judgment of the Court upon cause shown. In the absence of separation of property the wife can hold no moveable property in her own name, except what may be willed or bequeathed to her by a third party to be her own private property. The husband during his lifetime has the sole administration of the common property, but at his death, or the dissolution of the community when ordered, the wife takes one-half of the common property. The husband can only will his own half. Immovable property which may belong to the wife before marriage, or coming to her from her parents or other ancestors, does not fall into the community, but belongs to her; the rents of such immovable property only fall into the community; the wife when separate as to property has the administration thereof, but in the sale or realization she requires the authorization of her husband, or, in the event of his refusal, of a judge. A married woman may be a trader, but she must register her intention of carrying on such trade, and unless she separate as to property is her effects in trade would be responsible for her husband's debts. A wife cannot bind herself or become security for her husband.

Registry for Deeds and Wills—All deeds or wills affecting immovable property must be registered in order to preserve the rights conveyed thereby, in the office of registration division within which the property is situated. Deeds of donation, marriage contracts and similar documents must be registered in the office of the registration division within which the donor or husband resides.

Taxes—Every commercial corporation carrying on business in this province is obliged to pay a Local Government tax according to the amount of capital paid up, and the business carried on, and an additional tax for each office. The succession tax applies to estate exceeding $3,000, and ranges from one-half to ten per cent., according to the value of the estates and the relationship of the person who inherits.

These taxes are in addition to the ordinary municipal assessments.

Wills—Persons of the full age of majority (21 years), and of sound intellect, only can make wills, in one of the following forms: 1. NOTARIAL—Before two notaries or one notary and two witnesses. This will remains in the custody of the notary, who grants copies which are authentic. 2. HOLOGRAPH—Wholly written and signed by the testator, no witnesses being necessary. 3. ENGLISH FORM—Which requires to be signed in the presence of two witnesses. The two latter wills must be filed in Court and probate thereof secured.

INTESTACY—In the absence of a will, the estate of a deceased person devolves as follows:—(1) To his legitimate children without distinction of sex. (2) If he leaves no issue, one-half devolves to his parents or survivor of them, and the other half to his brothers and sisters or their descendants. (3) In default of 1 and 2, to ascendants equally, between nearest of paternal and maternal lines. (4) In default of 1, 2 and 3, to collaterals. Relations beyond the twelfth degree do not inherit. If deceased leave no relations within the heritable degree, the succession devolves to the surviving consort, and in default of latter to the Crown. If within three months none of the heirs accept the succession, it is deemed to be vacant, and the creditors can then have a curator appointed, who has the administration of the estate. If the succession appears to be more onerous than profitable, the heirs may accept the same under benefit of inventory. This has the effect of limiting their liability for the debts of the succession to the amount received therefrom, otherwise they would be responsible for all the debts, irrespective of the value of the estate. If there be property without the limits of the province belonging to the estate, the heirs can obtain from the Court the letters of verification.