

Wholly set up and printed in Australia for
The Law Book Company of Australasia Pty Ltd.,
by Harston, Partridge & Co. Pty. Ltd., Printers,
455-7 Little Collins Street, Melbourne,
1941.

Reprinted by K.B. Printing Services Pty. Ltd., Edwardstown, S.A.

JUSTICES OF THE HIGH COURT
OF AUSTRALIA.

DURING THE CURRENCY OF THIS VOLUME.

THE RIGHT HONOURABLE SIR JOHN GREIG LATHAM, P.C., G.C.M.G.,
CHIEF JUSTICE.

THE RIGHT HONOURABLE SIR GEORGE EDWARD RICH, P.C.,
K.C.M.G.

THE HONOURABLE SIR HAYDEN ERSKINE STARKE, K.C.M.G.

THE HONOURABLE OWEN DIXON.

THE HONOURABLE HERBERT VERE EVATT. [Resigned, 2nd September 1940.]

THE HONOURABLE EDWARD ALOYSIUS McTIERNAN.

ATTORNEY-GENERAL :

THE RIGHT HONOURABLE WILLIAM MORRIS HUGHES, P.C., K.C., M.P.

APPEALS

FROM THE HIGH COURT OF AUSTRALIA TO THE PRIVY COUNCIL.

The judgments of the Privy Council on appeal from the following decisions are published in this volume :—

	PAGE
COMMISSIONER OF TAXES (VICT.) <i>v.</i> NICHOLAS (59 C.L.R. 230)	191
DEPUTY FEDERAL COMMISSIONER OF TAXATION (N.S.W.) <i>v.</i> W. R. MORAN PTY. LTD. (61 C.L.R. 735) 338

CORRIGENDUM.

Page 618.—In line 2, for “effect” read “affect”.

THE mode of citation of this volume of the COMMONWEALTH LAW REPORTS will be as follows:—

63 C.L.R.

A TABLE
OF THE
NAMES OF THE CASES REPORTED
IN THIS VOLUME.

	PAGE		PAGE
A			
Allen, Helton <i>v.</i>	691	Commissioner of Taxation (Federal) <i>v.</i> Texas Co. (Australasia) Ltd.	383
Armstrong <i>v.</i> Wilkins	489	Commissioner of Taxes (S.A.) <i>v.</i> Executor Trustee and Agency Co. of South Australia Ltd. . .	108
Attorney-General (N.S.W.) <i>v.</i> Perpetual Trustee Co. (Ltd.)	209	_____ (Vict.), Nicholas <i>v.</i>	191
_____ (Vict.), McGuinness <i>v.</i>	73	Commonwealth Homes and Investment Co. Ltd. <i>v.</i> MacKellar	351
Ayers, Neal <i>v.</i>	524	Cuming Campbell Investments Pty. Ltd., Collector of Imposts (Vict.) <i>v.</i>	619
B			
Bennett and Wood Pty. Ltd., Piddington <i>v.</i>	533	D	
Black, McDermott <i>v.</i>	161	Deputy Federal Commissioner of Taxation— <i>See</i> Commissioner of Taxation.	
C			
Clifton <i>v.</i> Mount Morgan Ltd. . .	329	Dwyer, National Trustees Executors and Agency Co. of Australasia Ltd. <i>v.</i>	1
Collector of Imposts (Vict.) <i>v.</i> Cuming Campbell Investments Pty. Ltd.	619	E	
Commissioner of Stamp Duties (N.S.W.), North Shore Gas Co. Ltd. <i>v.</i>	52	E. O. Farley Ltd. (Official Liquidator of), Federal Commissioner of Taxation <i>v.</i>	278
Commissioner of Taxation (Deputy Federal) (N.S.W.), W. R. Moran Pty. Ltd. <i>v.</i>	338	Executor Trustee and Agency Co. of South Australia Ltd., Commissioner of Taxes (S.A.) <i>v.</i>	108
_____ (Federal) <i>v.</i> Official Liquidator of E. O. Farley Ltd.	278		
_____ (Federal), Teele <i>v.</i>	201		
_____ (Federal), Texas Co. (Australasia) Ltd. <i>v.</i>	383		

F	PAGE	O	PAGE
Farley (E. O.) Ltd. (Official Liquidator of), Federal Commissioner of Taxation v.	278	Official Liquidator of E. O. Farley Ltd., Federal Commissioner of Taxation v.	278
Farmer & Co. Ltd. v. Griffiths	603		
Federal Commissioner of Taxation — See Commissioner of Taxation.		P	
Furlong v. James	568	Perpetual Trustee Co. (Ltd.), Attorney-General (N.S.W.) v.	209
		———, Public Trustee v.	232
		——— v. Tindal	232
G		Piddington v. Bennett and Wood Pty. Ltd.	533
Gibb v. Registrar of Titles (Vict.)	503	Public Trustee v. Perpetual Trustee Co. (Ltd.)	232
Griffiths, Farmer & Co. Ltd. v.	603		
		R	
H		Registrar of Titles (Vict.), Gibb v.	503
Helton v. Allen	691	Roberts, Southwell v.	581
J		S	
James, Furlong v.	568	Southwell v. Roberts	581
Jones, Yerkey v.	649		
		T	
M		Teele v. Federal Commissioner of Taxation	201
McDermott v. Black	161	Texas Co. (Australasia) Ltd., Federal Commissioner of Taxation v.	383
McGuinness v. Attorney-General (Vict.)	73	——— v. Federal Commissioner of Taxation	383
MacKellar, Commonwealth Homes and Investment Co. Ltd. v.	351	Tindal, Perpetual Trustee Co. (Ltd.) v.	232
Moran (W. R.) Pty. Ltd. v. Deputy Federal Commissioner of Taxation (N.S.W.)	338		
Mount Morgan Ltd., Clifton v.	329	W	
		Wilkins, Armstrong v.	489
		W. R. Moran Pty. Ltd. v. Deputy Federal Commissioner of Taxation (N.S.W.)	338
N			
National Trustees Executors and Agency Co. of Australasia Ltd. v. Dwyer	1	Y	
Neal v. Ayers	524	Yerkey v. Jones	649
Nicholas v. Commissioner of Taxes (Vict.)	191		
North Shore Gas Co. Ltd. v. Commissioner of Stamp Duties (N.S.W.)	52		

TABLE OF CASES CITED.

	A	PAGE
Adam v. Fisher	(1914) 110 L.T. 537; 30 T.L.R. 288	76
Adams' Case	(1872) L.R. 13 Eq. 474	356
Adelaide University v. District of Mitcham	(1937) S.A.S.R. 288	119
Admitt v. Hands	(1887) 57 L.T. 370	492
Affleck v. The King	(1906) 3 C.L.R. 608	215
Albion Steel and Wire Co., <i>In re</i>	(1878) 7 Ch. D. 547	305
Aldin v. Stewart	(1915) 9 B.W.C.C. 418	605
Alexander v. Rayson	(1936) 1 K.B. 169	527
Allen v. Helton; <i>In re</i> Roche	(1939) Q.S.R. 221	692
— v. —; <i>In re</i> —	(1940) Q.S.R. 1	692
— v. Trehearne	(1938) 2 All E.R. 698	117
Amalgamated Society of Engineers v. Adelaide Steamship Co. Ltd.	(1920) 28 C.L.R. 129	284
Amalgamated Zinc (De Bavay's) Ltd. v. Federal Commissioner of Taxation	(1935) 54 C.L.R. 295	119, 410
Amicable Society v. Bolland	(1830) 4 Bligh (N.S.) 194	709
Archer v. Hudson	(1844) 7 Beav. 551	677
Armstrong, Claimant; Wilkins v. Willis	(1940) 40 S.R. (N.S.W.) 279; 57 W.N. (N.S.W.) 114	489
Arthur v. Bokenham	(1708) 11 Mod. Rep. 148	617
Ash v. Federal Commissioner of Taxation	(1938) 61 C.L.R. 263	468
Ashton v. Cameron County Water Improvement District	(1936) 298 U.S. 513	314
Astor v. Perry	(1935) A.C. 398	413
Atkinson v. Collector of Imposts	(1919) V.L.R. 105	626
Attorney-General v. De Keyser's Royal Hotel Ltd.	(1920) A.C. 508	91, 281
— v. Great Southern and Western Railway Co. of Ireland	(1925) A.C. 754	303
— v. Johnson	(1903) 1 K.B. 617	642
— v. Whitechurch	(1796) 3 Ves. Jun. 141	224
— (N.S.W.) v. Adams	(1908) 7 C.L.R. 100	212
— (N.S.W.) v. Butterworth & Co. (Australia) Ltd.	(1938) 38 S.R. (N.S.W.) 195	321
— (New Zealand) v. Brown	(1917) A.C. 393	204
Auckland City Corporation v. Auckland Gas Co. Ltd.	(1919) N.Z.L.R. 561	59
Auckland Gas Co. Ltd. v. Auckland City Corporation	(1919) N.Z.L.R. 561	59
Australasian Scale Co. Ltd. v. Commissioner of Taxes (Q.)	(1935) 53 C.L.R. 534	418
Australian Mutual Provident Society v. Commissioner of Taxes	(1907) S.A.L.R. 88	117
Australian Producers and Traders Ltd., <i>In re</i>	(1906) V.L.R. 511	355
Australian Provincial Assurance Co. Ltd. v. Coroneo	(1938) 38 S.R. (N.S.W.) 700; 55 W.N. (N.S.W.) 246	57

X.	CASES CITED.	[1939-1940.
		PAGE
Australian Railways Union v. Victorian Railways Commissioners .	(1930) 44 C.L.R. 319 . . .	313
Australian Temperance and General Mutual Life Assurance Society Ltd. v. Federal Commissioner of Taxation	(1933) 48 C.L.R. 452 . . .	117, 415

B

Bahama Islands, In the matter of a Special Reference from the	(1893) A.C. 138	76
Bain, <i>In re</i> ; Public Trustee v. Ross	(1930) 1 Ch. 224	212
Bainbrigge v. Browne	(1881) 18 Ch. D. 188	677
Bank of Montreal v. Stuart	(1911) A.C. 120	654
Bank of Victoria Ltd. v. Mueller	(1925) V.L.R. 642	649
Barby v. Perpetual Trustee Co. (Ltd.)	(1937) 58 C.L.R. 316	212
Barker, <i>In re</i> ; Buxton v. Campbell	(1892) 2 Ch. 491	12
Barras v. Aberdeen Steam Trawling and Fishing Co. Ltd.	(1933) A.C. 402	571
Bartle, <i>Re</i>	(1929) 1 A.B.C. 70	491
Baskerville v. Sinthome	(1614) Tothill 95	670
Basset's Case	(1557) 2 Dyer 136a	616
Bath's Case ; <i>In re</i> Norwich Provident Insurance Society	(1878) 8 Ch. D. 334	355
Baum, <i>In re</i> ; <i>Ex parte</i> Evans	(1880) 13 Ch. D. 424	332
Bedford v. Bedford ; <i>In re</i> Sigsworth	(1935) Ch. 89	693
Belhaven's Case	(1865) 34 L.J. Ch. 303 ; 3 DeG.J. & Sm. 41	356, 371
Bellasis v. Uthwatt	(1737) 1 Atk. 426	245
Bellerby v. Rowland and Marwood's Steamship Co. Ltd.	(1902) 2 Ch. 14	356
Beresford v. Royal Insurance Co. Ltd.	(1937) 2 K.B. 1937 ; (1938) A.C. 586	693
Berg v. Sadler and Moore	(1937) 2 K.B. 158	527
Berry v. Berry	(1929) 2 K.B. 316	187
Best, <i>In re</i>	(1935) 36 S.R. (N.S.W.) 58 ; 53 W.N. (N.S.W.) 44	236
Billing v. Brogden ; <i>In re</i> Brogden	(1888) 38 Ch. D. 546	22
Bischoff's Trustee v. Frank	(1903) 89 L.T. 188	654
Biscoe v. Jackson	(1887) 35 Ch. D. 460	212
Blake v. Gale ; <i>In re</i> Gale	(1883) 22 Ch. D. 820	18
Blow, <i>In re</i> ; St. Bartholomew's Hospital (Governors) v. Cambden	(1914) 1 Ch. 233	11
Blue v. Marshall	(1735) 3 P. Wms. 381	50
Bomze and Lederman v. Bomze ; <i>In re</i> Lloyds Bank Ltd.	(1931) 1 Ch. 289	675
Bonanza Creek Gold Mining Co. Ltd. v. The King	(1916) 1 A.C. 566	320
Bone, <i>Ex parte</i>	(1888) 9 L.R. (N.S.W.) 363	570
Bonette v. Woolworths Ltd.	(1937) 37 S.R. (N.S.W.) 142	537
Borland's Trustee v. Steel Bros. & Co. Ltd.	(1901) 1 Ch. 279	357
Borough Commercial and Building Society, <i>In re</i>	(1893) 2 Ch. 242	356
Bouch v. Sproule	(1887) 12 App. Cas. 385	198
Bowden and Gibbs v. Layland ; <i>In re</i> Marsden	(1884) 26 Ch. D. 783	12
Bowles v. Hyatt ; <i>In re</i> Hyatt	(1888) 38 Ch. D. 609	12
Brain v. Commonwealth Life Assurance Society Ltd.	(1934) 35 S.R. (N.S.W.) 36	537
Brandford v. Freeman	(1850) 5 Ex. 735	537
Brandon v. Robinson	(1811) 18 Ves. Jun. 429	674
Bridger's Case	(1870) 5 Ch. App. 305	355
Brierley, <i>Re</i> ; Brierley v. Brierley	(1894) 12 R. 55 ; 43 W.R. 36	262

		PAGE
Bright v. Campbell	(1885) 54 L.J. Ch. 1077	585
Briginshaw v. Briginshaw	(1938) 60 C.L.R. 336	695
British Imperial Oil Co. v. Federal Commissioner of Taxation	(1925) 35 C.L.R. 422	413
— v. —	(1926) 38 C.L.R. 153	416
British Insulated and Helsby Cables Ltd. v. Atherton	(1926) A.C. 205	116, 417
British Russian Gazette &c. Ltd. and Talbot v. Associated Newspapers Ltd.	(1933) 2 K.B. 616	176
Brogden, <i>In re</i> ; Billing v. Brogden	(1888) 38 Ch. D. 546	22
Brown, <i>Ex parte</i> ; <i>In re</i> Suffield & Watts	(1888) 20 Q.B.D. 693	457
— v. Higgs	(1800) 5 Ves. 495; (1803) 8 Ves. 561	244
— v. The King	(1913) 17 C.L.R. 570	695
Browne v. Browne; <i>In re</i> Browne's Policy	(1903) 1 Ch. 188	236
Browne's Policy, <i>In re</i> ; Browne v. Browne	(1903) 1 Ch. 188	236
Buckinghamshire (Earl of) v. Drury	(1761) 2 Eden 60	608
Burrough v. Philcox	(1840) 5 Myl. & Cr. 72	238
Burrows v. Molloy	(1845) 2 Jo. & Lat. 521	653
Buxton v. Buxton	(1835) 1 Myl. & Cr. 80	50
— v. Campbell; <i>In re</i> Barker	(1892) 2 Ch. 491	12
Bynoe v. Bank of England	(1902) 1 K.B. 467	703

C

Caine v. Palace Steam Shipping Co.	(1907) 1 K.B. 670	695
Caledonian Railway Co. v. North British Railway Co.	(1881) 6 App. Cas. 114	572
Cameron v. Deputy Federal Commis- sioner of Taxation for Tasmania	(1923) 32 C.L.R. 68	348
Campbell v. A Collector of Stamp Duties	(1930) 25 Tas.L.R. 121	624
— v. Loader	(1865) 34 L.J. Ex. 50; 3 H. & C. 520	702
Campbell (Cuming) Investments Pty. Ltd. v. Collector of Imposts (Vict.)	(1938) 60 C.L.R. 741	626
— v. —	(1940) V.L.R. 153	627
Carden, <i>In re</i>	(1938) S.A.S.R. 175	110
Carnegie Trust Co., <i>Re</i>	(1912) 206 N.Y. 390	302
Carpenter (J.) Hales & Co. Ltd., <i>Re</i>	(1926) S.R. (N.S.W.) 420; 43 W.N. (N.S.W.) 116	286
Carthew v. Enraght	(1872) 20 W.R. 743	267
Case of Commissions of Inquiry	(1608) 12 Co. Rep. 31	78
Castlemaine Brewery Co. Ltd. v. Col- lector of Imposts	(1896) 22 V.L.R. 4	626
Castles, <i>Ex parte</i>	(1882) 3 L.R. (N.S.W.) 201	572
Castrique v. Imrie	(1870) L.R. 4 H.L. 414	702
Central Railway Co. of Venezuela (Directors &c. of) v. Kisch	(1867) L.R. 2 H.L. 99	366
Central Trust Co. v. New York City & Co., Railway N.R.	(1888) 110 N.Y. 250	302
Chadwick v. Clarke	(1845) 1 C.B. 700	63
Chalmers v. Shackell	(1834) 6 Car. & P. 475	694
Chambers v. Rankine	(1910) S.A.L.R. 73	654
Champney's Executors v. Inland Revenue Commissioners	(1934) 19 Tax Cas. 375	118
Chaplin v. Hicks	(1911) 2 K.B. 786	573
Chaplin & Co. Ltd. v. Brammall	(1908) 1 K.B. 233	653
Chapman, <i>In re</i> ; Cocks v. Chapman	(1896) 2 Ch. 763	11
Charms Ltd., <i>In re</i>	(1933) S.A.S.R. 356	356

		PAGE
Chesterman v. Federal Commissioner of Taxation	(1923) 32 C.L.R. 362 ; (1926) A.C. 128	204
Christian v. Devereux	(1841) 12 Sim. 264	16
Christison v. Warren	(1903) Q.S.R. 186	654
Churchill (Lord), <i>In re</i> ; Manisty v. Churchill	(1888) 39 Ch. D. 174	306
Clarke, <i>In re</i> ; Coombe v. Carter	(1887) 36 Ch. D. 348	175
— v. Imperial Gas Light and Coke Co.	(1832) 4 B. & Ad. 315	356
Clayton's Case	(1816) 1 Mer. 572	416
Cleaver v. Mutual Reserve Fund Life Association	(1892) 1 Q.B. 147	240, 694
Clifton v. Mount Morgan Ltd. [No. 1]	(1940) 40 S.R. (N.S.W.) 31 ; 57 W.N. (N.S.W.) 35	330
— v. — [No. 2]	(1940) 40 S.R. (N.S.W.) 336 ; 57 W.N. (N.S.W.) 110	329
Clough v. Leahy	(1904) 2 C.L.R. 139	73
Cobar Corporation Ltd. v. Attorney-General for New South Wales	(1909) 9 C.L.R. 378	624
Cock v. Attorney-General	(1909) 28 N.Z.L.R. 405	73
Cocks v. Chapman; <i>In re</i> Chapman	(1896) 2 Ch. 763	11
Coghlan v. Peel	(1906) 6 S.R. (N.S.W.) 560 ; 23 W.N. (N.S.W.) 179	573
Cole, <i>In re</i>	(1931) 2 Ch. 174	357
Coleman v. Seymour	(1749) 1 Ves. Sen. 209	268
Collector of Imposts (Vict.) v. Peers	(1921) 29 C.L.R. 115	620
Collier, <i>In re</i>	(1930) 2 Ch. 37	236
Colonial Bank v. Whinney	(1886) 11 App. Cas. 426	356
Colonial Bank of Australasia v. Kerr	(1889) 15 V.L.R. 74, 314	676
Colonial Mutual Life Assurance Society Ltd. v. Federal Commissioner of Taxation	(1933) 49 C.L.R. 171	117, 415
Combe, <i>In re</i> ; Combe v. Combe	(1925) Ch. 210	238
Commissioner of Income Tax, Bengal v. Mercantile Bank of India Ltd.	(1936) A.C. 478	196
Commissioner of Stamp Duties, <i>Ex parte</i> ; <i>Re</i> North Shore Gas Co. Ltd.	(1939) 40 S.R. (N.S.W.) 85 ; 56 W.N. (N.S.W.) 150	52
Commissioner of Stamps (W.A.) v. West Australian Trustee Executor and Agency Co. Ltd.	(1925) 36 C.L.R. 98	23
Commissioner of Taxation v. Manufacturers' Mutual Insurance Ltd.	(1931) 31 S.R. (N.S.W.) 575 ; 45 W.N. (N.S.W.) 215	422
— (Federal) v. Clarke	(1927) 40 C.L.R. 246	118
— (Federal) v. Gordon	(1930) 43 C.L.R. 456	411
— (Federal) v. Hoffnung & Co. Ltd.	(1928) 42 C.L.R. 39	419
— (Federal) v. Munro	(1926) 38 C.L.R. 153	416
— (Federal) v. Thorogood	(1927) 40 C.L.R. 454	118
— (N.S.W.) v. Ash	(1938) 61 C.L.R. 263	410
— (N.S.W.) v. Hillsdon Watts Ltd.	(1937) 57 C.L.R. 36	411
Commissioner of Taxes v. Melbourne Trust Ltd.	(1914) A.C. 1001	118
— (Q.) v. Burke	(1926) 38 C.L.R. 314	119
— (Vict.) v. Nicholas	(1938) 59 C.L.R. 230	191
Commissioners for Special Purposes of Income Tax v. Pemsel	(1891) A.C. 531	203
Commissioners of Inland Revenue— <i>See</i> Inland Revenue Commissioners.		

		PAGE
Commissioners of Taxation <i>v.</i> Kirk	(1900) A.C. 588	118
— (N.S.W.) <i>v.</i> Palmer	(1907) A.C. 179	286
Commonwealth <i>v.</i> New South Wales (The Metals Case)	(1923) 33 C.L.R. 1	322
— <i>v.</i> Queensland	(1920) 29 C.L.R. 1	325
Commonwealth Agricultural Service Engineers Ltd., <i>In re</i>	(1928) S.A.S.R. 342	283
— <i>v.</i> Commissioner of Taxes (S.A.)	(1926) 38 C.L.R. 289	117
Commonwealth Homes and Invest- ment Co. Ltd. <i>v.</i> Smith	(1937) 59 C.L.R. 443	357
Commonwealth Life Assurance Society Ltd. <i>v.</i> Smith	(1938) 59 C.L.R. 527	537
Compton <i>v.</i> Collinson	(1788) 2 Bro. C.C. 377	616
Concord Municipal District <i>v.</i> Coles	(1905) 3 C.L.R. 96	58
Concrete Constructions Pty. Ltd. <i>v.</i> Barnes	(1938) 61 C.L.R. 209	579
Conway, <i>Ex parte</i> ; <i>R. v.</i> Licensing Authority of Ipswich	(1910) Q.S.R. 213	569
Cooke <i>v.</i> Stevens; <i>In re</i> Stevens	(1898) 1 Ch. 162	14
Cookes <i>v.</i> Morrison, Jones & Taylor, Ltd.; <i>In re</i> Morrison, Jones & Taylor, Ltd.	(1914) 1 Ch. 50	59
Cookney's Case; <i>In re</i> Electric Tele- graph Co. of Ireland	(1858) 3 DeG. & J. 170	357
Coombe <i>v.</i> Carter; <i>In re</i> Clarke	(1887) 36 Ch. D. 348	175
Cooper <i>v.</i> Slade	(1858) 6 H.L.C. 746	695
Cork and Bandon Railway Co. <i>v.</i> Goode	(1853) 13 C.B. 826	300
Coroneo <i>v.</i> Kurri Kurri and South Maitland Amusement Co. Ltd.	(1934) 51 C.L.R. 328	537
Cory <i>v.</i> Bristow	(1877) 2 App. Cas. 262	59
Cousins <i>v.</i> Sun Life Assurance Society Cowell <i>v.</i> Rosehill Racecourse Co. Ltd.	(1933) Ch. 126	233
Cox <i>v.</i> Kilsby; <i>In re</i> Pitts	(1937) 56 C.L.R. 605	255
Craven <i>v.</i> Geal	(1931) 1 Ch. 546	693
Crease <i>v.</i> Barrett	(1932) V.L.R. 172	58
Cribb <i>v.</i> Kynoch Ltd. [No. 2]	(1835) 1 C.M. & R. 919	536
Crippen, <i>In the Estate of</i>	(1908) 2 K.B. 551	605
Cross <i>v.</i> Goode	(1911) P. 109	694
— <i>v.</i> London and Provincial Trust Ltd.	(1887) 8 L.R. (N.S.W.) 255	537
— (1938) 54 T.L.R. 399		118
Crossley Bros. Ltd. <i>v.</i> Lee	(1908) 1 K.B. 86	58
Crowley <i>v.</i> Templeton	(1914) 17 C.L.R. 457	506
Crown (The), <i>Ex parte</i> ; <i>In re</i> Oriental Bank Corporation	(1884) 28 Ch. D. 643; (1885) 54 L.J. Ch. 327; 52 L.T. 170	283, 302
Cudmore <i>v.</i> Wilson	(1881) 2 L.R. (N.S.W.) 228	569
Cuming Campbell Investments Pty. Ltd. <i>v.</i> Collector of Imposts (Vict.)	(1938) 60 C.L.R. 741	626
— <i>v.</i> —	(1940) V.L.R. 153	627
Cummins <i>v.</i> Fletcher	(1880) 14 Ch. D. 699	600
Currey <i>v.</i> Federal Building Society	(1929) 42 C.L.R. 421	506

D

D (A Lunatic Patient), <i>In re</i> [No. 2]	(1926) V.L.R. 467	301
Dailuaine-Talisker Distilleries <i>v.</i> Com- missioners of Inland Revenue	(1930) 15 Tax Cas. 613	116
Davidson <i>v.</i> Chirnside	(1908) 7 C.L.R. 324	624
Davies <i>v.</i> Collector of Imposts	(1908) V.L.R. 272	623
— <i>v.</i> London and Provincial Marine Insurance Co.	(1878) 8 Ch. D. 469	654

		PAGE
Davies (Harry) & Co. Pty. Ltd. v. East	(1925) V.L.R. 681	12
Davies' Policy Trusts, <i>In re</i>	(1892) 1 Ch. 90	256
Davis v. Gell	(1924) 35 C.L.R. 275	693
Davis (Jane and T. H.), <i>In re</i> ; Evans v. Moore	(1891) 3 Ch. 119	12
Dawson v. Zammit; <i>Ex parte</i> Zammit	(1936) Q.S.R. 322	560
Day, <i>Ex parte</i>	(1894) 15 L.R. (N.S.W.) 420; 11 W.N. (N.S.W.) 80	570
De Barres v. Shey	(1873) 29 L.T. (N.S.) 592	499
Debtor, <i>Re a</i>	(1939) 2 All E.R. 338	493
De Pothonier v. De Mattos	(1858) E.B. & E. 461	177
Deputy Federal Commissioner of Taxation v. Stranger	(1934) 50 C.L.R. 468	307
——— (N.S.W.) v. W. R. Moran Pty. Ltd.	(1939) 61 C.L.R. 735	339
Devine (Doe d.) v. Wilson	(1855) 10 Moo. P.C.C. 502	693
Dewar v. Inland Revenue Commis- sioners	(1935) 2 K.B. 351	116
De Witte v. Addison	(1899) 80 L.T. 207	677
Directors &c. of Central Railway Co. of Venezuela v. Kisch	(1867) L.R. 2 H.L. 99	366
Dixon v. Evans	(1872) L.R. 5 H.L. 606	356
Doe d. Devine v. Wilson	(1855) 10 Moo. P.C.C. 502	693
Doe d. Willis v. Martin	(1790) 4 T.R. 39	249
Donovan v. Hanna	(1926) N.Z.L.R. 883	597
Dott v. Brickwell	(1906) 23 T.L.R. 61	526
Drake v. Templeton	(1913) 16 C.L.R. 153	521
Duchess of Kingston's Case	(1776) 20 State Trials 356	77
Duckett v. Collector of Imposts	(1927) V.L.R. 457	623
Duncan v. Adamson	(1935) A.C. 398	413
Dwyer v. National Trustees Executors and Agency Co. of Australasia Ltd. [No. 2]	(1939) V.L.R. 417	3
E		
Edwards v. Walters	(1896) 2 Ch. 157	177
Egerton-Warburton v. Deputy Federal Commissioner of Taxation	(1934) 51 C.L.R. 568	417
Elder Smith & Co. Ltd. v. Commis- sioner of Taxation (N.S.W.)	(1932) 47 C.L.R. 471	156
Electric Telegraph Co. of Ireland, <i>In re</i> (Cookney's Case)	(1858) 3 De G. & J. 170.	357
Elkington's Case	(1867) 2 Ch. App. 511	355
Ellen v. Great Northern Railway Co.	(1901) 17 T.L.R. 453	614
Ellis & Co. v. Cross	(1915) 2 K.B. 654	491
E. O. Farley Ltd., <i>In re</i>	(1939) 40 S.R. (N.S.W.) 240; 56 W.N. (N.S.W.) 203	279
Equitable Life Assurance Society of the United States v. Reed	(1914) A.C. 587	570
European Investment Trust Co. Ltd. v. Jackson	(1932) 18 Tax Cas. 1	417
Evans, <i>Ex parte</i> ; <i>In re</i> Baum	(1880) 13 Ch. D. 424	332
——— v. Moore; <i>In re</i> Jane and T. H. Davis	(1891) 3 Ch. 119	12
Executor, Trustee and Agency Co. of S.A. Ltd. v. Deputy Federal Com- missioner of Taxes (S.A.)	(1939) 62 C.L.R. 545	468
F		
Farley (E. O.) Ltd., <i>In re</i>	(1939) 40 S.R. (N.S.W.) 240; 56 W.N. (N.S.W.) 203	279
Farmer v. Pill	(1902) 1 Ch. 954	654
——— v. Scottish North American Trust Ltd.	(1912) A.C. 118	417

	PAGE
Farmers' Mercantile Union and Chaff Mills Ltd. <i>v.</i> Coade	(1921) 30 C.L.R. 113 355
Federal Commissioner of Taxation— <i>See</i> Commissioner of Taxation.	
Financial Corporation, <i>Re</i>	(1867) 2 Ch. App. 714 357
Fireproof Doors Ltd., <i>In re</i>	(1916) 2 Ch. 142 356
First National Reinsurance Co. Ltd. <i>v.</i> Greenfield	(1921) 2 K.B. 260 356
Fisher's Case; <i>In re</i> Southport and West Lancashire Banking Co.	(1885) 31 Ch. D. 120 355
Fleetwood's Policy, <i>In re</i>	(1926) Ch. 48 236
Flookton <i>v.</i> Hall	(1849) 14 Q.B. 380; 16 Q.B. 1039 184
Foerster <i>v.</i> Newlands (West Griqualand) Diamond Mines (Ltd.)	(1902) 18 T.L.R. 497 332
Food Controller <i>v.</i> Cork	(1923) A.C. 647 281
Ford <i>v.</i> Beech	(1846) 11 Q.B. 852 176
Forshaw <i>v.</i> Higginson	(1857) 8 DeG. & M. 827 50
Freeman <i>v.</i> Cooke	(1848) 2 Ex. 654 662
French <i>v.</i> French and Kelleher	(1910) Q.S.R. 190 694
Furlong, <i>Re</i> ; <i>Ex parte</i> James	(1940) 40 S.R. (N.S.W.) 345; 57 W.N. (N.S.W.) 119 568

G

Gale, <i>In re</i> ; Blake <i>v.</i> Gale	(1883) 22 Ch. D. 820 18
Garrard <i>v.</i> Frankel	(1862) 30 Beav. 445 662
— <i>v.</i> Lauderdale (Lord)	(1830) 3 Sim. 1 492
Gaskill <i>v.</i> Gaskill	(1921) P. 425 693
Gas Light and Coke Co. <i>v.</i> Turner	(1840) 6 Bing. N.C. 324 531
Gibb <i>v.</i> Australian Mutual Provident Society	(1922) 23 S.R. (N.S.W.) 19; 39 W.N. (N.S.W.) 235 238
Giffen <i>v.</i> Wedd; <i>In re</i> Monk	(1927) 2 Ch. 197 212
Giles <i>v.</i> Grover	(1832) 1 Cl. & F. 72 301
Gladitz, <i>In re</i> ; Guaranty Executor and Trustee Co. Ltd. <i>v.</i> Gladitz	(1937) Ch. 588 236
Glasgow Corporation <i>v.</i> M'Ewan	(1900) A.C. 91 56
Gleaner Co. Ltd. <i>v.</i> Assessment Committee	(1922) 2 A.C. 169 116
Glebe (Borough of) <i>v.</i> Lukey	(1904) 1 C.L.R. 158 57
Goodsell <i>v.</i> National Bank of Australasia [No. 2]	(1890) 11 L.R. (N.S.W.) Eq. 156 536
Gordon <i>v.</i> Chief Commissioner of Metropolitan Police	(1910) 2 K.B. 1080 526
Grand Trunk Railway Co. of Canada <i>v.</i> Jennings	(1888) 13 App. Cas. 800 614
Grassmere Estate Co. Ltd. <i>v.</i> Illingworth	(1889) 15 V.L.R. 687 25
Gray <i>v.</i> Penrhyn	(1937) 3 All E.R. 468 119
Greenfield <i>v.</i> Edwards	(1865) 2 DeG.J. & S. 582 653
Greenwood, <i>Re</i> ; Greenwood <i>v.</i> Firth	(1911) 105 L.T. 509 10
Grey <i>v.</i> Tiley	(1932) 16 Tax Cas. 414 116
Griffiths <i>v.</i> Farmer & Co. Ltd.	(1940) 40 S.R. (N.S.W.) 296; 57 W.N. (N.S.W.) 96 603
Griffiths' Policy, <i>In re</i>	(1903) 1 Ch. 739 256
Grigby <i>v.</i> Cox	(1750) 1 Ves. Sen. 517 671
Guaranty Executor and Trustee Co. Ltd. <i>v.</i> Gladitz; <i>In re</i> Gladitz	(1937) Ch. 588 236
Gubbins <i>v.</i> Creed	(1804) 2 Sch. & Lef. 214 589

H

Hales <i>v.</i> Petit	(1662) 1 Plowd. Com. 253 693
Halfhead <i>v.</i> Sheppard	(1859) 1 E. & E. 918 267

	PAGE
Hall, In the Estate of ; Hall <i>v.</i> Knight and Baxter	(1914) P. 1 693
Hall & Co. Ltd. <i>v.</i> Commissioners of Inland Revenue	(1921) 3 K.B. 152 116
Hall-Dare, <i>In re</i> ; Le Marchant <i>v.</i> Lee Warner	(1916) 1 Ch. 272 213
Ham (Administratrix) <i>v.</i> Grand Trunk Railway Co.	(1862) 11 Up. Can. C.P.R. 86 694
Harbon <i>v.</i> Geddes	(1935) 53 C.L.R. 33 606
Harding <i>v.</i> Federal Commissioner of Taxation	(1917) 23 C.L.R. 119 118
Hardman <i>v.</i> McLeod	(1926) 26 S.R. (N.S.W.) 578 ; 43 W.N. (N.S.W.) 194 530
Hardy <i>v.</i> Reeves	(1799) 4 Ves. 466 589
Harle <i>v.</i> Catherall	(1866) 14 L.T. 801 76
Harris <i>v.</i> Goodwyn	(1841) 2 M. & G. 405 176
Harry Davies & Co. Pty. Ltd. <i>v.</i> East Hartley's Case	(1925) V.L.R. 681 12
Harvey <i>v.</i> Stracey	(1874) L.R. 18 Eq. 542 ; (1875) 10 Ch. App. 157 367
Hellawell <i>v.</i> Eastwood	(1852) 1 Drew. 73 269
Helsham <i>v.</i> Blackwood	(1851) 6 Ex. 295 58
Henderson <i>v.</i> Astwood	(1851) 11 C.B. 111 710
_____ <i>v.</i> Meade-King Robinson & Co. Ltd.	(1894) A.C. 150 584
Henley & Co., <i>In re</i>	(1938) 22 Tax Cas. 97 417
Hennessy <i>v.</i> Wright [No. 2]	(1878) 9 Ch. D. 469 286
Henry <i>v.</i> Armstrong	(1888) 24 Q.B.D. 445 76
Herald & Weekly Times Ltd. <i>v.</i> Federal Commissioner of Taxation	(1881) 18 Ch. D. 668 679
_____ <i>v.</i> McGregor	(1932) 48 C.L.R. 113 410
Heywood, <i>In re</i> ; Parkington <i>v.</i> Heywood	(1928) 41 C.L.R. 254 537
Himmelhoch (Isaac) (Deceased), <i>Re</i>	(1897) 2 Ch. 593 306
Hire Purchase Furnishing Co. Ltd. <i>v.</i> Richens	(1928) 29 S.R. (N.S.W.) 90 ; 45 W.N. (N.S.W.) 173 238
H. J. Webb & Co. (Smithfield, London), Ltd., <i>In re</i>	(1887) 20 Q.B.D. 387 693
Hobart Savings Bank and Launceston Bank for Savings <i>v.</i> Federal Commissioner of Taxation	(1922) 2 Ch. 369 284
Hobson <i>v.</i> Gorringe	(1930) 43 C.L.R. 364 207
Hoghton <i>v.</i> Hoghton	(1897) 1 Ch. 182 58
Holland <i>v.</i> Hodgson	(1852) 15 Beav. 275 678
Hollingham <i>v.</i> Head	(1872) L.R. 7 C.P. 328 58
Holmes <i>v.</i> Jones	(1858) 4 C.B.N.S. 388 535
Holywell Union and Halkyn Parish <i>v.</i> Halkyn Drainage Co.	(1907) 4 C.L.R. 1692 530
Honoralh Luke, <i>Ex parte</i>	(1895) A.C. 117 57
Hooper, <i>Ex parte</i> ; R. <i>v.</i> Deputy Federal Commissioner of Taxation (S.A.)	(1901) 1 S.R. (N.S.W.) 322 ; 18 W.N. (N.S.W.) 175 570
_____ <i>v.</i> Cooke	(1926) 37 C.L.R. 368 419
Hope <i>v.</i> Brash	(1855) 20 Beav. 639 601
Hornibrook (M. R.) (Pty.) Ltd. <i>v.</i> Federal Commissioner of Taxation	(1897) 2 Q.B. 188 76
Houghton, <i>In re</i> ; Houghton <i>v.</i> Houghton	(1939) 62 C.L.R. 272 57
	(1915) 2 Ch. 173 693

		PAGE
Houghton v. Sevenoaks Estate Co.	(1884) 33 W.R. 341	599
How v. Earl Winterton	(1896) 2 Ch. 626	11
Howard's Case; <i>In re</i> Leeds Banking Co.	(1866) 1 Ch. App. 561	12
Howard-Smith v. Comptroller of Stamps	(1935) V.L.R. 387	626
Howatson v. Webb	(1908) 1 Ch. 1	653
Howell v. Dering	(1915) 1 K.B. 54	167
Howes v. Bishop	(1909) 2 K.B. 390	658
Hughes, <i>In re</i> ; Hughes v. Footner	(1921) 2 Ch. 208	238
— v. Bank of New Zealand	(1938) 1 All E.R. 778	119
— v. Footner; <i>In re</i> Hughes	(1921) 2 Ch. 208	238
Huguenin v. Baseley	(1807) 14 Ves. 273	675
Hyatt, <i>In re</i> ; Bowles v. Hyatt	(1888) 38 Ch. D. 609	12

I

Income Tax Acts, <i>In re</i>	(1897) 23 V.L.R. 312	118
—, <i>In re</i> [No. 1]	(1930) V.L.R. 211	204
—, <i>In re</i> [No. 2]	(1907) V.L.R. 327; 28 A.L.T. 196	410
—, <i>In re</i> [No. 2]	(1930) V.L.R. 233	118
Indo-China Steam Navigation Co., <i>In re</i>	(1917) 2 Ch. 100	355
Ind's Case	(1872) 7 Ch. App. 485	357
Inland Revenue Commissioners v. Blott	(1920) 1 K.B. 114	196
— v. Blott and Greenwood	(1921) 2 A.C. 171	118, 191
— v. Morrison	(1932) 17 Tax Cas. 325; (1932) S.C. 638	116, 158
— v. Sansom	(1921) 2 K.B. 492	625
— v. Von Glehn	(1920) 2 K.B. 553	134
Isaac Himmelhoch (Deceased), <i>Re</i>	(1928) 29 S.R. (N.S.W.) 90; 45 W.N. (N.S.W.) 173	238

J

James, <i>Ex parte</i> ; <i>Re</i> Furlong	(1940) 40 S.R. (N.S.W.) 345; 57 W.N. (N.S.W.) 119	568
— v. Federal Commissioner of Taxation	(1924) 34 C.L.R. 404	191
Jane and T. H. Davis, <i>In re</i> ; Evans v. Moore	(1891) 3 Ch. 119	12
Jarvis v. Jarvis	(1893) 69 L.T. 412; 9 T.L.R. 631	68
J. Carpenter Hales & Co. Ltd., <i>Re</i>	(1926) 26 S.R. (N.S.W.) 420; 43 W.N. (N.S.W.) 116	286
J. C. Williamson's Tivoli Vaudeville Pty. Ltd. v. Federal Commissioner of Taxation	(1929) 42 C.L.R. 452	626
Jeffrey's Deed of Arrangement, <i>Re</i>	(1933) 5 A.B.C. 189	493
Jelbarts Pty. Ltd. v. McDonald	(1919) V.L.R. 478	167
Johns v. James	(1878) 8 Ch. D. 744	492
Jones v. Harris	(1804) 9 Ves. 486	673
— v. Owens; <i>Re</i> Owens	(1882) 47 L.T. 61	11
— v. Williams; <i>In re</i> Williams	(1887) 36 Ch. D. 573	306
Joseph v. Colonial Treasurer (N.S.W.)	(1918) 25 C.L.R. 32	320
J. P. Sennitt & Son Pty. Ltd. v. Federal Commissioner of Taxation	(1932) 1 A.T.D. 387	415

		K	PAGE
Keep, McPherson Ltd., <i>Re</i>	(1931) 48 W.N. (N.S.W.)	180	281
Kelcey, <i>In re</i> ; Tyson v. Kelcey	(1899) 2 Ch. 530		175
Kelly v. Collector of Imposts	(1907) 29 A.L.T. 91		623
Kempson v. Ashbee	(1874) 10 Ch. App. 15		677
Kennedy v. Kingston	(1821) 2 Jac. & W. 431		247
Keyes v. Elkins	(1864) 5 B. & S. 240		177
King, The— <i>See R.</i>			
Kirby v. Wilkins	(1929) 2 Ch. 444		357
Knight v. Barber	(1846) 16 M. & W. 66		57
L			
Lacons v. Warmoll	(1907) 2 K.B. 350		12
Lamacraft v. Smith	(1916) 140 L.T. Jo. 501		596
Lambe v. Inland Revenue Commis- sioners	(1934) 1 K.B. 178		118
Lambert v. Thwaites	(1866) L.R. 2 Eq. 151		247
Langton v. Hughes	(1813) 1 M. & S. 593		527
L'Anson v. Greene	(1938) Unreported		36
Latter v. Muswellbrook Corporation	(1936) 56 C.L.R. 422		608
Lawford v. Commissioner of Taxation (N.S.W.)	(1936) 4 A.T.D. 99		118
Leahy, <i>Ex parte</i>	(1904) 4 S.R. (N.S.W.) 401 ; 21 W.N. (N.S.W.) 129		100
Lee v. Barnes	(1886) 17 Q.B.D. 77		507
Leeds Banking Co., <i>In re</i> ; Howard's Case	(1886) 1 Ch. App. 561		12
Leeds Estate Building and Invest- ment Company v. Shepherd	(1887) 36 Ch. D. 787		12
Leigh v. Inland Revenue Commis- sioners	(1928) 1 K.B. 73		116
— v. Taylor	(1902) A.C. 157		57
Le Marchant v. Lee Warner; <i>In re</i> Hall-Dare	(1916) 1 Ch. 272		213
Leng, <i>In re</i> ; Tarn v. Emmerson	(1895) 1 Ch. 652		306
Lesingham's Trusts, <i>In re</i>	(1883) 24 Ch. D. 703		570
Lightfoot v. Tenant	(1796) 1 B. & P. 551		527
Llewellyn's Settlement, <i>In re</i> ; Official Solicitor v. Evans	(1921) 2 Ch. 281		238
Lloyds Bank Ltd., <i>In re</i> ; Bomze and Lederman v. Bomze	(1931) 1 Ch. 289		675
Local Government Board v. South Stoneham Union	(1909) A.C. 57		572
Lodge v. Dowie	(1935) 36 S.R. (N.S.W.) 52 ; 53 W.N. (N.S.W.) 47		236
London and Mediterranean Bank Ltd., <i>In re</i> (Wright's Case)	(1871) 7 Ch. App. 55		356
London and South Western Railway Co. v. Flower	(1875) 1 C.P.D. 77		310
London and Westminster Loan and Discount Co. Ltd. v. Bilton	(1911) 27 T.L.R. 184		677
— v. Drake	(1859) 6 C.B.N.S. 798		59
London County Council v. Attorney- General	(1901) A.C. 26		118
London Furnishing Co. Ltd., <i>Re</i>	(1930) 48 W.N. (N.S.W.) 27		298
London General Omnibus Co. Ltd. v. Holloway	(1912) 2 K.B. 72		663
London Suburban Bank, <i>In re</i>	(1872) L.R. 15 Eq. 274		367
Longbottom v. Berry	(1869) L.R. 5 Q.B. 123		58
Longmore v. Broom	(1802) 7 Ves. Jun. 124		238
Lord Belhaven's Case	(1865) 34 L.J. Ch. 303 ; 3 DeG.J. & Sm. 41		356, 371

		PAGE
Lord Bishop of Natal, <i>In re</i>	(1864) 3 Moo. P.C.N.S. 114	90
Lothian Chemical Co. Ltd. v. Rogers	(1926) 11 Tax Cas. 508	154
Luke v. Tonkin; <i>In re</i> Symons	(1882) 21 Ch. D. 757	18
— (Honorah), <i>Ex parte</i>	(1901) 1 S.R. (N.S.W.) 322; 18 W.N. (N.S.W.) 175	570
Lundy v. Lundy	(1895) 24 Can. S.C.R. 650	694
Lyle-Samuel v. Odhams Ltd.	(1920) 1 K.B. 135	76
Lyons (Mayor of) v. Advocate-General of Bengal	(1876) 1 App. Cas. 91	224
Lyric Syndicate (Ltd.), <i>In re</i>	(1900) 17 T.L.R. 162	457

M

Maas v. Gas Light and Coke Co.	(1911) 2 K.B. 543	92
McClintock v. Noffke; <i>Ex parte</i> Noffke	(1936) Q.S.R. 73	560
McConnell v. Wright	(1903) 1 Ch. 546	529
McDonald v. Dennys Lascelles Ltd.	(1933) 48 C.L.R. 457	25
McGifford v. O'Brien	(1932) V.L.R. 71	25
Mackay, <i>In re</i> ; Mackay v. Gould	(1906) 1 Ch. 25	12
McKenzie v. Royal Bank of Canada	(1934) A.C. 468	652
M'Kinnell v. Robinson	(1838) 3 M. & W. 434	528
Mackintosh v. Trotter	(1838) 3 M. & W. 184	59
McLachlan v. Commissioner of Taxes Madeleine Vionnet et Cie v. Wills	(1912) S.A.L.R. 138	117
Mahony v. Hosken	(1939) 56 T.L.R. 15	409
Maitland v. Irving	(1912) 14 C.L.R. 379	507
Major v. Bretherton	(1846) 15 Sim. 437	677
Makin v. Attorney-General for New South Wales	(1928) 41 C.L.R. 62	694
— v. Watkinson	(1894) A.C. 57	538
Manisty v. Churchill; <i>In re</i> Churchill (Lord)	(1870) L.R. 6 Ex. 25	283
Manitoba Lumber Co. Ltd. v. Emmer- son	(1888) 39 Ch. D. 174	306
Manitoba Lumber Co. Ltd. v. Emmer- son	(1912) 5 D.L.R. 337	596
Maritime Electric Co. Ltd. v. General Dairies Ltd.	(1937) A.C. 610	117
Marler v. Tommas	(1873) L.R. 17 Eq. 8	653
Marsden, <i>In re</i> ; Bowden and Gibbs v. Layland	(1884) 26 Ch. D. 783	12
— v. Kent	(1877) 5 Ch. D. 598	51
Marsden's and Houldey's Deed of Arrangement, <i>Re</i>	(1884) 26 Ch. D. 783	12
Marshall v. Cave	(1877) 5 Ch. D. 598	51
— v. New York	(1932) 5 A.B.C. 72	491
Martin v. Freeman; <i>Re</i> Taylor	(1824) 3 L.J. (O.S.) Ch. 57	584
Mason v. Harry Parker Ltd.	(1920) 254 U.S. 380	302
Mather v. Fraser	(1885) 58 L.T. 538	212
Maxwell v. Maxwell	(1940) L.T. Jo. 377	531
Mayson v. Clouet	(1856) 2 K. & J. 536	58
Melbourne Tramway and Omnibus Co. Ltd. v. Fitzroy Corporation	(1870) L.R. 4 H.L. 506	213
Melhuish v. Collier	(1924) A.C. 980	25
Mertens v. Walley; <i>In re</i> Sergeant	(1901) A.C. 153	57
Metropolitan Asylum District v. Hill Metropolitan Gas Co. v. Federal Com- missioner of Taxation	(1850) 15 Q.B. 878	546
Metropolitan Railway Co. v. Fowler	(1884) 26 Ch. D. 575	570
Midland Railway Co. v. Martin & Co.	(1882) 47 L.T. 29	535
Mills v. Farmer	(1932) 47 C.L.R. 621	418
Milnes v. Busk	(1893) A.C. 416	59
Minshall v. Lloyd	(1893) 2 Q.B. 172	695
Moloney's Deed of Arrangement, <i>Re</i>	(1815) 19 Ves. Jun. 483	224
	(1794) 2 Ves. Jun. 488	672
	(1837) 2 M. & W. 450	59
	(1931) 3 A.B.C. 275	491

		PAGE
Monk, <i>In re</i> ; Giffen <i>v.</i> Wedd	(1927) 2 Ch. 197	212
Moore <i>v.</i> Painter	(1842) 6 Jur. 903	585
— <i>v.</i> Tuckwell	(1845) 1 C.B. 607	537
Moran <i>v.</i> House	(1924) 35 C.L.R. 60	213
Moreau <i>v.</i> Federal Commissioner of Taxation	(1926) 39 C.L.R. 65	409
Morley <i>v.</i> Hall	(1834) 2 Dowl. 494	624
Morris <i>v.</i> Baron & Co.	(1918) A.C.	176
— <i>v.</i> Davies	(1837) 5 Cl. & Fin. 163	693
Morrison, Jones & Taylor Ltd., <i>In re</i> ; Cokes <i>v.</i> Morrison, Jones & Tay- lor, Ltd.	(1914) 1 Ch. 50	59
M. R. Hornibrook (Pty.) Ltd. <i>v.</i> Federal Commissioner of Taxa- tion	(1939) 62 C.L.R. 272	57
Muir <i>v.</i> Archdall	(1918) 19 S.R. (N.S.W.) 10; 36 W.N. (N.S.W.) 4	214
Mulcahy <i>v.</i> Hoyne	(1925) 36 C.L.R. 41	527
Mullen <i>v.</i> Hood	(1935) 54 C.L.R. 35; 35 S.R. (N.S.W.) 289; 52 W.N. (N.S.W.) 84	569, 570
Municipal Council of Sydney <i>v.</i> Young	(1898) A.C. 457	58
Municipal District of Concord <i>v.</i> Coles	(1905) 3 C.L.R. 96	58
Munro <i>v.</i> Dunn	(1925) 25 S.R. (N.S.W.) 209; 42 W.N. (N.S.W.) 53	530
Murray <i>v.</i> Schwachman Ltd.	(1938) 1 K.B. 130	604
Murray Engineering Co. Ltd., <i>Re</i>	(1924) S.A.S.R. 121	357
Mutual Life Insurance Co. of New York <i>v.</i> Moss	(1906) 4 C.L.R. 311	695
— <i>v.</i> Pechotsch	(1905) 2 C.L.R. 823	236

N

Nall (Robert G.) Ltd. <i>v.</i> Federal Com- missioner of Taxation	(1937) 57 C.L.R. 695	117
National Mutual Life Association of Australasia Ltd. <i>v.</i> Godrich	(1910) 10 C.L.R. 1	702
National Trustees Company of Aus- tralasia <i>v.</i> General Finance Com- pany of Australasia	(1905) A.C. 373	11
Neal <i>v.</i> Ayers	(1940) 40 S.R. (N.S.W.) 16; 57 W.N. (N.S.W.) 45	524
Neale <i>v.</i> Electric and Ordnance Acces- sories Co. Ltd.	(1906) 2 K.B. 558	605
Nevill (W.) & Co. Ltd. <i>v.</i> Federal Com- missioner of Taxation	(1937) 56 C.L.R. 290	410
Newland's Case	(1706) 1 P. Wms. 92	318
New Plymouth Borough Council <i>v.</i> Taranaki Electric-Power Board	(1933) A.C. 680	571
New South Wales Taxation Commis- sioners <i>v.</i> Palmer	(1907) A.C. 179	286
New York <i>v.</i> Heirs of Phillips De- ceased	(1939) 3 All E.R. 952	692
New Zealand Flax Investments Ltd. <i>v.</i> Federal Commissioner of Taxa- tion	(1938) 61 C.L.R. 179	411
Nicol's Case	(1885) 29 Ch. D. 421	356
Nixon <i>v.</i> Smith; <i>In re</i> Timmis	(1902) 1 Ch. 176	12
Noffke, <i>Ex parte</i> ; McClintock <i>v.</i> Noffke	(1936) Q.S.R. 73	560
North Shore Gas Co. Ltd., <i>Re</i> ; <i>Ex parte</i> Commissioner of Stamp Duties	(1939) 40 S.R. (N.S.W.) 85; 56 W.N. (N.S.W.) 150	52

		PAGE
North Sydney Investment &c. Co. <i>v.</i> Commissioners of Taxation	(1898) 19 L.R. (N.S.W.) 225; 15 W.N. (N.S.W.) 82	118
Norwich Provident Insurance Society, <i>In re</i> (Bath's Case)	(1878) 8 Ch. D. 334	355

O

Oakes <i>v.</i> Turquand & Harding	(1867) L.R. 2 H.L. 325	366
Officer's Transfer, <i>In re</i>	(1918) V.L.R. 607	623
Official Solicitor <i>v.</i> Evans; <i>In re</i> Llewellyn's Settlement	(1921) 2 Ch. 281	238
O'Flanagan and O'Kelly, <i>Ex parte</i> ; <i>R. v.</i> Macfarlane	(1923) 32 C.L.R. 518	79
Oliver <i>v.</i> Woodroffe	(1839) 4 M. & W. 650	616
Ooregum Gold Mining Company of India <i>v.</i> Roper	(1892) A.C. 125	198
Oriental Bank Corporation, <i>In re</i> ; <i>Ex parte</i> The Crown	(1884) 28 Ch. D. 643; (1885) 54 L.J. Ch. 327; 52 L.T. 170 283, 302	318
Orlebar <i>v.</i> Fletcher	(1721) 1 P. Wms. 737	318
Ormond Investment Co. Ltd. <i>v.</i> Betts O'Shea <i>v.</i> Commissioner of Taxes (Vict.)	(1928) A.C. 143 (1927) 39 C.L.R. 313	116 415
Overton <i>v.</i> Banister	(1844) 3 Hare 503	616
Owens, <i>Re</i> ; Jones <i>v.</i> Owens	(1882) 47 L.T. 61	11
Owners of the <i>P. Caland</i> and Freight <i>v.</i> Glamorgan Steamship Co. Ltd.	(1893) A.C. 207	694

P

Packe, <i>In re</i> ; Sanders <i>v.</i> Attorney- General	(1918) 1 Ch. 437	214
Page <i>v.</i> Burtwell	(1908) 2 K.B. 758	605
Parent Trust and Finance Co. Ltd., <i>Re</i>	(1937) 4 All E.R. 396	654
Parker and Gabell <i>v.</i> South Eastern Railway Co.	(1877) 2 C.P.D. 416	653
Parkes <i>v.</i> White	(1805) 11 Ves. 209	674
Parkington <i>v.</i> Heywood; <i>In re</i> Hey- wood	(1897) 2 Ch. 593	306
Parnell <i>v.</i> Walter	(1890) 24 Q.B.D. 441	76
Pearce <i>v.</i> Brooks	(1866) L.R. 1 Ex. 213	526
Pearson (S.) & Son Ltd. <i>v.</i> Dublin Corporation	(1907) A.C. 351	167
Peers <i>v.</i> Collector of Imposts	(1920) V.L.R. 516	632
Perkins <i>v.</i> Hugh Stevenson & Sons Ltd. Permanent Trustee Co. <i>v.</i> Redman	(1940) 1 K.B. 56 (1917) 17 S.R. (N.S.W.) 60; 34 W.N. (N.S.W.) 28	605 262
Perpetual Executors and Trustees Association of Australia Ltd. <i>v.</i> Hosken	(1912) 14 C.L.R. 286	506
Perpetual Trustee Co. Ltd. <i>v.</i> Federal Commissioner of Taxation	(1931) 45 C.L.R. 224	204
Perrott <i>v.</i> Deputy Federal Commis- sioner of Taxation (N.S.W.)	(1925) 40 C.L.R. 450	119
Pettett <i>v.</i> Collector of Imposts	(1918) V.L.R. 163	626
Phene's Trusts, <i>Re</i>	(1868) L.R. 5 Eq. 346	267
Phillips <i>v.</i> Lynch	(1907) 5 C.L.R. 12	572
Pimlico Tramway Co. <i>v.</i> Greenwich	(1873) L.R. 9 Q.B. 9	57
Pirrie <i>v.</i> McFarlane	(1925) 36 C.L.R. 170	282
Pitts, <i>In re</i> ; Cox <i>v.</i> Kilsby	(1931) 1 Ch. 546	693

		PAGE
Platt v. Rowe	(1909) 26 T.L.R. 49	357
Plummer, <i>Re</i> ; <i>Ex parte</i> Trustees Executors and Agency Co. Ltd. and A. Kallaher	(1936) 9 A.B.C. 76	492
Plymouth Mutual Co-operative and Industrial Society Ltd. v. Traders' Publishing Association Ltd.	(1906) 1 K.B. 403	76
Pole v. Pattenden; <i>In re</i> Richardson	(1920) 1 Ch. 423	11
Powell v. Trotter	(1861) 1 Dr. & Sm. 388	584
Price v. Griffith	(1851) 1 DeG.M. & G. 80	357
Prince of Wales &c. Association Co. v. Palmer	(1858) 25 Beav. 605	709
Prior v. Horniblow	(1836) 2 Y. & C. 200	16
Prothonotary (The), <i>Ex parte</i> ; <i>In re</i> a Solicitor	(1939) 56 W.N. (N.S.W.) 53	695
Public Trustee v. Ross; <i>In re</i> Bain	(1930) 1 Ch. 224	212
— (N.S.W.) v. Federal Com- missioner of Taxation	(1934) 51 C.L.R. 75	204
Pulbrook v. Richmond Consolidated Mining Co.	(1878) 9 Ch. D. 610	366
Pybus v. Smith	(1790) 1 Ves. Jun. 189; (1791) 3 Bro. C.C. 341	671

Q

Quarrell v. Beckford	(1816) 1 Madd. 269	584
Queen, The— <i>See</i> R.		

R

R. v. Anderson Logging Co.	(1926) A.C. 140	118
— v. Arndel	(1906) 3 C.L.R. 557	418
— v. Barger	(1908) 6 C.L.R. 41	341
— v. Bullfinch Pty. (W.A.) Ltd.	(1912) 15 C.L.R. 443	625
— v. Burke	(1858) 8 Cox C.C. 44	551
— v. Cargill	(1913) 2 K.B. 271	537
— v. Deputy Federal Commissioner of Taxation (S.A.); <i>Ex parte</i> Hooper	(1926) 37 C.L.R. 368	419
— v. Dowsey	(1903) 29 V.L.R. 453; 25 A.L.T. 149	68
— v. Helton	(1939) Q.S.R. 1	700
— v. Hutchings	(1881) 6 Q.B.D. 300	695
— v. Lee	(1886) L.R. 1 Q.B. 241	57
— v. Licensing Authority of Ipswich; <i>Ex parte</i> Conway	(1910) Q.S.R. 213	569
— v. Lovegrove	(1920) 3 K.B. 643	537
— v. Macfarlane; <i>Ex parte</i> O'Flana- gan and O'Kelly	(1923) 32 C.L.R. 518	79
— v. M'Leod	(1890) 11 L.R. (N.S.W.) 218	537
— v. Mayor &c. of Melbourne	(1879) 5 V.L.R. (L.) 446	570
— v. St. Clement Danes	(1862) 3 B. & S. 143	411
— v. Seery	(1914) 19 C.L.R. 15	695
— v. Sutton	(1908) 5 C.L.R. 789	281
— v. Wimbledon Local Board	(1882) 8 Q.B.D. 459	570
Radio Pictures Ltd. v. Inland Revenue Commissioners	(1938) 22 Tax Cas. 106	410
Railway Time Tables Publishing Co., <i>In re</i> ; <i>Ex parte</i> Sandys	(1889) 42 Ch. D. 98	367
Ratcliffe v. Winch	(1853) 17 Beav. 217	50
Ray v. Jones	(1865) 19 C.B.N.S. 416	176
Read v. Chown	(1929) 46 W.N. (N.S.W.) 154	214
Reid Hewitt & Co. v. Joseph	(1918) A.C. 717	167
Reilly v. Booth	(1890) 44 Ch. D. 12	59

		PAGE
Renown Rubber Ltd., <i>In re</i>	(1933) Q.S.R. 324	355
Repatriation Commission <i>v.</i> Kirkland Reynolds, <i>Re</i> ; Reynolds <i>v.</i> Commis- sioner of Taxes (Vict.)	(1923) 32 C.L.R. 1	322
— <i>v.</i> Ashby & Son	(1931) V.L.R. 254	236
— <i>v.</i> Commissioner of Taxes (Vict.); <i>Re</i> Reynolds	(1904) A.C. 466	58
— <i>v.</i> Fury	(1931) V.L.R. 254	236
Richard Brady Franks Ltd. <i>v.</i> Price	(1921) V.L.R. 14	12
Richardson, <i>In re</i> ; Pole <i>v.</i> Pattenden Robb <i>v.</i> Watson	(1936) 37 S.R. (N.S.W.) 37; 53 W.N. (N.S.W.) 238	215
Robert G. Nall Ltd. <i>v.</i> Federal Com- missioner of Taxation	(1920) 1 Ch. 423	11
Roberts <i>v.</i> Collector of Imposts	(1910) 1 I.R. 243	236
— <i>v.</i> Deputy Commissioner of Taxation	(1937) 57 C.L.R. 695	117
— <i>v.</i> Southwell	(1919) V.L.R. 638	626
Robertson <i>v.</i> Commissioner of Taxes — <i>v.</i> Federal Commissioner of Taxation	(1919) S.A.L.R. 143	422
Roche, <i>In re</i> ; Allen <i>v.</i> Helton	(1940) 57 W.N. (N.S.W.) 33	581
—, <i>In re</i> ; — <i>v.</i> —	(1928) S.A.S.R. 313	120
Rogers <i>v.</i> Schultz	(1937) 57 C.L.R. 147	412
Rolfe and the Bank of Australasia <i>v.</i> Flower, Salting & Co.	(1939) Q.S.R. 221	692
Rowe <i>v.</i> Australian United Steam Navigation Co. Ltd.	(1940) Q.S.R. 1	692
Rowell <i>v.</i> John Rowell & Sons Ltd.	(1921) 21 S.R. (N.S.W.) 731	606
Royal North Shore Hospital of Sydney <i>v.</i> Attorney-General (N.S.W.)	(1865) L.R. 1 P.C. 27	617
Ruddenklau <i>v.</i> Charlesworth	(1909) 9 C.L.R. 1	695
Ruhamah Property Co. Ltd. <i>v.</i> Federal Commissioner of Taxation	(1912) 2 Ch. 609	356
Ryan <i>v.</i> Ross	(1938) 60 C.L.R. 396	212
Rymer, <i>In re</i> ; Rymer <i>v.</i> Stanfield	(1925) N.Z.L.R. 161	13
	(1928) 41 C.L.R. 148	415
	(1916) 22 C.L.R. 1	536
	(1895) 1 Ch. 19	231

S

Sadler <i>v.</i> Johnson	(1847) 16 M. & W. 775	63
St. Bartholomew's Hospital (Gov- ernors) <i>v.</i> Cambden; <i>In re</i> Blow St. Lucia Usines and Estates Co. Ltd. <i>v.</i> St. Lucia (Colonial Treasurer)	(1914) 1 Ch. 233	11
Salomon <i>v.</i> Salomon & Co.	(1924) A.C. 508	117
Samuel <i>v.</i> McGillivray	(1897) A.C. 22	625
Samuel Allen & Sons Ltd., <i>In re</i>	(1887) 14 V.L.R. 784	39
Sanders <i>v.</i> Attorney-General; <i>In re</i> Packer	(1907) 1 Ch. 575	59
Sandon <i>v.</i> Hooper	(1918) 1 Ch. 437	214
	(1843) 12 L.J. Eq. 309; (1844) 14 L.J. Eq. 120	584
Sandys, <i>Ex parte</i> ; <i>In re</i> Railways Time Tables Publishing Co.	(1889) 42 Ch. D. 98	367
Seaton <i>v.</i> Twyford	(1870) L.R. 11 Eq. 591	653
Secretary of State for India <i>v.</i> Rames- waram Devasthanam	(1934) L.R. 61 Ind. App. 163	416
Sennitt (J. P.) & Son Pty. Ltd. <i>v.</i> Fed- eral Commissioner of Taxation	(1932) 1 A.T.D. 387	415
Sergeant, <i>In re</i> ; Mertens <i>v.</i> Walley	(1884) 26 Ch. D. 575	570
Sexton <i>v.</i> Horton	(1926) 38 C.L.R. 240	255
Seymour <i>v.</i> Reed	(1927) A.C. 554	118
Seyton, <i>In re</i> ; Seyton <i>v.</i> Satter- thwaite	(1887) 34 Ch. D. 511	256

		PAGE
Sharp v. Wakefield	(1891) A.C. 173	570
Sharpe's Deed of Arrangement, <i>Re</i>	(1932) 5 A.B.C. 60	491
Shaw v. Halifax Corporation	(1915) 2 K.B. 170	204
<i>v. Willis</i> ; <i>In re Willis</i>	(1921) 1 Ch. 44	239
Shears & Sons Ltd. v. Jones	(1922) 128 L.T. 218	681
Shell Co. of Australia Ltd. v. Federal Commissioner of Taxation	(1931) A.C. 275; 44 C.L.R. 530; (1926) 38 C.L.R. 158	79, 456 584
Shepard v. Jones	(1882) 21 Ch. D. 469	584
Shepherd v. Felt and Textiles of Aus- tralia Ltd.	(1931) 45 C.L.R. 359	378, 695
Shortland Flat Gold-Mining Co., <i>In re</i>	(1910) 29 N.Z.L.R. 931	357
Sigsworth, <i>In re</i> ; Bedford v. Bedford	(1935) Ch. 89	693
Silver Brothers Ltd., <i>In re</i>	(1932) A.C. 514	281
Simpson v. Maurice's Executors	(1929) 14 Tax Cas. 580	118
Sloan and Maxwell, <i>Re</i>	(1931) 3 A.B.C. 273	493
Smith v. Chadwick	(1884) 9 App. Cas. 187	653
<i>v. Commonwealth Oil Re-</i> <i>fineries Ltd.</i>	(1938) 60 C.L.R. 141	605
<i>v. Incorporated Council of Law</i> <i>Reporting for England and Wales</i>	(1914) 3 K.B. 674	415
<i>v. Motor Discounts Ltd.</i>	(1935) 54 C.L.R. 107	423
<i>v. White</i>	(1866) L.R. 1 Eq. 626	527
Smith's Newspapers Ltd. v. Becker	(1932) 47 C.L.R. 279	526
Smyth v. Dalgety & Co.	(1892) 13 L.R. (N.S.W.) Eq. 20	597
<i>v. The Queen</i>	(1898) A.C. 782	571
Sodeman v. The King	(1936) 55 C.L.R. 192	695
Solicitor, <i>In re a</i> ; <i>Ex parte</i> the Pro- thonotary	(1939) 56 W.N. (N.S.W.) 53	695
Southport and West Lancashire Bank- ing Co., <i>In re</i> (Fisher's Case)	(1885) 31 Ch. D. 120	355
Southport Corporation v. Ormskirk Union Assessment Committee	(1894) 1 Q.B. 196	59
South Suburban Co-operative Society v. Orum	(1937) 2 K.B. 690	76
Spackman v. Evans	(1868) L.R. 3 H.L. 171	356
Spanish Telegraph Co. Ltd. v. Shep- herd	(1884) 13 Q.B.D. 202	411
S. Pearson & Son Ltd. v. Dublin Cor- poration	(1907) A.C. 351	167
Spurgeon v. Collier	(1758) 1 Eden 55	589
Spurr v. Albert Mining Co.	(1874) (2 Pugsley) 15 New Bruns- wick R. 260	329
Spyer v. Phillipson	(1931) 2 Ch. 183	57
Stanhope's Case	(1866) 1 Ch. App. 161	356
Statham v. Statham	(1929) P. 131	693
Steeds v. Steeds	(1889) 22 Q.B.D. 537	187
Stephens v. Dudbridge Ironworks Co. Ltd.	(1904) 2 K.B. 225	604
Stephenson v. Green	(1801) <i>Seton on Decrees</i> , 3rd ed. (1862), vol. i.	589
Stevens, <i>In re</i> ; Cooke v. Stevens	(1898) 1 Ch. 162	14
<i>v. Colonial Sugar Refining Co.</i> <i>Ltd.</i>	(1920) 28 C.L.R. 330	310
<i>v. E. Boustead & Co.</i>	(1918) 1 K.B. 382	120
Stimpson v. Standard Telephones and Cables Ltd.	(1940) 1 K.B. 342	605
Stoomvaart Maatschappij Nederland v. Peninsular and Oriental Steam Navigation Co.	(1880) 5 App. Cas. 876	565
Sudholz v. Withers Pty. Ltd. and the Tramways Board	(1918) V.L.R. 375	190

	PAGE
Suffield & Watts, <i>In re</i> ; <i>Ex parte</i> Brown	(1888) 20 Q.B.D. 693 457
Sun Insurance Office <i>v.</i> Clark	(1912) A.C. 443 153
Sun Newspapers Ltd. and Associated Newspapers Ltd. <i>v.</i> Federal Com- missioner of Taxation	(1938) 61 C.L.R. 337 415
Susanni's Trusts, <i>Re</i>	(1877) 47 L.J. Ch. 65; 26 W.R. 93 266
Swadling <i>v.</i> Cooper	(1931) A.C. 1 549
Swan Brewery Co. Ltd. <i>v.</i> The King Sydney Municipal Council <i>v.</i> Young	(1914) A.C. 231 196 (1898) A.C. 457 58
Symons, <i>In re</i> ; Luke <i>v.</i> Tonkin	(1882) 21 Ch. D. 757 18

T

Tailby <i>v.</i> Official Receiver	(1888) 13 App. Cas. 523 175
Talbot <i>v.</i> Von Boris	(1910) 27 T.L.R. 95; (1911) 1 K.B. 854; 104 L.T. 524 (C.A.) 683
Tarn <i>v.</i> Emmerson; <i>In re</i> Leng	(1895) 1 Ch. 652 306
Taylor, <i>In re</i>	(1888) 58 L.T. 538; 4 T.L.R. 302 230
———, <i>Re</i> ; Martin <i>v.</i> Freeman	(1885) 58 L.T. 538 212
——— <i>v.</i> Bowers	(1876) 1 Q.B.D. 291 527
Templeton <i>v.</i> Leviathan Pty. Ltd.	(1921) 30 C.L.R. 34 513
Tennant <i>v.</i> Smith	(1892) A.C. 150 118
T. H. Davis, <i>In re</i> ; Evans <i>v.</i> Moore	(1891) 3 Ch. 119 12
Thomason <i>v.</i> The Council of the Muni- cipality of Campbelltown	(1939) 39 S.R. (N.S.W.) 347; 56 W.N. (N.S.W.) 108 605
Thompson <i>v.</i> Collector of Imposts	(1899) 25 V.L.R. 529 626
Thorne <i>v.</i> Heard	(1894) 1 Ch. 599 11
——— <i>v.</i> Kerr	(1855) 2 K. & J. 54 18
Thurtell <i>v.</i> Beaumont	(1823) 1 Bing. 339 694
Tierney <i>v.</i> Loxton	(1891) 12 L.R. (N.S.W.) 308; 8 W.N. (N.S.W.) 79 58
Timmis, <i>In re</i> ; Nixon <i>v.</i> Smith	(1902) 1 Ch. 176 12
Tipton Green Colliery Co. <i>v.</i> Tipton Moat Colliery Co.	(1877) 7 Ch. D. 192 584
Tolley <i>v.</i> J. S. Fry & Sons Ltd.	(1931) A.C. 333 696
Tong, <i>In re</i> ; Tong <i>v.</i> Trustees, Execu- tors and Agency Co. Ltd.	(1910) V.L.R. 110 11
Toohey <i>v.</i> Gunther	(1928) 41 C.L.R. 181 507
Tooth & Co. Ltd. <i>v.</i> Clifford Love & Co. Ltd.	(1920) 20 S.R. (N.S.W.) 432 653
Toronto Corporation <i>v.</i> Consumers' Gas Co. Ltd.	(1916) 2 A.C. 618 59
Toronto Railway <i>v.</i> King	(1908) A.C. 260 566
Trevor <i>v.</i> Whitworth	(1887) 12 App. Cas. 409 356
Trimble <i>v.</i> Hill	(1879) 5 App. Cas. 342 255
Trustees, Executors and Agency Co. Ltd. <i>v.</i> Ramsay	(1920) 27 C.L.R. 279 215
Trustees Executors and Agency Co. Ltd. and A. Kellaheer, <i>Ex parte</i> ; <i>Re</i> Plummer	(1936) 9 A.B.C. 76 492
Turnbull & Co. <i>v.</i> Duval	(1902) A.C. 429 537, 653
Turret Court, The	(1901) 84 L.T. 331; 69 L.J. P. 117 457
Twentyman <i>v.</i> Simpson; <i>In re</i> Wilson	(1913) 1 Ch. 314 213
Tyson <i>v.</i> Kelcey; <i>In re</i> Kelcey	(1899) 2 Ch. 530 175

U

Union Theatres Ltd., <i>In re</i>	(1933) 35 W.A.L.R. 89 283
United Service Insurance Co. Ltd. <i>v.</i> Lang	(1935) 35 S.R. (N.S.W.) 487 355

XXVI.	CASES CITED.	[1939-1940.
		PAGE
United States v. State Bank of North Carolina	(1832) 31 U.S. 29	304
University of Adelaide v. District of Mitcham	(1937) S.A.S.R. 288	119
Upfill v. Wright	(1911) 1 K.B. 506	531
Usher's Wiltshire Brewery Ltd. v. Bruce	(1915) A.C. 433	125, 416

V

Vacher & Sons Ltd. v. London Society of Compositors	(1913) A.C. 107	571
Vanderbergh v. Blake	(1661) Hardres 194	703
Victoria City v. Bishop of Vancouver Island	(1921) 2 A.C. 384	119
Victoria Park Racing and Recreation Grounds Co. Ltd. v. Federal Commissioner of Taxation	(1934) 52 C.L.R. 9	414
Virgo v. Virgo	(1893) 69 L.T. 460	695
Vyse v. Wakefield	(1840) 6 M. & W. 442	310

W

Wake v. Hall	(1883) 8 App. Cas. 195	56
Wali Mohammad v. Mohammad Bakhsh	(1929) L.R. 57 Ind. App. 86	416
Walker, <i>Ex parte</i>	(1924) 24 S.R. (N.S.W.) 604; 41 W.N. (N.S.W.) 162	78
Wallis v. Solicitor-General for New Zealand	(1903) A.C. 173	212
Walmsley v. Cooper	(1839) 11 Ad. & E. 216	176
Walsh v. Wallinger	(1830) 2 Russ. & M. 78	247
Ward v. Anglo-American Oil Co. Ltd.	(1934) 19 Tax Cas. 94	417
— v. Ellerton	(1927) V.L.R. 494	10
Ward & Co. Ltd. v. Commissioner of Taxes	(1923) A.C. 145	417
Waterhouse v. Deputy Federal Commissioner of Land Tax (S.A.)	(1914) 17 C.L.R. 665	284
Waterloo Manufacturing Co. v. Holland	(1917) 36 D.L.R. 216	597
Waugh v. Morris	(1873) L.R. 8 Q.B. 202	528
Webb v. Federal Commissioner of Taxation	(1922) 30 C.L.R. 450	199
— v. Hewitt	(1857) 3 K. & J. 438	187
— v. Whiffin	(1872) L.R. 5 H.L. 711	297
Webb (H. J.) & Co. (Smithfield, London) Ltd., <i>In re</i>	(1922) 2 Ch. 369	284
Webster v. Deputy Federal Commissioner of Taxation (W.A.)	(1926) 39 C.L.R. 130	411
Weekes' Settlement, <i>In re</i>	(1897) 1 Ch. 289	238
Welton v. Saffery	(1897) A.C. 299	356
West v. Commissioners of Taxation (N.S.W.)	(1937) 56 C.L.R. 657	313
West London Commercial Bank, <i>In re</i>	(1888) 38 Ch. D. 364	294
Wheare v. Clarke	(1937) 56 C.L.R. 715	565
Whistler v. Newman	(1798) 4 Ves. 129	672
Whitaker, <i>In re</i> ; Whitaker v. Palmer	(1901) 1 Ch. 9	306
White v. Thomas	(1932) S.A.S.R. 66	570
White's Trusts, <i>Re</i>	(1860) Johns. 656	246
—, <i>Re</i>	(1886) 33 Ch. D. 449	215
Whitelaw v. Wilson	(1934) Ont. L.R. 415; 3 D.L.R. 554	694
Whitley v. Challis	(1892) 1 Ch. 64	654

		PAGE
Whitmore v. Turquand	(1861) 3 DeG.F. & J. 107	493
Wick v. Hodgson	(1827) 5 L.J. (O.S.) C.P. 55; 12 Moore C.P. 213	70
Wilding v. Sanderson	(1897) 2 Ch. 534	654
Wilkes v. Goodwin	(1923) 2 K.B. 86	571
Wilkin v. Deans	(1888) 6 N.Z.L.R. 425	506
Wilkins v. Willis; Armstrong, Claimant	(1940) 40 S.R. (N.S.W.) 279; 57 W.N. (N.S.W.) 114	489
Wilkinson v. Sporting Life Publications Ltd.	(1933) 49 C.L.R. 365	526
Williams, <i>In re</i> ; Jones v. Williams	(1887) 36 Ch. D. 573	306
Williamson's (J. C.) Tivoli Vaudeville Pty. Ltd. v. Federal Commissioner of Taxation	(1929) 42 C.L.R. 452	626
Willis, <i>In re</i> ; Shaw v. Willis	(1921) 1 Ch. 44	239
— v. Barron	(1902) A.C. 271	653
— (Doe d.) v. Martin	(1790) 4 T.R. 39	249
Wilson, <i>In re</i> ; Twentymen v. Simpson	(1913) 1 Ch. 314	213
— v. Bendigo Mutual Permanent Land and Building Society	(1896) 23 V.L.R. 24	507
— v. Duguid	(1883) 24 Ch. D. 244	246
Winn v. Fenwick	(1849) 11 Beav. 438	269
Wiseman v. Equity Trustees Executors and Agency Co. Ltd.; <i>In re</i> Wiseman's Trusts	(1915) V.L.R. 439	213
Wiseman's Trusts, <i>In re</i> ; Wiseman v. Equity Trustees Executors and Agency Co. Ltd.	(1915) V.L.R. 439	213
W. Nevill & Co. Ltd. v. Federal Commissioner of Taxation	(1937) 56 C.L.R. 290	410
Wolverhampton New Waterworks Co. v. Hawksford	(1860) 7 C.B.N.S. 795	357
Woodcock v. Renneck	(1841) 4 Beav. 190; 1 Phil. 72	267
Woodgers and Calthorpe Ltd. v. Bowring	(1935) 35 S.R. (N.S.W.) 483	371
Woodhouse v. Inland Revenue Commissioners	(1936) 20 Tax Cas. 673	118
Woods v. Robertson	(1901) 21 N.Z.L.R. 137	585
Woolf v. Burman	(1940) 13 A.L.J. 431	168
Wright's Case; <i>In re</i> London and Mediterranean Bank Ltd.	(1871) 7 Ch. App. 55	356

Y

Yarra Pictures Ltd., <i>In re</i>	(1919) V.L.R. 667	355
Yerkey v. Jones	(1938) S.A.S.R. 201	649
York Corporation v. Henry Leatham & Sons Ltd.	(1924) 1 Ch. 557	371
Young Men's Christian Association v. Federal Commissioner of Taxation	(1926) 37 C.L.R. 351	204

Z

Zakon, <i>In re</i> ; <i>Ex parte</i> The Trustee v. Bushell	(1940) 1 Ch. 253	492
Zammit, <i>Ex parte</i> ; Dawson v. Zammit	(1936) Q.S.R. 322	560