[HIGH COURT OF AUSTRALIA.]

THE COMMISSIONER OF STAMP DUTIES FOR QUEENSLAND . . . . . APPELLANT;

AND

LIGHTOLLER AND OTHERS . . . RESPONDENTS.

ON APPEAL FROM THE SUPREME COURT OF QUEENSLAND.

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BRISBANE, *June* 15, 16, 21.

SYDNEY, *Sept.* 8.

Knox C.J., Higgins and Gavan Duffy JJ.

Succession Duty—Residue to different persons in succession chargeable with duty at same rate—Life interest and remainder—Mode of assessment—Succession and Probate Duties Acts 1892-1918 (*Qd.*) (56 *Vict. No.* 13—9 *Geo. V. No.* 16), *secs.* 31, 32—*Succession and Probate Duties Act* 1892 (*Qd.*) (56 *Vict.* No. 13), *sec.* 12—*Succession and Probate Duties Acts Amendment Act* 1918 (*Qd.*) (9 *Geo. V. No.* 16), *sec.* 7.

Sec. 31 of the *Succession and Probate Duties Acts* 1892-1915 (Qd.) provided that "The duty payable on a succession, being a legacy or residue or part of residue of any personal estate given to or for the benefit of, or so that the same shall be enjoyed by, different persons in succession, who are chargeable with the duties hereby imposed at one and the same rate, shall be charged upon and paid out of the legacy or residue or part of residue so given, as in the case of a legacy to one person." Sec. 7 of the *Succession and Probate Duties Acts Amendment Act of* 1918 repealed sec. 12 of the Acts 1892-1915 (which section contained provisions imposing duties to be levied and paid on successions and prescribing the method of estimating the principal value of a succession) so far as relates to the estates of persons dying after the commencement of the Act and the estates of persons where a beneficial interest in possession in any property or the income thereof on the determination of any charge, estate or interest upon any death accrues after the commencement of the Act; and substituted provisions in lieu thereof which (sub-sec. 1) declared succession duty to be payable according to the value of the succession when it takes effect calculated at specified rates (set out in a table) according to the value of the whole estate of the predecessor, and (sub-sec. 2) prescribed a method of aggregating the value

of all the property passing on the predecessor's death for the purpose of determining the rate of duty payable on each succession, and introduced a new clause as a proviso to sub-sec. 2, viz., "Provided that where a beneficial interest in possession in any property or the income thereof on the determination of any charge, estate, or interest upon any death accrues after the first day of June, one thousand nine hundred and eighteen, the duty payable shall be ascertained as follows:—To the principal value of such interest when it falls into possession shall be added the value, as previously ascertained under any law relating to probate or succession duties, of the rest of the estate of which such interest formed part, and the sum so arrived at shall be the amount on which the rate of duty on such interest shall be fixed in accordance with the above table of duties."

Under a will and codicil a widow became entitled to a life interest in her husband's property, and upon her death the property was divisible amongst his lineal descendants and the wives of lineal descendants.

Held, by *Knox* C.J. and *Gavan Duffy* J. (*Higgins* J. dissenting), that the result of the amendment by the introduction of the above proviso was that the rate at which succession duty was payable by any of the beneficiaries entitled in remainder could not be ascertained until the interest of the beneficiary accrued in possession; that therefore it could not be predicated of the beneficiaries that they were "chargeable with the duties . . . at one and the same rate"; and that consequently sec. 31 had no application to the above successions, and the duties to be paid by the different beneficiaries must be charged separately and not "as in the case of a legacy to one person."

Decision of the Supreme Court of Queensland: *Re Lightoller*, (1922) S.R. (Qd.), 114, reversed.

APPEAL from the Supreme Court of Queensland.

By his will and codicil Harry Martin Lightoller, who died on 23rd September 1921, gave all his real and personal property unto and to the use of his trustees upon trust to receive the rents and profits and to pay the same to his wife, Maria Theresa Lightoller, during her life, and upon her death he directed the trustees to hold his real silver plate upon certain trusts for the benefit of certain persons in succession, and as to all his real estate and the residue of his personal estate upon trusts to sell and convert the same into money and to divide the money amongst certain persons (who were his lineal descendants or the wives of lineal descendants) in certain proportions. And he appointed his sons George Henry Standish Lightoller and William Claude Lightoller as executors and trustees of his will.

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The Commissioner of Stamp Duties assessed succession duty on the life estate of the testator's widow in the whole estate as well personal as real, the Commissioner being of opinion that this was the only duty which could be assessed until after the widow's death, when the duty payable by those entitled in remainder could be ascertained. The trustees of the will claimed the benefit of sec. 31 of the *Probate and Succession Duties Act* 1892-1915 (Qd.), and contended that the duty ought to be assessed on the whole of the testator's personal estate (other than the real silver plate) as if it were a legacy given to one person.

On the hearing of a petition brought by the widow of the testator and the above-named executors and trustees of his will, under sec. 50 of the *Succession and Probate Duties Act* 1892-1918, the Full Court of Queensland, by a majority (*Shand* and *Lukin* JJ., *Real* J. dissenting), decided (1) that the assessment of duty by the Commissioner was contrary to law; (2) that the successions to so much of the estate as consisted of personalty were liable to assessment as in the case of a legacy to one person, and (3) that the widow was not liable in respect of the separate assessment made on her life interest in the personal estate independent of the interests in succession following on her life interest: *Re Lightoller* (1).

From that decision the Commissioner now appealed to the High Court.

Webb S.-G. and *Henchman*, for the appellant. The majority of the Full Court was wrong in deciding that sec. 31 of the *Succession and Probate Duties Act* 1892 (Qd.) applied; because, since the amendment made in sec. 12 of that Act by sec. 7 of the *Succession and Probate Duties Acts Amendment Act of* 1918 (Qd.), it cannot be predicated that the widow and persons entitled in remainder are chargeable with duty at one and the same rate. Sub-sec. 2 of sec. 7 of the 1918 Act prevents that result, because the rate of duty payable by a person entitled in remainder depends on the value of his succession, which cannot be ascertained until his interest accrues in possession on the life tenant's death. Sub-sec. 2 adopts the principle of aggregation and prescribes two rules for ascertaining duty

(1) (1922) S.R. (Qd.), 114.

—a general rule and a particular rule applicable where some interest in possession arises on the determination by death of some prior interest or charge. Under the general rule duty is at once determinable; under the special rule the rate is only ascertainable on extinguishment of a prior interest. Hence sec. 31 of the 1892 Act does not apply; that section is general, and is modified by the particular provision introduced by sub-sec. 2 of sec. 7 of the 1918 Act, which now is the only provision prescribing the rate at which persons entitled in remainder are to pay duty. Sec. 31 must be interpreted in its new setting as connected with the rate of duty, and its application has been modified.

E. A. Douglas and *McGill*, for the respondents. Neither the operation nor the meaning of sec. 31 is affected by the Act of 1918. Sec. 31 modifies the general provisions of sec. 12 in the particular cases to which it applies. But sec. 12 of the 1892 Act, imposing duty at the time the succession takes effect, and sec. 20, requiring payment when the successor's interest falls into possession, are general. Sec. 7 of the 1918 Act is also general; sub-sec. 2 deals only with estates which have already been assessed as to life interests in real, not personal, property, and the proviso to sub-sec. 2 applies only to cases in which the death on which the succession takes effect is the death of a person other than the predecessor: "duty so payable" in sub-sec. 2 means payable on determination of a life estate and not governed by the particular provisions of sec. 31. The result of the appellant's argument is that sec. 31 is indirectly repealed or rendered nugatory by the proviso to sub-sec. 2 of the 1918 Act which introduced the new provision that the value of the property at the time the beneficiary's interest in remainder accrues in possession must be regarded. But sub-sec. 2 is not an enacting clause making any property liable to taxation which was not previously liable under sec. 31, and the proviso must be construed as confined to the enactment of which it is a qualification, and will not be read as a separate enactment or given a meaning wider than the enacting clause. (See *In re Brockelbank* (1); *R.* v. *Dibdin* (2), *sub nom.*

(1) (1889) 23 Q.B.D., 461.

(2) (1910) P., 57, at pp. 110, 125, 135.

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Thompson v. *Dibdin* (1); *Harding* v. *Commissioner of Stamps (Qd.)* (2)). The proviso has no application to those successions which by sec. 31 are taken out of the category of property given to different persons in succession, and which by that section are assessable as a legacy given to one person. Sec. 31 is a particular clause applicable to these successions, and the general words of sec. 7 of the 1918 Act do not affect its operation (*Goodwin* v. *Phillips* (3); *Seward* v. *Vera Cruz* (4)). On the construction of taxing statutes, see *Commissioner of Stamps (Qd.)* v. *Wienholt* (5); *Brunton* v. *Acting Commissioner of Stamp Duties (N.S.W.)* (6).

[During argument reference was also made to the *Succession Duties Act of* 1886 (Qd.), sec. 7 (1); *Succession and Probate Duties Act of* 1892 (Qd.), secs. 4, 31, 32; *Succession and Probate Duties Act of* 1904 (Qd.), sec. 7; *Succession and Probate Duties Acts Amendment Act of* 1906 (Qd.), sec. 2.]

Cur. adv. vult.

Sept. 8.

The following written judgments were delivered:—

KNOX C.J. AND GAVAN DUFFY J. The testator died on 23rd September 1921. Under his will and codicil his widow became entitled on his death to the personal estate for her life, and on her death the whole is divided among her children and grandchildren. Under the provisions of sec. 31 of the *Succession and Probate Duties Act* 1892 succession duty on all these interests should be paid as in the case of a legacy to one person if all the beneficiaries are chargeable with duties at one and the same rate. The question for our consideration is whether they are so chargeable.

Sec. 7 of the *Succession and Probate Duties Acts Amendment Act of* 1918 provides as follows:—"All the provisions of section twelve of the Principal Act, as amended by section seven of the *Succession and Probate Duties Act of* 1904, except the last paragraph thereof, are repealed so far as relates to the estates of persons dying after the commencement of this Act and the estates of persons where a beneficial interest

(1) (1912) A.C., 533, at p. 544.
(2) (1898) A.C., 769, at p. 770.
(3) (1908) 7 C.L.R., 1.
(4) (1884) 10 App. Cas., 59, at p. 68.
(5) (1915) 20 C.L.R., 531, at p. 541.
(6) (1913) A.C., 747, at p. 760.

in possession in any property or the income thereof on the determination of any charge, estate, or interest upon any death accrues after the commencement of this Act; and the following provisions are inserted in lieu thereof:—" We think the natural meaning of these words is that Parliament repeals the specified portions of sec. 12, (1) so far as they relate to the estates of persons dying after the commencement of the Act, and (2) so far as they relate to any beneficial interest in possession in any property or the income thereof on the determination of any charge, estate or interest upon any death if such beneficial interest in possession accrues after the commencement of the Act. The section is very clumsily expressed; and it is suggested that, as the words "estates of persons dying after the commencement of this Act" would be sufficient to cover beneficial interests in possession accruing in such estates, the later words of the section should be read as applying only to beneficial interests arising in the estates of persons dying before the commencement of the Act; in effect, that after the words "estates of persons" we should insert the further words "dying before the commencement of this Act." We agree with the premise, but not with the conclusion. The fact that the words of the first provision would cover portion of the subject matter dealt with by the second is not, to our minds, sufficient reason for cutting down the plain meaning of the words. The distinction in the mind of the Legislature apparently was not between the estates of persons dying before the Act and the estates of persons dying after, but between general provisions applying only to the estates of persons dying after the Act and special provisions applying to all beneficial interests accruing in possession after the passing of the Act in both classes of estates.

Sec. 7 proceeds to prescribe the form which sec. 12 of the Principal Act is thenceforward to assume:—"(12) There shall be levied and paid to His Majesty in respect of every such succession as aforesaid, according to the value thereof at the time when the succession takes effect, the following duties, that is to say:—" Sub-sec. 1 of sec. 12 then sets out a table showing a rate of duty varying from 2 per cent. to 15 per cent. according to the value of the whole succession or successions derived from, that is, the whole estate of, the predecessor. Sub-sec. 2 prescribes a method of aggregating

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interests for the purpose of ascertaining the value of such estate. Under these provisions the rate of duty applicable to the widow's interest is at once ascertainable; so also would be the rate applicable to the interest of each of the other beneficiaries. If the matter rested here, all the beneficiaries, including the widow, would be chargeable at one and the same rate, but sub-sec. 2 contains a proviso which prevents this result; it is as follows:—"Provided that where a beneficial interest in possession in any property or the income thereof on the determination of any charge, estate, or interest upon any death accrues after the first day of June, one thousand nine hundred and eighteen, the duty payable shall be ascertained as follows:—To the principal value of such interest when it falls into possession shall be added the value, as previously ascertained under any law relating to probate or succession duties, of the rest of the estate of which such interest formed part, and the sum so arrived at shall be the amount on which the rate of duty on such interest shall be fixed in accordance with the above table of duties." It will be observed that the early words of this proviso substantially follow the later words of the first paragraph of sec. 7 of the *Succession and Probate Duties Acts Amendment Act of* 1918. We have already expressed the opinion that the words in sec. 7 apply to all interests of the kind specified accruing after the date of the coming into operation of the Act (1st June 1918) and not merely to interests arising in estates of persons dying before that date. There is no reason why the same meaning should not be given to the words here where the question is not intrigued by the argument as to overlapping legislation. The result is that the rate at which duty must be paid by any beneficiary other than the widow cannot be ascertained until his interest has accrued in possession, for the proviso makes its value at that time a factor in the value of the whole estate on which the rate must be calculated. It follows that this case is not within sec. 31 and the duties to be paid by the various beneficiaries must be charged separately and not as in the case of "a legacy to one person."

HIGGINS J. This case turns on the effect on sec. 31 of the *Succession and Probate Duties Acts* 1892-1915 (Qd.) of alterations made by

an amending Act of 1918 (sec. 7). The duty now in question is the duty on successions—all dispositions and devolutions of property taking effect on a death of a testator, settlor, ancestor, &c. (sec. 4). In this case a testator died on 23rd September 1921. Under his will and codicil his widow became entitled to the real and personal estate for her life; on her death all the estate is to be converted into money, and the proceeds divided as to $\frac{1}{40}$ths to one son, as to $\frac{11}{40}$ths to another son, as to $\frac{2}{40}$ths to a granddaughter and her children, as to $\frac{18}{40}$ths to a daughter and her children. The Commissioner seeks to charge the widow with duty on the value of her life interest, said to be £26,595; leaving to the death of the widow the question how much duty must be paid by those entitled in remainder. But the widow claims the benefit of sec. 31—contends that, so far as regards any residuary personal estate given to herself for life and the children and other lineal descendants afterwards, the duties imposed are chargeable at one and the same rate, and should therefore be paid at once out of the residuary personalty "as in the case of a legacy to one person." The whole difficulty, such as it is, is due to the fact that under the Queensland Act, from its commencement to the present time, the rates of duty are progressively graduated according to values. The rates vary, not merely as between (a) wife and lineal descendants, (b) more distant kindred, (c) strangers in blood (sec. 12 (4) (*e*) and (*f*)), but also according to the values of the successions respectively. Under the English Act of 1796 (*Legacy Duty Act*—36 Geo. III. c. 52), from which sec. 31 was copied verbatim, there was no such progressive graduation according to values.

The words of sec. 12 of the Queensland Act, as they now stand, are as follows:—"There shall be levied and paid to His Majesty in respect of every such succession as aforesaid, according to the value thereof at the time when the succession takes effect, the following duties, that is to say:—(1) If the whole succession or successions derived from the same predecessor and passing upon any death to any person or persons amount in money or principal value to less than £200, no duty. If the same amount to £200 but do not exceed £1,000, 2 per cent. . . . If the same exceed £10,000 but do not exceed £12,500, $5\frac{2}{3}$ per cent. . . . If the same exceed

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£27,500 but do not exceed £30,000, 8 per cent." And so on. *Primâ facie*, therefore, and but for sec. 31, the whole succession or body of successions passing to any one person, or collective body of persons, is to be aggregated, and duty charged by progressive graduation against that person or body of persons. But the amending Act of 1918 brought properties even outside Queensland into the reckoning of the values of such successions (sec. 12 (2)):—"For determining the rate of succession duty so payable, there shall be aggregated so as to form one estate the value of all property, whether situated within or outside Queensland . . . and passing on such death . . . Provided that where a beneficial interest in possession in any property or the income thereof on the determination of any charge, estate, or interest upon any death accrues after the first day of June, one thousand nine hundred and eighteen" (the date of the Act of 1918 coming into operation), "the duty payable shall be ascertained as follows:—To the principal value of such interest when it falls into possession shall be added the value, as previously ascertained under any law relating to probate or succession duties, of the rest of the estate of which such interest formed part, and the sum so arrived at shall be the amount on which the rate of duty on such interest shall be fixed in accordance with the above table of duties." Under the Act of 1918, therefore, there is to be a second aggregation—an aggregation of properties everywhere as well as the aggregation of successions passing to any person, or body of persons as prescribed by the Act of 1892 originally, in order to find the rate payable on any succession. But as there would often be a difficulty in applying the second aggregation to properties passing outside Queensland, or even to properties passing within Queensland after (say) thirty or forty years have elapsed since the testator died, the proviso permits the office to accept the value of the rest of the estate "*as previously ascertained* under any law relating to probate or succession duties." I am inclined to the view that the proviso applies only to the estates of persons dying *before* 1st June 1918. Apart from the fact that the values of estates of persons dying after that date are susceptible of ready and immediate inquiry, we find that in the opening words of sec. 7 of the

Act of 1918 (the repealing words) a distinction is drawn between (a) "the estates of persons *dying after* the commencement of this Act," and (b) "the estates of persons where a beneficial interest in possession in any property or the income thereof on the determination of any charge, estate, or interest *accrues after* the commencement of this Act." These latter words in (b) are the precise words which are used in the proviso. But, whether this view is correct or not, it is really unimportant for the purpose of this case, when the true effect of sec. 31 is grasped.

The words of sec. 31 are :—"The duty payable on a succession, being a legacy or residue or part of residue of any personal estate given to or for the benefit of, or so that the same shall be enjoyed by, *different persons* in succession, *who are chargeable with the duties hereby imposed at one and the same rate*, shall be charged upon and paid out of the legacy or residue or part of residue so given, as in the case of a legacy to one person. When a legacy or residue or part of residue is given to or for the benefit of, or so that the same shall be enjoyed by, different persons in succession, some of whom are chargeable with different rates of duty, so that one rate of duty cannot be *immediately charged thereon*" (then follow directions as to payment in four equal portions by those entitled for life). When these words are closely examined, it becomes clear (1) that the variance or identity of rates must be ascertainable immediately on the death of the testator, and therefore cannot depend on the possibility of an increase or decrease in value of the property during the tenancy for life; (2) that the variance or identity of rates means the variance or identity of rates as between the persons chargeable as persons, not as between the values on which the rates of duty are to be charged; (3) that if the variance or identity of rates depended on the values on which the rates of duty are to be charged, sec. 31 would be meaningless—inapplicable to any case—for it could never be ascertained at the death of the testator that the values would not change during the tenancy for life.

The question then is, really, are we justified in treating sec. 31 as rendered nugatory, practically repealed, because of the introduction into the Queensland Act of 1892 of a progressive graduation in the duties imposed? There is no change in the words of sec. 31

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from the time that it was taken bodily from the English *Legacy Duty Act* of 1796. Under the English Act, the words clearly referred to variance or identity of rates as between the persons chargeable as persons, not as between the values on which the rates of duty were to be charged. There was no progressive graduation of duties in the English Act; there was no higher *rate* of duty chargeable for a succession valued at £50,000 than for a succession valued at £500. The words of sec. 31 (sec. 12 of the English Act) could only refer to variance or identity of rates as between persons chargeable, as persons. That meaning was carried with sec. 31 into the Queensland Act in 1892; and, in the absence of qualifying words, it must be treated as preserved by the amending Act of 1918. As already intimated, the very same difficulty as to progressive graduation in rates arose under the original Act in 1892; and yet it is conceded that but for the Act of 1918 the widow's contention would be right. There can be no doubt here that the widow is liable to duty on the value of her limited interest; and that "one and the same rate" is chargeable against the widow and the children or issue, value for value. If the value of a widow's interest is £20,000, and if the value of a son's interest turn out to be £20,000, the same *absolute sum* would have to be paid in duty; but even if the values differ, the widow and the son would have to pay at the same rate *as persons* on any given value. If on the other hand, the interests in remainder were given to strangers in blood, the rate payable by the strangers on any given value would be double; and if to collaterals, not lineals, of the same blood, $1\frac{1}{2}$ times as much (sec. 12 (4) (*e*) and (*f*)). The foundation for the provisions contained in sec. 31 is obviously that they operate with substantial fairness, as well as saving trouble to parties and officials, if life tenants and remaindermen have no variance of rates as between themselves. The payment of duty once for all, out of the residuary personalty "as in the case of a legacy given to one person," operates to diminish the payment to be made to the life tenant during her life. As soon as it is found that the rate payable by the widow is the same as the *rate* payable by the children or issue, value for value, the need for two valuations first, at the death of the testator, and, second, at the death of the

tenant for life—has gone; and the proviso to sec. 12 (2), even if applicable—but for sec. 31—becomes inapplicable.

As I apprehend our duty in the construction of this Act, if we find a possible construction of its words such as will not make sec. 31 meaningless and inoperative as at the time that the Act was passed in 1892, and as will give to the section the same meaning as the section had in the original English Act of 1796, and as will prevent us from treating sec. 31 as repealed or altered when there is no indication of any intention to repeal or alter it, it is our duty to adopt that construction (*Maxwell on Statutes*, 6th ed., pp. 280 *et seqq.*). It would, indeed, be a violent departure from sound principle of interpretation if it were to treat the words of the amending Act of 1918, relating to values only, as altering the meaning of the words of sec. 31, relating to rates only. If it is established that sec. 31 referred originally to differences in rates due to relationship to the testator or other attribute of the beneficiaries, we have no right to extend the meaning to differences in rates due to differences in values of the successions. As Lord *Selborne* said, in *Seward* v. *Vera Cruz* (1), "earlier and special legislation" is not to be held "indirectly repealed, altered, or derogated from merely by force of such general words, without any indication of a particular intention to do so."

Then it should be borne in mind that this is a taxing Act. If the Legislature intended to affect the operation of sec. 31 so materially, to make it practically nugatory, it should have said so clearly; and, if it has not done so, the Court should not act on a mere inference, even if probable. It would be easy to point to anomalies in concrete cases on either construction; but it is for us to find the intention of Parliament as expressed in the Act, and to act on it whatever the consequences.

I am of opinion that the appeal should be dismissed, and the judgment of the Supreme Court affirmed. It should be noticed that declarations 2 and 3 made on the petition relate to personalty only, in accordance with sec. 31. This seems to leave open the question whether the real estate, which apparently is to be enjoyed by the widow in specie during her life (unless she consent in writing to the sale), can be treated as personalty for the purpose of sec. 31.

(1) (1884) 10 App. Cas., at p. 68.

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Appeal allowed. Judgment of Supreme Court of Queensland discharged. Declare that the assessment by the Commissioner of Stamp Duties is not contrary to law and that the succession duty to be paid by the several beneficiaries ought to be charged separately and not as in the case of a legacy to one person. Costs in Supreme Court and of this appeal to be paid by respondent.

Solicitors for the appellant, *H. J. H. Henchman*, Acting Crown Solicitor of Queensland.

Solicitors for the respondent, *Foxton, Hobbs & Macnish.*

J. L. W.

Appl *Poulton v Commonwealth* (1953) 89 CLR 540

Aff *John Cooke & Co Pty Ltd v Commonwealth* (1924) 34 CLR 269

Appl *W M C Resources Ltd v Lane (Native Title Registrar)* (1997) 143 ALR 200

[HIGH COURT OF AUSTRALIA.]

JOHN COOKE & COMPANY PROPRIETARY LIMITED AND ANOTHER . . . PLAINTIFFS;

AGAINST

THE COMMONWEALTH AND OTHERS . DEFENDANTS.

H. C. OF A. 1921-1922.

SYDNEY, *Nov.* 28-30, *Dec.* 1-2, 1921.

MELBOURNE, *Mar.* 13, 1922.

SYDNEY, *Sept.* 25-29, *Dec.* 12, 1922.

Knox C.J., Gavan Duffy and Starke JJ.

FIELD AND OTHERS . . . . . PLAINTIFFS;

AGAINST

THE CENTRAL WOOL COMMITTEE AND OTHERS . . . . . DEFENDANTS.

Contract—Evidence—Acquisition of Australian wool clips by Imperial Government—Rights of suppliers of wool against Commonwealth and Central Wool Committee—War Precautions Act 1914-1916 (*No.* 10 *of* 1914—*No.* 3 *of* 1916), *sec.* 4—*War Precautions* (*Wool*) *Regulations* 1916 (*Statutory Rules* 1916, *No.* 322), *regs.* 10, 13, 24, 26—*War Precautions* (*Sheepskins*) *Regulations* 1916 (*Statutory Rules* 1916, *No.* 321), *reg.* 18—*Rules of the High Court* 1911, *Order* II., *r.* 9; *Order* IV., *r.* 1.