quantity actually weighed into the mash-tubs and recorded in the proper books kept therefor, except when there appears to be cause to doubt the correctness of the quantity so entered when the inspecting officer is empowered to determine the actual quantity of grain consumed in the distillery. The duty must be assessed and levied on the quantity of grain so determined, in the proportion of one gallon of proof spirits to every twenty and four-tenths pounds of grain:—*Held*, that the defendant having accepted his license with a knowledge of these provisions, was not entitled to relief from the method of assessment fixed thereby. *R.* v. *Robitaille* (1909), 12 Ex. C. R. 264, 29 C. L. T. 264.

Foreigner — *Bank deposit.*] — The Succession Duty Act, R. S. O. c. 24, contemplates a site or locality being given to all kinds of personal property, and that the domicil of the deceased owner is not to be regarded. A resident of the United States deposited moneys in certain banks in Ontario at interest, and took deposit receipts therefor:—*Held*, on his death in the States, that the moneys were liable to the Ontario succession duties. *Attorney-General for Ontario* v. *Newman*, 29 C. L. T. 70, 31 O. R. 340.

Inland Revenue Act—*Amending Act—Possession of still — Conviction—"At any place."*]—The defendant was convicted before the stipendiary magistrate in and for the city of Halifax, for that he did, in the said city of Halifax, on the 11th February, 1892, without having a license under the Inland Revenue Act then in force, unlawfully have in his possession, in the city of Halifax, aforesaid, a still, situable for the manufacture of spirits, without having given notice thereof as required by the Act, the said still not being registered under s. 125. The prosecution and conviction were under the Inland Revenue Act, R. S. C. c. 34, s. 159 (e), as amended by the Acts of 1898 c. 27. The Act as it originally stood read, "Everyone who, without having a license under this Act, then in force, has in his possession any such still, &c., in any place or premises owned by him, or under his control, without having given notice thereof, &c., is guilty, &c." As amended it read ". . . has in his possession, at any place, any such still," &c.:—*Held*, sustaining the conviction, that the amendment gave the Act a much wider operation, and did not confine it to cases where the place was owned or controlled by the accused; and was intended to cover all cases of actual or constructive possession, no matter where the still was, the words "at any place" in the amended Act being equivalent to "anywhere;" that the gist of the offence was not having possession of the still in any particular place, but having possession of it anywhere, or at all; that the intention of the Act was to prevent any unauthorised person from having possession of a still, &c., in any place, at any time, or in any capacity. *Rex* v. *Brennan*, 35 N. S. R. 106.

Inland Revenue Act—*Officer acting under — Search — Private residence — Writ of assistance — Enquiries — Privilege.*]—An officer of Inland Revenue, acting in good faith in the execution of his duty, and under competent authority, is not responsible in damages for entering a private house and making a search therein. A writ of assistance, signed by a Judge of the Exchequer Court of Canada, as provided by the Inland Revenue Act, R. S. C. c. 34, s. 74, constitutes legal and sufficient authority for a search in a private residence. Enquiries of, or consultations with, official or other persons in the neighbourhood, by a revenue officer, with a view to obtaining information, are privileged. The words "any building or other place," in the Inland Revenue Act, s. 75, include a private residence. *Duquenne* v. *Brabant*, 25 Que. S. C. 451.

Inland Revenue Act — *Possession of still — Conviction — Jurisdiction of stipendiary magistrate — Penalty — Commitment—Misdemeanour — Constitutional law.*]—The defendant was convicted for a like offence, committed at the same time, as that referred to in *Rex* v. *Brennan*, 35 N. S. R. 106. In addition to the grounds relied on in the Brennan case, in support of the application to set aside the conviction, and for the prisoner's discharge, the further objection was taken that the jurisdiction of the magistrate, by s. 113, was limited to cases where the penalty or forfeiture was not in excess of $500, whereas, reading ss. 124, 159, and 160 together, the penalty, in this case, would be in excess of that amount. Also, that, under the commitment, the prisoner was required to be detained until he paid a larger amount than he was adjudged to pay. It being admitted that there was a good conviction:—*Held*, that ss. 886, 896, of the Criminal Code applied, and that the objections taken