

say, was that the Judicial Committee did not altogether agree with the reasons given by the Court of Queen's Bench—not that the Committee differed among themselves.

Pandorf & Fraser, the rat case, noted in vol. 9, p. 247, has been reversed by the House of Lords. The appeal was from the judgment of the Court of Appeal, which reversed the decision of Lopes, J. The action was for damage done to a cargo of rice. The expected perils mentioned in the charter-party were dangers and accidents of the sea. The damage was caused by sea water which flowed in through a hole gnawed in a metal pipe by rats. The first Court thought that the case was within the exception. The Court of Appeal, however, considered that the effective cause was the gnawing through of the pipe by the rats, and that this was not a peril of the sea. The House of Lords (Lord Chancellor Halsbury, and Lords Watson, Bramwell, Fitzgerald, Herschell and Macnaghten), have now restored the original ruling. The *Law Journal* says: "The decision of the Lords that the letting in of sea-water by a rat gnawing through a pipe is a peril of the sea is in accordance with common sense, and Lord Bramwell's judgment makes historic the definition by Lord Justice Lopes of 'peril of the sea' as 'sea damage at sea and no one in fault'."

The Lord Chancellor, on July 28, replying to a deputation from chambers of commerce on the subject of tribunals of commerce, made the following observations:—"The matter is, in my judgment, of very great importance. As I think was said by a judge of the last century, the City has given the law to Westminster Hall. I quite follow that in the ever-varying nature of commerce it may be that there ought to be a degree of elasticity both in the law and in the tribunals which administer the law which, perhaps, the crystallised form of our tribunals does not always recognise. I should like you to consider whether you are all perfectly familiar with what our present system of administration is. When I first remember Westminster Hall and the City of London I

believe better tribunals than we had then for the administration of the commercial law it was impossible to obtain. You had the first merchants of the City serving as jurors, and though they were not called commercial judges they were in truth commercial judges. You had the direction of the law from the judge, and you had sitting in the jury box, as a general rule, twelve special jurymen of the City of London, all of them engaged in commerce and generally persons in a very high position. I do not say that that is so now. I quite admit that a change has come over the system by reason of an alteration, right or wrong, of the jury system, and that under the changing circumstances it may be necessary to make some alteration in the system. The matter shall receive my most careful attention."

The Selden society, the formation of which was noticed on p. 65, is about to bring out as its first publication a volume of thirteenth century Pleas of the Crown, from the Eyre Rolls preserved in the Public Record Office. Many of these criminal cases, it is said, are very interesting, and they throw more light than cases of almost any other class on the manners and customs of the people.

JUDICIAL COMMITTEE OF THE PRIVY COUNCIL.

LONDON, July 9, 1887.

Coram LORD HOBHOUSE, LORD MACNAGHTEN, SIR BARNES PEACOCK, SIR RICHARD BAGGALLAY, SIR RICHARD COUCH.

THE BANK OF TORONTO, Appellant, and LAMBE, Respondent; THE MERCHANTS BANK OF CANADA, Appellant, and LAMBE, Respondent; THE CANADIAN BANK OF COMMERCE, Appellant, and LAMBE, Respondent; THE NORTH BRITISH MERCANTILE INSURANCE COMPANY, Appellant, and LAMBE, Respondent.

Constitutional Law—45 *Vict.* (Q.) *ch.* 22—*Direct and indirect taxation*—*B. N. A. Act*, 1867, s. 92, s. s. 2, 16.

Held:—(Affirming the judgment of the Court of Queen's Bench, *M.L.R.*, 1 *Q.B.* 122), that the taxes imposed on corporations by