accidental bush fire, and that it would have cost the owner £10 to have produced that result, then the benefit he could claim would be £990, and not £1,000. As for the rest, I have no difficulty in saying that all the matters mentioned are improvements within the meaning of the definitions in sec. 3.

The other point raised is as to whether the definition of the value of improvements ought to be regarded in construing the definition of unimproved value. It is impossible to contend that you may not read the whole context of a section in order to interpret any part of it. Three phrases are defined—"improved value," "unimproved value," and "value of improvements." Obviously it is proper to read all three before determining what any one of them means.

Another question sought to be raised does not arise in this case.

BARTON J. I am of the same opinion, and think that it is not necessary to add anything.

ISAACS J. I agree. I wish to add that there is nothing in *Nathan's Case* (1) contrary to our decision.

POWERS J. I agree.

RICH J. I agree. I also think that there is nothing to the contrary in *Nathan's Case* (1).

Questions answered accordingly. Respondent to pay costs of the case stated.

Solicitors, for the appellants, *R. E. Lewis & Son.*

Solicitor, for the respondent, *Gordon H. Castle*, Crown Solicitor for the Commonwealth.

B. L.

(1) 16 C.L.R., 654.

[HIGH COURT OF AUSTRALIA.]

THE KING . . . . . APPELLANT;

AND

ERSON . . . . . RESPONDENT.

ON APPEAL FROM THE SUPREME COURT OF VICTORIA.

H. C. OF A. 1914.

MELBOURNE, *March* 5.

Griffith C.J., Barton, Isaacs, Gavan Duffy, Powers and Rich JJ.

Criminal law—Mens rea, necessity for—Obtaining maternity allowance not payable—Presenting false documents—Maternity Allowance Act 1912 (*No.* 8 *of* 1912), *sec.* 10*.

Mens rea is an essential ingredient of an offence created by sec. 10 of the *Maternity Allowance Act* 1912.

Special leave to appeal from the Supreme Court of Victoria: *R.* v. *Erson*, (1914) V.L.R., 144; 35 A.L.T., 117, refused.

APPLICATION for special leave to appeal.

On the information of the Attorney-General of the Commonwealth, Edward George Leger Erson, a medical practitioner, was charged at the Criminal Sittings of the Supreme Court of Victoria in December 1913 with various offences against sec. 10 of the *Maternity Allowance Act* 1912, some being based on sub-sec. (*a*) and others on sub-sec. (*c*).

In two of the cases under sub-sec. (*a*) the jury found that the accused had obtained maternity allowances which were not pay-

* Sec. 10 of the *Maternity Allowance Act* 1912 provides that "Any person who (*a*) obtains any maternity allowance which is not payable; (*b*) obtains payment of any maternity allowance by means of any false or misleading statement; or (*c*) makes or presents to the Commissioner or to any officer doing duty in relation to this Act or the regulations, any statement or document which is false in any particular, shall be guilty of an offence. Penalty: One hundred pounds or imprisonment for one year."

able, there having been evidence to show that in the cases referred to there were no such persons as the alleged mothers of the children. The jury, in answer to questions, further found that the accused was not aware in either of the two cases that he was obtaining a maternity allowance which was not payable, and that his obtaining it was due to the fact that, having attended or being about to attend a large number of persons in one house, he had signed in blank a number of forms and certificates relating to claims for maternity allowances, expecting them to be properly filled up, and that two forms had been improperly filled up by Mary Phillips, the proprietress of the house, and that, owing to the omission to take care to see that the forms and certificates were properly filled up, the accused had been paid the maternity allowances referred to; and that if obtaining in this way maternity allowances which were not payable caused the accused to be guilty of the offence, in these two cases he was guilty, but that otherwise he was not guilty. In the five cases under sub-sec. (*c*) the jury found that an incorrect statement as to the place where the birth was alleged to have taken place was made or presented to the officer in each case, but that the accused was not aware of the incorrectness of any such statement. They also found, in answer to a question, that the accused had aided or abetted, or was by act or omission in some way directly or indirectly concerned in, the making or presenting of such statement by reason solely of the fact that he had signed forms and certificates relating to the claims for the allowances as before set out, that these were afterwards improperly filled up with the incorrect statement by Mary Phillips, and that he had omitted to take care to see that the forms and certificates were properly filled up; and that if on the above facts the accused could be found guilty, then he was guilty, but that otherwise he was not guilty.

Cussen J., before whom the trial took place, stated a case setting out the above facts (*inter alia*) for the determination by the Full Court of certain questions, including the following:—

"Having regard to the findings of the jury could a verdict of guilty be properly entered in respect of any and which of the charges?"