

leaving movable property locally situated at the latter place. Later C. died in Cowansville, Que., also leaving movables in Boston. At the period of the wife's death the law of Quebec imposed a duty on transmission of property situated in the province belonging at his death to a person domiciled therein. Prior to the death of C. the law was amended by imposing the duty on all movable property transmitted "wherever situate" of persons so domiciled.

*Held*, 1, reversing the judgment of the Court of King's Bench (Q.R. 20 K.B. 164), DAVIES and ANGLIN, JJ., dissenting, that the property of C. was liable to duty.

2. That the property of the wife of C. was not liable to duty, affirming such judgment by an equal division.

Appeal allowed in part.

*Aime Geoffrion*, K.C., for appellant. *T. Chase-Casgrain*, K.C., for respondents.

Sask.]

MCKILLOP v. ALEXANDER.

[Feb. 20.

*Sale of land—Conflicting purchases—Equities—Priority—Caveat—Approval by original vendor.*

A railway company signed an agreement for the sale of land to G. on condition that no assignment by G. should be valid unless it was for his entire interest and should receive the approval of the company. G. sold half the land to A., who paid part of the purchase price and later sold the whole to other parties. A. filed a caveat under the provisions of the Land Titles Act and some time after it was filed the subsequent purchasers from G. paid the balance of purchase money due and obtained the approval of the railway company to the sale to them. A. brought suit for specific performance of his contract with G. and to restrain the company from conveying to the other parties except subject to his interest.

*Held*, affirming the judgment appealed from (4 Sask. L.R. 111, sub nom. *Alexander v. Gesman*), DUFF, J., dissenting, that the approval of the company to the conveyance to the subsequent purchasers having been given after the caveat was filed, and the parties being on equal terms as to equities, the prior equity must prevail. Therefore the caveat protected A's rights, and he was entitled to the decree asked for.

Per IDINGTON, J., that the condition in the original sale to G. could only be invoked by the parties to it.

Appeal dismissed with costs.

*Ewart*, K.C., for appellants. *Chrysler*, K.C., for respondent.