

interests, after all, in many matters are identical, and we trust that there is sufficient mutual sympathy to make formation of a joint legal institute feasible."

These remarks may, perhaps, be suggestive in regard to the state of things in this country, at least to the extent of endeavouring to bring under some control and supervision the vast army of irresponsible unlicensed conveyancers and Division Court agents, who not only feed on professional pastures, but do so to the detriment of the public they profess to accommodate.

THE SUCCESSION DUTY ACT, 1892.

The effects of the Succession Duty Act, 1892, passed by the Ontario Legislature at its last session, and which is in force as respects the estates of persons dying on or after the 1st July, 1892, are just beginning to be felt.

As the Act is the first of its kind ever passed in this Province, some discussion of its origin, and of its principles and practice, may be of assistance both to the Registrars of the various Surrogate Courts, to whom the duty of enforcing it has been entrusted, and to members of the profession who are called upon to interpret its provisions. No case under the Act has yet come before the courts, all matters in dispute having been so far settled by reference to the solicitor to the Treasury of the Province, who seems disposed to give the Act a very liberal construction. There being no guiding decisions, the Act itself must, therefore, be criticized, its defects pointed out, and passages which will doubtless hereafter be interpreted by the court, and, if necessary, amended, must be given what appears to be their most correct construction from the language employed.

In preparing the Ontario Act, it is quite evident that the draftsman had before him, first, an Act of the State of New York, which was approved by the Governor on the 30th April, 1892, and came into force on the 1st of May, 1892, entitled "An Act in Relation to Taxable Transfers of Property"; and, second, an Act of the State of Pennsylvania, approved on the 6th May, 1887, and entitled "An Act to Provide for the Better Collection of Collateral Inheritance Taxes"; and, in addition to these, it is probable that he also looked for guidance to the English Act of 16 & 17 Vict., c. 51, entitled "An Act for Grant-