

1945-1946.

THE

# COMMONWEALTH LAW REPORTS

CASES DETERMINED IN THE

## HIGH COURT OF AUSTRALIA.

EDITOR :

B. P. MACFARLAN, B.A., LL.B., *Barrister-at-Law.*

REPORTERS :

New South Wales . . . . . JOSEPH BALES, LL.B.  
Victoria . . . . . E. F. HEALY, LL.M.  
South Australia . . . . . C. C. BREBNER, LL.B.  
Tasmania . . . . . R. C. WRIGHT, B.A., LL.B.  
Queensland . . . . . B. J. JEFFRIESS.  
Western Australia . . . . . *Barristers-at-Law.*

### VOL. 71.

Australia :

THE LAW BOOK CO. OF AUSTRALASIA PTY LTD.

SYDNEY . . . . . 140 PHILLIP STREET.  
MELBOURNE . . . . . 425 CHANCERY LANE.  
BRISBANE . . . . . 21 ADELAIDE STREET.

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.

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 SIR OWEN DIXON, K.C.M.G.

THE HONOURABLE EDWARD ALOYSIUS McTIERNAN.

THE HONOURABLE DUDLEY WILLIAMS.

THE HONOURABLE SIR WILLIAM FLOOD WEBB.

---

ATTORNEY-GENERAL :

THE RIGHT HONOURABLE HERBERT VERE EVATT, P.C., K.C., M.P., LL.D.

## MEMORANDUM

---

1946

May 16—THE HONOURABLE SIR WILLIAM FLOOD WEBB, Chief Justice of the Supreme Court of the State of Queensland, was appointed to be a Justice of the High Court of Australia.

At the date of his appointment Sir William Webb was in Japan discharging his duties as President of the International Military Tribunal established for the trial and punishment of major war criminals in the Far East.



H.	PAGE	S.	PAGE
Hocking <i>v.</i> Bell - - -	430	Sagar; Federal Commissioner of Taxation <i>v.</i> - - -	421
Hopkins; Commissioner of Stamp Duties (Q.) <i>v.</i> - - -	351	Schubert <i>v.</i> Lee - - -	589
K.		Shipping Control Board; Australasian United Steam Navigation Co. Ltd. <i>v.</i> - - -	508
King, The— <i>See</i> R.		Smith, <i>Ex p.</i> ; R. <i>v.</i> Cox - - -	1
King Gee Clothing Co. Pty. Ltd. <i>v.</i> Commonwealth - - -	184	Stamp Duties, Commissioner of (Q.) <i>v.</i> Hopkins - - -	351
L.		—— (N.S.W.); Vicars <i>v.</i> - - -	309
Lee; Morris <i>v.</i> - - -	589	Svenson <i>v.</i> Payne - - -	531
——; Schubert <i>v.</i> - - -	589	Sydney, Municipal Council of <i>v.</i> Registrar-General of N.S.W. -	125
Ley; Dougan <i>v.</i> - - -	142	——; Tooheys Ltd. <i>v.</i> - - -	407
M.		T.	
MacCormick <i>v.</i> Federal Commissioner of Taxation - - -	283	Taxation, Federal Commissioner of <i>v.</i> Elder's Trustee & Executor Co. Ltd. - - -	381
MacRobertson-Miller Aviation Co. Ltd. <i>v.</i> Commonwealth - - -	29	——; Emu Bay Railway Co. Ltd. <i>v.</i> - - -	596
Malayan Shipping Co. Ltd. <i>v.</i> Federal Commissioner of Taxation -	156	——; Gair <i>v.</i> - - -	388
Morris <i>v.</i> Lee - - -	589	——; MacCormick <i>v.</i> - - -	283
Municipal Council of Sydney— <i>See</i> Syd		——; Malayan Shipping Co. Ltd. <i>v.</i> - - -	156
N.		——; North Australian Pastoral Co. Ltd. <i>v.</i> - - -	623
North Australian Pastoral Co. Ltd. <i>v.</i> Federal Commissioner of Taxation - - -	623	—— <i>v.</i> Sagar - - -	421
P.		Tooheys Ltd. <i>v.</i> Municipal Council of Sydney - - -	407
Payne; Svenson <i>v.</i> - - -	531	Toowoomba Foundry Pty. Ltd. <i>v.</i> Commonwealth - - -	545
R.		V.	
R. <i>v.</i> Cox; Smith, <i>Ex p.</i> - - -	1	Vicars <i>v.</i> Commissioner of Stamp Duties (N.S.W.) - - -	309
Registrar-General of N.S.W.; Municipal Council of Sydney <i>v.</i> - - -	125	W.	
		Whittingslowe; Betts <i>v.</i> - - -	637

TABLE OF REPORTED CASES AFFIRMED, REVERSED,  
OR OTHERWISE DEALT WITH ON APPEAL IN  
CASES REPORTED IN THIS VOLUME.

<i>Betts v. Whittingslowe</i> , (1944) S.A.S.R. 163.		<i>Ley v. Dougan</i> , (1945) 63 W.N. (N.S.W.) 224.	
Reversed . . . . .	637	Affirmed. <i>Sub nom.</i> DOUGAN <i>v.</i> LEY . . . . .	142
<i>Hocking v. Bell</i> , (1944) 44 S.R. (N.S.W.) 468; 61 W.N. 224.		<i>Sydney, Municipal Council of v. Registrar-General</i> , (1945) 46 S.R. (N.S.W.) 79; 62 W.N. 231.	
By majority affirmed . . . . .	430	Affirmed . . . . .	125
<i>Hopkins v. Commissioner of Stamp Duties</i> , (1945) Q.S.R. 162.		<i>Vicars, In the Estate of</i> , (1944) 45 S.R. (N.S.W.) 85; 62 W.N. 28.	
Affirmed in part and by majority reversed in part. <i>Sub nom.</i> COMMISSIONER OF STAMP DUTIES (Q.) <i>v.</i> HOPKINS . . . . .	351	In part varied and otherwise affirmed. <i>Sub nom.</i> VICARS <i>v.</i> COMMISSIONER OF STAMP DUTIES (N.S.W.)	309

## STATUTES JUDICIALLY CONSIDERED.

## IMPERIAL.

<b>Army Act, ss. 7 (3), 158 (2).</b> <i>R. v. Cox; Smith, Ex p.</i> - - - - -	1	<b>Australian National Airlines Act 1945.</b> <i>Australian National Airways Pty. Ltd. v. Commonwealth</i> - - - - -	29
<b>Constitution, The, s. 51 (i).</b> <i>Australian National Airways Pty. Ltd. v. Commonwealth</i> - - - - -	29	<i>Australian National Airways Pty. Ltd. v. Commonwealth</i> [No. 2] - - - - -	115
<b>—, s. 51 (i).</b> <i>Australian National Airways Pty. Ltd. v. Commonwealth</i> [No. 2] - - - - -	115	<b>Air Navigation Act 1920-1936.</b> <i>Australian National Airways Pty. Ltd. v. Commonwealth</i> - - - - -	29
<b>—, s. 51 (vi).</b> <i>Australian Textiles Pty. Ltd. v. Commonwealth</i> - - - - -	161	<b>Defence Act 1903-1941, ss. 4, 55.</b> <i>R. v. Cox; Smith, Ex p.</i> - - - - -	1
<b>—, s. 51 (xxxix).</b> <i>Australasian United Steam Navigation Co. Ltd. v. Shipping Control Board</i> - - - - -	508	<b>Estate Duty Assessment Act 1914-1942, s. 16A.</b> <i>Federal Commissioner of Taxation v. Sagar</i> - - - - -	421
<b>—, s. 51 (xxxix).</b> <i>Attorney-General (Vic.) (Ex rel Dale) v. Commonwealth</i> - - - - -	237	<b>Gift Duty Assessment Act 1941-1942, s. 14 (i) (ii).</b> <i>MacCormick v. Federal Commissioner of Taxation</i> - - - - -	283
<b>—, s. 51 (xxxix).</b> <i>Australian National Airways Pty. Ltd. v. Commonwealth</i> [No. 2] - - - - -	115	<b>Income Tax Assessment Act 1936-1941.</b> <i>Gair v. Federal Commissioner of Taxation</i> - - - - -	388
<b>—, s. 71.</b> <i>R. v. Cox; Smith, Ex p.</i> - - - - -	1	<b>— 1936-1942, s. 6.</b> <i>Malayan Shipping Co. Ltd. v. Federal Commissioner of Taxation</i> - - - - -	156
<b>—, s. 74.</b> <i>Australian National Airways Pty. Ltd. v. Commonwealth</i> [No. 2] - - - - -	115	<b>— 1936-1944, s. 23 (m).</b> <i>North Australian Pastoral Co. Ltd. v. Federal Commissioner of Taxation</i> - - - - -	623
<b>—, s. 75.</b> <i>Attorney-General (Vic.) (Ex rel Dale) v. Commonwealth</i> - - - - -	237	<b>— 1936-1942, s. 25.</b> <i>Malayan Shipping Co. Ltd. v. Federal Commissioner of Taxation</i> - - - - -	156
<b>—, s. 75 (iii).</b> <i>Toowoomba Foundry Pty. Ltd. v. Commonwealth</i> - - - - -	545	<b>— 1936-1944, s. 46 (3).</b> <i>North Australian Pastoral Co. Ltd. v. Federal Commissioner of Taxation</i> - - - - -	623
<b>—, s. 75 (v).</b> <i>R. v. Cox; Smith, Ex p.</i> - - - - -	1	<b>— 1936-1940, s. 51.</b> <i>Emu Bay Railway Co. Ltd. v. Federal Commissioner of Taxation</i> - - - - -	596
<b>— 76.</b> <i>Toowoomba Foundry Pty. Ltd. v. Commonwealth</i> - - - - -	545	<b>— 1936-1943, ss. 95-99, 100A, 101A, 160 (1), 160 (2) (g).</b> <i>Federal Commissioner of Taxation v. Elder's Trustee &amp; Executor Co. Ltd.</i> - - - - -	381
<b>— 81, 83.</b> <i>Attorney-General (Vic.) (Ex rel Dale) v. Commonwealth</i> - - - - -	237	<b>National Security Act 1939-1943, s. 5.</b> <i>Australian Textiles Pty. Ltd. v. Commonwealth</i> - - - - -	161
<b>— 92.</b> <i>Australian National Airways Pty. v. Commonwealth</i> - - - - -	29	<b>Pharmaceutical Benefits Act 1944.</b> <i>Attorney-General (Vic.) (Ex rel Dale) v. Commonwealth</i> - - - - -	237
<b>— 92.</b> <i>Australian National Airways Pty. v. Commonwealth</i> [No. 2] - - - - -	115	<b>Women's Employment Act 1942, s. 6.</b> <i>Toowoomba Foundry Pty. Ltd. v. Commonwealth</i> - - - - -	545
<b>— 122.</b> <i>Australian National Airways Pty. v. Commonwealth</i> - - - - -	29		
<b>—, s. 122.</b> <i>Australian National Airways Pty. Ltd. v. Commonwealth</i> [No. 2] - - - - -	115		

## COMMONWEALTH.

<b>Acts Interpretation Act 1901-1941, ss. 15A, 46 (b).</b> <i>Australian National Airways Pty. Ltd. v. Commonwealth</i> - - - - -	29
<b>—, ss. 46 (b), 48 (2).</b> <i>Toowoomba Foundry Pty. Ltd. v. Commonwealth</i> - - - - -	545



## NEW SOUTH WALES.

Arbitration Act 1902, s. 15 (b). <i>Hocking v. Bell</i> - - - - -	430	Sydney Corporation Act 1932-1942, ss. 75, 76, 76B (1), 82 (1), 254. <i>Municipal Council of Sydney v. Registrar-General of N.S.W.</i> - - - - -	125
Interpretation Act of 1897, s. 17. <i>Vicars v. Commissioner of Stamp Duties (N.S.W.)</i> - - - - -	309	Transport Act 1930-1945, ss. 171A (2), (3). <i>Dougan v. Ley</i> - - - - -	142
Liquor Act 1912-1937, s. 21 (2). <i>Tooheys Ltd. v. Municipal Council of Sydney</i> - - - - -	407	QUEENSLAND.	
Real Property Act 1900-1940, s. 64. <i>Tooheys Ltd. v. Municipal Council of Sydney</i> - - - - -	407	Stamps Acts 1894 to 1942, ss. 2, 4, 4A, 22, 23, 26, 61. <i>Commissioner of Stamp Duties (Q.) v. Hopkins</i> - - - - -	351
— 1900, s. 121. <i>Municipal Council of Sydney v. Registrar-General of N.S.W.</i> - - - - -	125	SOUTH AUSTRALIA.	
Stamp Duties Act 1920-1940, ss. 100, 102 (2A), (2) (b) (ba). <i>Vicars v. Commissioner of Stamp Duties (N.S.W.)</i> - - - - -	309	Industrial Code 1920-1936, s. 321. <i>Betts v. Whittingslowe</i> - - - - -	637
State Transport (Co-ordination) Act 1931-1945, s. 17A (2). <i>Dougan v. Ley</i> - - - - -	142	WESTERN AUSTRALIA.	
Supreme Court Procedure Act 1900, s. 7. <i>Hocking v. Bell</i> - - - - -	430	Interpretation Act 1918-1938, s. 39. <i>Schubert v. Lee; Morris v. Lee</i> - - - - -	589
		Traffic Act 1919-1941, s. 4. <i>Schubert v. Lee; Morris v. Lee</i> - - - - -	589

RULES, REGULATIONS, AND ORDERS JUDICIALLY  
CONSIDERED.

## COMMONWEALTH.

Air Navigation Regulations, reg. 79 (3). <i>Australian National Airways Pty. Ltd. v. Commonwealth</i> - - - - -	29	<i>Navigation Co. Ltd. v. Shipping Control Board</i> - - - - -	508
Australian Military Regulations, regs. 196A (1), 575 (10). <i>R. v. Cox; Smith, Ex p.</i> - - - - -	1	National Security (Shipping Requisition) Regulations. <i>Australasian United Steam Navigation Co. Ltd. v. Shipping Control Board</i> - - - - -	508
National Security (Female Minimum Rates) Regulations, reg. 4A; S.R. 1945 No. 139, Preamble. <i>Australian Textiles Pty. Ltd. v. Commonwealth</i> - - - - -	161	Prices Regulation Order No. 1454. <i>Cann's Pty. Ltd. v. Commonwealth</i> - - - - -	210
National Security (Military Forces) Regulations, reg. 14. <i>R. v. Cox; Smith, Ex p.</i> - - - - -	1	— No. 1816. <i>King Gee Clothing Co. Pty. Ltd. v. Commonwealth</i> - - - - -	184
National Security (Prices) Regulations, reg. 23. <i>Cann's Pty. Ltd. v. Commonwealth</i> - - - - -	210	— No. 1878. <i>Cann's Pty. Ltd. v. Commonwealth</i> - - - - -	210
—, reg. 23 (1) (1A) (2) (2A). <i>King Gee Clothing Co. Pty. Ltd. v. Commonwealth</i> - - - - -	184	Women's Employment Regulations, regs. 6 (1) (a) (b) (c), (4) (5), 7B, 7C, 9A, 9B; Statutory Rules 1944 No. 149, reg. 2 (1). <i>Toowoomba Foundry Pty. Ltd. v. Commonwealth</i> - - - - -	545
National Security (Shipping Control) Regulations, reg. 11. <i>Australasian United Steam</i>		WESTERN AUSTRALIA.	
		Traffic Regulations, reg. 327. <i>Schubert v. Lee; Morris v. Lee</i> - - - - -	589

## TABLE OF CASES CITED IN JUDGMENTS.

NOTE.—The page numbers are those of the pages where the case is first cited in each report. The numbers in brackets following are those of the footnotes containing the references to the cases.

A.	
Abie State Bank <i>v.</i> Bryan (1931)	- 180 (6)
Abrahams <i>v.</i> Skinner (1840)	- 373 (1)
Absalom <i>v.</i> Talbot (1943)	- 621 (2)
Adams <i>v.</i> Horan (1906)	- 594 (2)
Adderley <i>v.</i> Dixon (1824)	- 150 (4)
Allcock <i>v.</i> Hall (1891)	- 466 (6)
Amalgamated Society of Engineers <i>v.</i> Adelaide Steamship Co. Ltd. (1920)	- 258 (1)
Amalgamated Zinc (De Bavay's) Ltd. <i>v.</i> Federal Commissioner of Taxation (1935)	- 612 (1)
American Thread Co. <i>v.</i> Joyce (1912)	628 (4)
Andrews <i>v.</i> Mitchell (1905)	- 571 (2)
Ansell <i>v.</i> Commissioners of Inland Revenue (1929)	- 365 (1)
Archibald <i>v.</i> Commissioner of Stamp Duties (Q.) (1930)	- 367 (5)
Aristoc Ltd. <i>v.</i> Rysta Ltd. (1945)	- 71 (1)
Army, Minister of State for the <i>v.</i> Dalziel (1944)	- 521 (7)
Arnold <i>v.</i> Hunt (1943)	- 191 (1)
Attorney-General (Alberta) <i>v.</i> Attor- ney-General (Canada) (1939)	- 173 (3)
Australian Commonwealth <i>v.</i> Balding (1919)	- 170 (2)
Australian Commonwealth <i>v.</i> Brewery Em- plo	- 247 (2), 570 (4)
Australia <i>v.</i> Commonwealth (1919)	- 247 (5)
Australian Commonwealth <i>v.</i> Perpetual Trustee Co. (1940)	- 93 (1)
Australian Commonwealth <i>v.</i> Wimbledon House Estate Co. (1904)	- 275 (1)
Attree <i>v.</i> Hawe (1878)	- 615 (2)
Australasian Brokerage Ltd. <i>v.</i> Aus- tralian and New Zealand Banking Corporation Ltd. (1934)	- 500 (3)
Australasian Scale Co. Ltd. <i>v.</i> Com- missioner of Taxes (Q.) (1935)	- 299 (2)
Australian Coal and Shale Employees' Federation <i>v.</i> Aberfield Coal Mining Co. Ltd. (1942)	- 568 (1)
Australian National Airways Pty. Ltd. <i>v.</i> Commonwealth (1945)	- 120 (4)
Australian Steamships Ltd. <i>v.</i> Mal- colm (1914)	- 76 (1)
Australian Trust Co. <i>v.</i> Berry (1857)	467 (3)
Australian Woollen Mills Ltd. <i>v.</i> Commonwealth (1944)	167 (1), 562 (3)
B.	
Bain <i>v.</i> Fothergill (1874)	- 150 (6)
Baird <i>v.</i> Magripilis (1925)	- 441 (2)
Bakewell <i>v.</i> Deputy Federal Commis- sioner of Taxation (S.A.) (1937)	- 342 (1)
Balmain New Ferry Co. Ltd. <i>v.</i> Robertson (1906)	- 502 (2)
Banbury <i>v.</i> Bank of Montreal (1918)	444 (3)
Barcelo <i>v.</i> Electrolytic Zinc Co. of Australia Ltd. (1932)	- 322 (1)
Barlow <i>v.</i> Inland Revenue Commis- sioners (1937)	- 405 (7)
Barrripp <i>v.</i> Commissioner of Taxation (1940)	- 423 (3)
Baumvoll Manufactur von Scheibler <i>v.</i> Gilchrest & Co. (1892)	- 522 (4)
Baxter <i>v.</i> Commissioners of Taxation (N.S.W.) (1907)	- 120 (1)
Baxter <i>v.</i> London County Council (1890)	- 583 (5)
Bendixen <i>v.</i> Coleman (1943)	- 207 (4)
Bessell <i>v.</i> Dayman (1935)	- 77 (6)
Bowes <i>v.</i> East London Waterworks (1818)	- 537 (4)
Bradbury <i>v.</i> English Sewing Cotton Co. Ltd. (1923)	- 629 (1)
Bradley <i>v.</i> Public Utilities Commis- sion (1933)	- 108 (5)
Bright <i>v.</i> Eynon (1757)	- 488 (1)
Briginshaw <i>v.</i> Briginshaw (1938)	- 500 (5)
British Sugar Manufacturers Ltd. <i>v.</i> Harris (1937)	- 622 (3)
Broadmayne, The (1916)	- 521 (6)
Brown's Mortgage, <i>Re</i> ; Wallasey Corporation <i>v.</i> Attorney-General (1945)	- 387 (1)
Buchanan <i>v.</i> Commonwealth (1913)	- 84 (1)
Bugge <i>v.</i> Taylor (1940)	- 593 (2)

Burghes <i>v.</i> Attorney-General (1912)	278 (4), 584 (3)
Burnard <i>v.</i> Aaron (1862)	521 (9)
Burrows, <i>Ex p.</i> (1906)	379 (1)

## C.

Calcutta Jute Mills Co. Ltd. <i>v.</i> Nicholson (1876)	631 (4)
California <i>v.</i> Central Pacific Railroad Co. (1888)	59 (3)
Caminetti <i>v.</i> United States (1917)	57 (5)
Canada Rice Mills Ltd. <i>v.</i> Union Marine & General Insurance Co. (1941)	466 (3)
Canadian Pacific Railway Co. <i>v.</i> The King (1931)	536 (2)
Carter <i>v.</i> Egg and Egg Pulp Marketing Board (Vic.) (1942)	583 (2)
Caskey Baking Co. <i>v.</i> Virginia (1941)	107 (4)
Caswell <i>v.</i> Powell Duffryn Associated Collieries Ltd. (1940)	652 (1)
Cesena Sulphur Co. Ltd. <i>v.</i> Nicholson (1876)	631 (5)
Chamberlain <i>v.</i> Inland Revenue Commissioners (1943)	347 (1)
Champlin Refining Co. <i>v.</i> Corporation Commission (1931)	195 (5)
Champneys' Executors <i>v.</i> Inland Revenue Commissioners (1934)	404 (2)
Charles C. Steward Machine Co. <i>v.</i> Davis (1937)	255 (3)
Charles Osenton & Co. <i>v.</i> Johnston (1942)	469 (1)
Chastleton Corporation <i>v.</i> Sinclair (1924)	171 (2)
Chicago and Northwestern Railway Co. <i>v.</i> Fuller (1873)	106 (7)
Chirnside <i>v.</i> Collector of Imposts (1908)	378 (3)
Christie <i>v.</i> Lewis (1821)	523 (1)
Cincinnati Soap Co. <i>v.</i> United States (1937)	85 (1)
Clay, <i>Re</i> ; Clay <i>v.</i> Booth (1919)	572 (2)
Cline <i>v.</i> Frink Dairy Co. (1926)	195 (4)
Coane & Grant <i>v.</i> Thomas Bent Land Co. (1891)	405 (3)
Cochrane, <i>Re</i> (1906)	306 (2)
Cody <i>v.</i> Claxton (1944)	195 (7)
Cofield <i>v.</i> Waterloo Case Co. Ltd. (1924)	651 (1)
Colonial Sugar Refining Co. Ltd. <i>v.</i> Attorney-General (Cth.) (1912)	570 (5)
Colquhoun <i>v.</i> Brooks (1888)	345 (2)
Commissioner— <i>See</i> Income Tax, Inland Revenue, Stamp Duties, Taxation, Taxes.	
Commonwealth <i>v.</i> Australian Commonwealth Shipping Board (1926)	43 (5)
Commonwealth <i>v.</i> Colonial Combing, Spinning and Weaving Co. Ltd. (1922)	252 (1)
Comptroller of Stamps— <i>See</i> Stamps.	
— <i>v.</i> Queensland (1920)	247 (3)

Connally <i>v.</i> General Construction Co. (1925)	195 (2)
Cook <i>v.</i> Fowler (1874)	393 (1)
Cooke <i>v.</i> Thomas Wilson Sons & Co. Ltd. (1915)	468 (3)
Cooper <i>v.</i> Wilson (1937)	571 (1)
Covington & Cincinnati Bridge Co. <i>v.</i> Kentucky (1893)	82 (2)
Cox <i>v.</i> English, Scottish and Australian Bank (1905)	499 (3)
Cross <i>v.</i> Imperial Continental Gas Association (1923)	616 (5)
Cuming Campbell Investments Pty. Ltd. <i>v.</i> Collector of Imposts (Vic.) (1938)	360 (3)

## D.

Dahnke-Walker Milling Co. <i>v.</i> Bonduant (1921)	107 (3)
Daimler Co. Ltd. <i>v.</i> Continental Tyre and Rubber Co. (Great Britain) Ltd. (1916)	629 (6)
Dann <i>v.</i> Spurrier (1802)	536 (4)
Davidson <i>v.</i> Chirnside (1908)	360 (2)
Davies <i>v.</i> Roper (1856)	464 (5)
— <i>v.</i> Thomas Owen & Co. Ltd. (1919)	642 (2)
Deakin <i>v.</i> Webb (1904)	119 (2)
De Beers Consolidated Mines Ltd. <i>v.</i> Howe (1906)	628 (3)
De Gioia <i>v.</i> Darling Island Stevedoring & Lighterage Co. Ltd. (1941)	442 (2)
Deputy Federal Commissioner— <i>See</i> Taxation.	
Dewar <i>v.</i> Inland Revenue Commissioners (1935)	396 (1)
Dorr <i>v.</i> United States (1904)	79 (2)
Driver <i>v.</i> War Service Homes Commissioner [No. 1] (1924)	498 (1)
Dublin, Wicklow and Wexford Railway Co. <i>v.</i> Slattery (1878)	443 (1)
Duncan and Green Star Trading Co. Pty. Ltd. <i>v.</i> Vizzard (1935)	77 (7)
Duncuft <i>v.</i> Albrecht (1841)	151 (2)
Dunderland Iron Ore Co. Ltd., <i>Re</i> (1909)	616 (7)
Dunn <i>v.</i> Holt (1904)	594 (3)
Dyson <i>v.</i> Attorney-General (1911)	278 (3), 584 (2)

## E.

Eastern Counties Railway Co. <i>v.</i> Hawkes (1855)	150 (7)
Edwards <i>v.</i> California (1941)	107 (5)
Edwards, Dunlop & Co. Ltd. <i>v.</i> Harvey (1927)	378 (7)
Egan <i>v.</i> Ross (1928)	148 (2)
Egyptian Delta Land and Investment Co. Ltd. <i>v.</i> Todd (1929)	629 (3)
Egyptian Hotels Ltd. <i>v.</i> Mitchell (1912)	629 (5)

Elder Smith & Co. Ltd. v. Commissioner of Taxation (N.S.W.) (1932)	621 (6)
Elliott Steam Tug Co. Ltd. v. Commissioners for Executing Office of Lord High Admiral of United Kingdom (1921)	524 (1)
Elston v. Rose (1868)	27 (1)
Estate and Trust Agencies (1927) Ltd. v. Singapore Improvement Trust (1937)	27 (2)
Evans v. Bartlam (1937)	428 (1)
Everett v. Griffiths (1924)	583 (6)

## F.

F. A. Tamplin Steamship Co. Ltd. v. Anglo-Mexican Petroleum Products Co. Ltd. (1916)	528 (3)
F. L. Smidth & Co. v. Greenwood (1921)	160 (1)
Falcke v. Gray (1859)	151 (1)
Farey v. Burvett (1916)	169 (2)
Farrall v. Hilditch (1859)	368 (3)
Federal Commissioner — See Taxation.	
Fenton v. City of Dublin Steam Packet Co. (1838)	522 (1)
Frost v. Stevenson (1937)	84 (5)
Finance Act 1894 and Cochrane, Re (1905)	306 (2)
Fitzgerald v. Macdonald (1918)	27 (6)
Fitzwilliam's (Earl) Collieries Co. v. Phillips (1943)	349 (3)
Fletcher v. Fletcher (1844)	369 (1)
Flint v. Webb (1907)	120 (3)
Flureau v. Thornhill (1776)	150 (5)
Fort Frances Pulp & Power Co. Ltd. v. Manitoba Free Press Co. Ltd. (1923)	171 (3)
Foster v. Allenby (1837)	464 (4)
— Steele (1837)	436 (8)
Fraenkel's Pty. Ltd. v. Cody ( )	92 (1), 206 (1)
Freeman v. McCarthy (Unreported)	277 (6)

## G.

Gair v. London Chatham and I Railway Co. [No. 1] (1867)	615 (3)
Gair v. M'Kewan (1872)	326 (1)
Gair v. Fry (1877)	378 (6)
Gill v. Ogden (1824)	57 (3)
Gleason v. Ferry Co. v. Pennsylvania ( )	57 (1)
Glyn Valley Tramway Co., Re (1937)	615 (1)
Goldstrom v. Tallerman (1886)	405 (2)
Goodwin v. Gibbons (1767)	464 (1)
Gratwick v. Johnson (1945)	61 (2)
Great Eastern, The (1868)	522 (2)
Great Northern Railway Co. v. Witham (1873)	367 (1)
Guaranty Trust Co. of New York v. Hannay & Co. (1915)	572 (1)

## H.

H. V. McKay Massey Harris Pty. Ltd. v. Commonwealth (1944)	171 (8)
Hallett's Estate, Re; Knatchbull v. Hallett (1880)	328 (1)
Hamilton v. Kentucky Distilleries Co. (1919)	180 (3)
Hanley v. Kansas City Southern Railway Co. (1903)	84 (7)
Hannibal & St. Joseph R.R. Co. v. Husen (1877)	82 (6)
Harnett v. Yeilding (1805)	150 (2)
Harrison v. Hill (1932)	593 (1)
Haywood v. Mumford (1908)	594 (1)
Helton v. Allen (1940)	500 (4)
Helvering v. Davis (1937)	255 (2)
Herald and Weekly Times Ltd. v. Federal Commissioner of Taxation (1922)	612 (3)
Herne Bay Steam Boat Co. v. Hutton (1903)	528 (4)
Heydon v. Lillis (1907)	466 (1)
Hill v. Hill (1902)	301 (1)
Hocking v. Bell (1942)	440 (1)
— v. — (1943)	440 (3)
— v. — (1944)	440 (4)
Hoke v. United States (1913)	107 (2)
Hollis v. Carr (1676)	368 (2)
Hood Barr v. Inland Revenue Commissioners (1945)	349 (4)
Hopkins v. Commissioner of Stamp Duties (1945)	360 (1)
How v. London & North Western Railway Co. (1891)	442 (4)
Howard v. Miller (1915)	368 (6)
Hubbard v. Hubbard (1901)	378 (2)
Huddart Parker Ltd. v. Commonwealth (1931)	76 (2)
— v. Cotter (1942)	442 (5)
Huddart, Parker & Co. Pty. Ltd. v. Moorehead (1909)	57 (6)
Hume v. Monro [No. 2] (1943)	155 (2), 572 (3)

## I.

Income Tax Commissioners for City of London v. Gibbs (1942)	349 (1)
Inland Revenue Commissioners v. Bagnall Ltd. (1944)	621 (4)
— v. Barnato (1936)	401 (2)
— v. Castlemaine (1943)	406 (3)
— v. Duke of Westminster (1936)	324 (1)
— v. Forrest (1924)	396 (2)

## J.

J. Kitchen & Sons Pty. Ltd. v. Stewart's Cash and Carry Stores (1942)	367 (3)
Jackson v. Spittal (1870)	277 (1)
James v. Commonwealth (1936)	60 (3)
— v. Cowan (1930)	107 (8)
— v. — (1932)	91 (1), 121 (1)

Jefferys v. Jefferys (1841) . . . . .	368 (5)
Joachimson v. Swiss Bank Corporation (1921) . . . . .	326 (2)
John Hood & Co. Ltd. v. Magee (1918) . . . . .	628 (1)
Jolly v. Federal Commissioner of Taxation (1934) . . . . .	606 (1)
Jones v. Commonwealth Court of Conciliation and Arbitration (1917) . . . . .	119 (1)
— v. Jones (1833) . . . . .	377 (4)
— v. Spencer (1897) . . . . .	498 (5)
Judiciary Act, <i>Re</i> (1921) . . . . .	277 (4)
Jumbunna Coal Mine No Liability v. Victorian Coal Miners' Association (1908) . . . . .	59 (1)

## K.

Kent v. Commissioner of Stamps (1927) . . . . .	360 (5)
Kershaw's Trusts, <i>Re</i> (1868) . . . . .	298 (1)
King, <i>The</i> — <i>See R.</i>	
King Gee Clothing Co. Pty. Ltd. v. Commonwealth (1945) . . . . .	217 (1)
Koitaki Para Rubber Estates Ltd. v. Federal Commissioner of Taxation (1940) . . . . .	626 (1)
— v. — (1941) . . . . .	159 (3)
Kruse v. Johnson (1898) . . . . .	195 (1)

## L.

Lambe v. Inland Revenue Commissioners (1934) . . . . .	395 (3)
Lanzetta v. New Jersey (1938) . . . . .	195 (6)
Larrinaga Steamship Co. Ltd. v. The King (1945) . . . . .	529 (1)
Latilla v. Inland Revenue Commissioners (1943) . . . . .	349 (2)
Lee Transport Co. v. Watson (1940) . . . . .	428 (3)
Leigh v. Inland Revenue Commissioners (1928) . . . . .	395 (2)
Leney & Sons Ltd. v. Callingham and Thompson (1908) . . . . .	153 (1)
Lewis v. Denye (1940) . . . . .	642 (3)
Lincoln Gas & Electric Light Co. v. Lincoln (1919) . . . . .	180 (2)
Liversidge v. Sir John Anderson (1942) . . . . .	111 (2)
London Passenger Transport Board v. Moscrop (1942) . . . . .	277 (2)
Lowther v. Bentinck (1874) . . . . .	298 (2)
Luxton v. North River Bridge Co. (1894) . . . . .	59 (2)

## M.

McCarthy v. Madden (1914) . . . . .	194 (2)
Macartney, <i>Re</i> Estate of (1933) . . . . .	379 (2)
McCulloch v. Maryland (1819) . . . . .	58 (1)
McFarlane v. Wilkinson (1927) . . . . .	154 (2)
McInerney v. Clareman (1903) . . . . .	498 (6)
Mackenzie v. Childers (1889) . . . . .	368 (1)
Mainka v. Custodian of Expropriated Property (1924) . . . . .	84 (4)

Malouf, <i>Ex p.</i> ; Gee, <i>Re</i> (1943) . . . . .	21 (4)
Marler v. Tommas (1873) . . . . .	369 (2)
Marshfield, <i>Re</i> ; Marshfield v. Hutchings (1887) . . . . .	397 (2)
Massachusetts v. Mellon (1923) . . . . .	248 (2)
Massereene v. Commissioners of Inland Revenue (1900) . . . . .	360 (6)
Maynard v. Goode (1926) . . . . .	154 (3)
Meandros, <i>The</i> (1925) . . . . .	521 (1)
Mechanical and General Inventions Co. Ltd. v. Austin (1935) . . . . .	440 (5)
Mellersh v. Brown (1890) . . . . .	393 (2)
Metropolitan Railway Co. v. Jackson (1877) . . . . .	444 (4)
— v. Wright (1886) . . . . .	486 (4)
Michelham, <i>Re</i> ; Michelham v. Michelham (1921) . . . . .	406 (1)
Micklethwait v. Micklethwait (1858) . . . . .	378 (1)
Milk Board (N.S.W.) v. Metropolitan Cream Pty. Ltd. (1939) . . . . .	61 (1)
Milne v. Municipal Council of Sydney (1912) . . . . .	367 (2)
Minister of Stamps— <i>See</i> Stamps.	
Mitchell v. Egyptian Hotels Ltd. (1915) . . . . .	159 (2)
Mobile, County of v. Kimball (1881) . . . . .	57 (4)
Moreau v. Federal Commissioner of Taxation (1926) . . . . .	299 (1)
Mullen, <i>Ex p.</i> ; Hood, <i>Re</i> (1935) . . . . .	21 (3)

## N.

Nashville, Chattanooga, & St. Louis Railway v. Walters (1935) . . . . .	180 (7)
Naval Colliery Co. (1897) Ltd. v. Inland Revenue Commissioners (1928) . . . . .	621 (3)
Nelson, <i>Ex p.</i> [No. 2] (1929) . . . . .	123 (2)
Neumann v. Inland Revenue Commissioners (1934) . . . . .	339 (1)
Newcastle and Hunter River Steamship Co. Ltd. v. Attorney-General for the Commonwealth (1921) . . . . .	69 (1)
New South Wales v. Commonwealth (1908) . . . . .	247 (1)
— v. — [No. 2] (1932) . . . . .	119 (3)
New Zealand Flax Investments Ltd. v. Federal Commissioner of Taxation (1938) . . . . .	621 (7)
New Zealand Shipping Co. Ltd. v. Thew (1922) . . . . .	628 (5)
North v. Great Northern Railway Co. (1860) . . . . .	151 (4)
Northwest Airlines v. Minnesota (1944) . . . . .	107 (6)
Norton v. Angus (1926) . . . . .	154 (4)
Nutbrown v. Thornton (1804) . . . . .	151 (5)

## O.

O. Gilpin Ltd. v. Commissioner for Road Transport and Tramways (N.S.W.) (1935) . . . . .	47 (6)
— v. Commissioner for Taxation (N.S.W.) (1940) . . . . .	159 (1)

- Oklahoma, *Ex rel.*; Phillips *v.* Guy  
F. Atkinson Co. (1941) - - - 112 (1)  
Omoa Coal & Iron Co. *v.* Huntley  
(1877) - - - 522 (3)
- P.**
- Parisienne Basket Shoes Pty. Ltd.  
*v.* Whyte (1938) - - - 21 (1)  
Payne's Declaration, *Re*; Payne,  
*Re*; Poppett *v.* Attorney-General  
(1939) - - - 329 (1)  
Peanut Board *v.* Rockhampton Har-  
bour Board (1933) - - - 78 (4)  
Peel, *Re*; Tattersall *v.* Peel (1936) - 298 (3)  
Pensacola Telegraph Co. *v.* Western  
Union Telegraph Co. (1878) - - - 56 (7)  
Perpetual Trustee Co. Ltd. *v.* Com-  
missioner of Stamp Duties  
(N.S.W.) (1941) - - - 341 (1)  
Perrin *v.* United States (1914) - - - 180 (1)  
Peto *v.* Brightons Uckfield and Tun-  
bridge Wells Railway Co. (1863) - 152 (1)  
Philadelphia Mail Steamship Co. *v.*  
Pennsylvania (1887) - - - 107 (1)  
Pickering *v.* Bishop of Ely (1843) - 152 (2)  
Pidoto *v.* Victoria (1943) 69 (2), 171 (6), 208 (4)  
Piggott *v.* Piggott (1938) - - - 500 (6)  
Pilbrow *v.* Pilbrow's Atmospheric  
Railway and Canal Propulsion Co.  
(1848) - - - 608 (1)  
Piro *v.* W. Foster & Co. Ltd. (1943) - 642 (1)  
Place *v.* Searle (1932) - - - 499 (5)  
Plimmer *v.* Mayor &c. of Wellington  
(1884) - - - 544 (2)  
Point of Ayr Collieries Ltd. *v.* Lloyd-  
George (1943) - - - 111 (3)  
Polites *v.* Commonwealth (1945) - 345 (1)  
Porter *v.* The King; Chin Man Yee,  
*Ex p.* (1926) - - - 84 (3)  
Public Trustee (N.S.W.) *v.* Gavel  
( ) - - - 154 (5)
- Q.**
- Qu - See R.  
Qu - and Insurance Co. Ltd. *v.*  
Qu - lian Mutual Fire Insurance  
Qu - r Ltd. (1941) - - - 155 (1)
- R.**
- R. - nford (1901) - - - 335 (1)  
- nasconi (1915) - - - 84 (2)  
- evan; Elias and Gordon,  
*Ex p.* (1942) - - - 9 (1), 570 (3)  
- *v.* Burah (1878) - - - 71 (3)  
- *v.* Burgess; Henry, *Ex p.* (1936) 49 (1)  
- *v.* Commonwealth Court of Con-  
ciliation and Arbitration; Vic-  
toria, *Ex p.* (1944) - - - 562 (4)  
- *v.* Connell; Hetton Bellbird Col-  
lieries Ltd., *Ex p.* (1944) - - - 27 (4)  
- *v.* Electricity Commissioners (1924) 583 (4)
- R. *v.* Foster; Crown Crystal Glass  
Co. Pty. Ltd., *Ex p.* (1944) 27 (3), 564 (1)  
- *v.* Fuller (1797) - - - 20 (1)  
- *v.* Longe (1897) - - - 21 (2)  
- *v.* Smithers; Benson, *Ex p.* (1912) 82 (1)  
- *v.* Tierney (1804) - - - 20 (2)  
- *v.* University of Sydney; Drum-  
mond, *Ex p.* (1943) - - - 173 (1)  
- *v.* Vizzard; Hill, *Ex p.* (1933) - 55 (2)  
Ramsden *v.* Dyson (1865) - - - 539 (1)  
Rasmussen *v.* United States (1905) - 79 (3)  
Reid *v.* Sinderberry (1944) 168 (1), 562 (2)  
Richardson *v.* Commissioner of  
Stamps (1885) - - - 373 (3)  
- *v.* Richardson (1927) - - - 326 (3)  
Riverina Transport Pty. Ltd. *v.* Vic-  
toria (1937) - - - 55 (3)  
Roach *v.* Bickle (1915) - - - 148 (1)  
Roberts, *Re*; Goodchap *v.* Roberts  
(1880) - - - 399 (2)  
Robertson *v.* Federal Commissioner  
of Taxation (1937) - - - 428 (2)  
Rook *v.* Fairrie (1941) - - - 428 (4)  
Ruhamah Property Co. Ltd. *v.*  
Federal Commissioner of Taxation  
(1928) - - - 423 (2)  
Ruppert *v.* Caffey (1920) - - - 171 (1)  
Russell *v.* Inland Revenue Commis-  
sioners (1902) - - - 364 (3)  
Ryder *v.* Wombwell (1868) - - - 444 (7)
- S.**
- St. Lucia Usines & Estates Co. *v.* St.  
Lucia (Colonial Treasurer) (1924) - 395 (1)  
San Paulo (Brazilian) Railway Co.  
Ltd. *v.* Carter (1896) - - - 629 (4)  
Saunders *v.* Davies (1852) - - - 498 (4)  
Scanlan's New Neon Ltd. *v.* Tooheys  
Ltd. (1943) - - - 528 (2)  
Schenck *v.* United States (1918) - - 47 (7)  
Schuster *v.* McKellar (1857) - - - 521 (8)  
Scown *v.* Haworth (1898) - - - 435 (3)  
Sea and Land Securities Ltd. *v.*  
Dickinson & Co. Ltd. (1942) - - - 523 (2)  
Shepherd *v.* Felt and Textiles of Aus-  
tralia Ltd. (1931) - - - 441 (1)  
Shrimpton *v.* Commonwealth (1945) - 67 (1)  
Simpson *v.* Kay (1929) - - - 406 (2)  
Smith *v.* Illinois Bell Telephone Co.  
(1930) - - - 180 (5)  
- *v.* Whitney (1886) - - - 27 (5)  
Spicer *v.* Burgess (1834) - - - 377 (5)  
Stamp Duties, Commissioner of (Q.)  
*v.* Beak (1931) - - - 307 (1)  
- (N.S.W.) *v.* Millar (1932) - 322 (2)  
- (N.S.W.) *v.* Perpetual Trustee  
Co. Ltd. (Watt's Case) (1926) - 323 (3)  
- (N.S.W.) *v.* Perpetual Trustee  
Co. Ltd. (1941) - - - 306 (1)  
- (N.S.W.) *v.* - (1943) - 306 (3),  
341 (1)  
Stamps, Comptroller of (Vic.) *v.*  
Howard-Smith (1936) - - - 367 (7)

- Stamps (Minister of) *v.* Townend (1909) - - - - - 363 (1)  
 State Fire Insurance Co., *Re* (1865) - 405 (4)  
 Steaua Romana, The; The Oltenia (1944) - - - - - 521 (5)  
 Stenhouse *v.* Coleman (1944) - - - 303 (1)  
 Stern *v.* Schwabacher; Schwabacher *Re* (1907) - - - - - 151 (3)  
 Stiles *v.* Cowper (1748) - - - - - 536 (5)  
 Stimpson *v.* Standard Telephone & Cables Ltd. (1940) - - - - - 649 (3)  
 Suffield (Lord) *v.* Commissioners of Inland Revenue (1908) - - - - - 373 (2)  
 Swan Hill Corporation *v.* Bradbury (1937) - - - - - 111 (5)  
 Swedish Central Railway Co. Ltd. *v.* Thompson (1925) - - - - - 629 (2)  
 Swift *v.* Machean (1942) - - - - - 521 (4)  
 Swinnerton *v.* Marquis of Stafford (1810) - - - - - 436 (9)  
 Sydney, Municipal Council of *v.* Young (1898) - - - - - 129 (1)  
 Symon *v.* Federal Commissioner of Taxation (1932) - - - - - 382 (1)
- T.**
- Tamplin's Case (1916) - - - - - 528 (3)  
 Tasmania *v.* Victoria (1935) - - - - 247 (4)  
 Taxation, Commissioner of (W.A.) *v.* Boulder Perseverance Ltd. (1937) 622 (1)  
 ——— (N.S.W.) *v.* Lawford (1937) - 383 (1),  
 400 (1)  
 Taxation, Federal Commissioner of *v.* Lewis Berger & Sons (Australia) Ltd. (1927) - - - - - 423 (1)  
 Taxation, Deputy Federal Commissioner of (N.S.W.) *v.* W. R. Moran Pty. Ltd. (1939) - - - - - 79 (4)  
 Taxes, Commissioner of (Q.) *v.* Ford Motor Co. of Australia Pty. Ltd. (1942) - - - - - 299 (3)  
 Taxes, Commissioner of *v.* Melbourne Trust Ltd. (1914) - - - - - 399 (1)  
 Toowoomba Foundry Pty. Ltd. *v.* Commonwealth (1945) - - - - - 278 (8)  
 Toulmin *v.* Millar (1887) - - - - - 466 (4)  
 Trustees Executors and Agency Co. Ltd. *v.* Federal Commissioner of Taxation (1933) - - - - - 322 (3)  
 ——— *v.* ——— (Teare's Case) (1941) 329 (3)
- U.**
- United States *v.* Butler (1936) - - - - 255 (1)  
 ——— *v.* Darby (1941) - - - - - 77 (1)  
 ——— *v.* Hill (1919) - - - - - 57 (2)  
 Utol Ltd. *v.* Inland Revenue Commissioners (1944) - - - - - 622 (5)
- V.**
- Vardon *v.* Commonwealth (1943) - 189 (1),  
 223 (1)  
 Vickery *v.* Municipality of Strathfield (1911) - - - - - 132 (1)
- Victoria *v.* Foster (1944) - - - - - 581 (1)  
 Victorian Chamber of Manufactures *v.* Commonwealth (Prices Regulations) (1943) - - - - - 570 (6)  
 ——— *v.* ——— (Women's Employment Regulations) (1943) 171 (5), 560 (1)  
 Vyner *v.* Waldenberg Bros. Ltd. (1945) - - - - - 648 (1)
- W.**
- W. Nevill & Co. Ltd. *v.* Federal Commissioner of Taxation (1937) - 606 (2)  
 W. & A. McArthur Ltd. *v.* Queensland (1920) - - - - - 55 (6)  
 W. B. Worthen Co. *v.* Thomas (1934) 181 (1)  
 W. R. Moran Pty. Ltd. *v.* Deputy Commissioner of Taxation (N.S.W.) (1940) - - - - - 173 (4), 335 (2)  
 Wali Mohammad *v.* Mohammad Bakhsh (1929) - - - - - 497 (1)  
 Walker *v.* Bletchley Flettons Ltd. (1937) - - - - - 639 (15)  
 Wanganui-Rangitikei Electric Power Board *v.* Australian Mutual Provident Society (1934) - - - - - 322 (4)  
 Ward & Co. Ltd. *v.* Commissioner of Taxes (1923) - - - - - 612 (2)  
 Watt, In Estate of (1925) - - - - - 323 (1)  
 Wedge *v.* Acting Comptroller of Stamps (Vic.) (1941) - - - - - 360 (4)  
 Weinberger *v.* Inglis (1919) - - - - - 111 (1)  
 Weld *v.* Petre (1928) - - - - - 398 (1)  
 Welsbach Light Co. of Australasia Ltd. *v.* Commonwealth (1916) - 567 (1)  
 West Ham Corporation *v.* Grant (1888) - - - - - 608 (2)  
 Whitney *v.* Vegetable Seeds Committee (Unreported) - - - - - 277 (5)  
 Wigg *v.* Attorney-General for the Irish Free State (1927) - - - - - 278 (5)  
 Wigmore *v.* Thomas Summerson & Sons Ltd. (1926) - - - - - 396 (3)  
 Willard *v.* Rawson (1933) - - - - - 55 (1)  
 Williams *v.* Melbourne Corporation (1933) - - - - - 194 (1)  
 Willis *v.* Milner (1909) - - - - - 148 (3)  
 Willmott *v.* Barber (1880) - - - - - 539 (3)  
 Wilson *v.* Northampton and Banbury Junction Railway Co. (1874) - 150 (3)  
 ——— *v.* Shaw (1907) - - - - - 77 (3)  
 Wilton *v.* Leeds Forge Valley Co. (1884) - - - - - 442 (3)
- Y.**
- Yick Wo *v.* Hopkins (1885) - - - - - 194 (3)  
 Yoxford and Darsham Farmers' Association Ltd. *v.* Llewellyn (1945) - - - - - 111 (4), 278 (6)  
 Yu Cong Eng *v.* Trinidad (1925) - 195 (3)

## CORRIGENDA.

---

### Vol. 70.

- Page 113.—In footnote (2) for "62" read "61."
- Page 120.—In footnote (1) for "62" read "61."
- Page 349.—In footnote (6) for "640" read "649."
- Page 483.—In footnote (2) for "428" read "528."