

the past juridical life of England we have no doubt, but we remain unconvinced that the jurisdiction of the law courts over the general and even mercantile litigious business of this country will ever be ousted by an extra-judicial Tribunal of Commerce, and we are satisfied that, if it were, the results would be as unsatisfactory as those which the French Tribunaux de Commerce have attained whenever they have had to dispose of cases of real commercial magnitude.—*Law Journal.*

Reviews and Notices of Books.

History of Elections in the American Colonies. By Cortlandt F. Bishop, Ph.D., Columbia College, New York, 1893.

This is part of the series of studies in History, Economics, and Public Law of Columbia College, edited by the University Faculty of Political Science. It is of much interest to the student of history, especially, of course, to those desiring to follow the development of municipal government in those great colonies of Great Britain, now known as the United States of America.

The Criminal Code of the Dominion of Canada, as amended in 1893, with Commentaries, Annotations, Precedents of Indictments, etc. By Henri Elzear Taschereau, LL.D., one of the Judges of the Supreme Court of Canada. Toronto: The Carswell Co. (Ltd.), Law Publishers, 1893.

This work has been received, and will be noticed hereafter.

Correspondence.

GRADED SUCCESSION DUTIES.

To the Editor of THE CANADA LAW JOURNAL:

SIR,—In the volume of the Statutes of Manitoba for 1893 there will be found in chapter 31 an "Act to provide for the payment of succession duties in certain cases." No duties are chargeable at all if the value of the estate passing, after payment of all debts and expenses of administration, does not exceed \$4,000, nor does the Act apply to property passing "to or for the