

PRIVY
COUNCIL.
1916.

YORKSHIRE
INSURANCE
CO. LTD.
v.
CAMPBELL.

amends within six months and so proceeds thereafter, final judgment in the action be entered for the appellants. In accordance with the order giving special leave to appeal, dated 23rd March 1915, the appellants will pay the costs of this appeal as between solicitor and client. Their Lordships will humbly advise His Majesty to the above effect.

Foll/App'l
Cornell v
Deputy
Commissioner
of Taxation
(SA) (1920)
29 CLR 39

[PRIVY COUNCIL.]

THE ATTORNEY-GENERAL FOR THE STATE
OF QUEENSLAND (AT THE RELATION OF
GOLDSBROUGH, MORT & COMPANY
LIMITED) AND ANOTHER } PETITIONERS;

AND

THE ATTORNEY-GENERAL FOR THE COM-
MONWEALTH AND ANOTHER } RESPONDENTS.

ON APPEAL FROM THE HIGH COURT OF AUSTRALIA.

PRIVY
COUNCIL.*
1916.

June 2.

Land Tax—Power of taxation—Subject of taxation—Leasehold estates in Crown lands—Validity of Statutes—Repugnancy to Imperial Statutes—Tax upon State property—Tax upon State instrumentality—Statute dealing with more than one subject of taxation—Taxation of shareholders of companies—Declaratory order—Basis for determining unimproved value of leases of Crown lands—The Constitution (63 & 64 Vict. c. 12), secs. 51 (II.), (XXXIX.), 55, 107, 114—Land Tax Assessment Act 1910-1914 (No. 22 of 1910—No. 29 of 1914), secs. 11, 27, 28, 29, 36, 39, 40, 48, 56—Colonial Laws Validity Act 1865 (28 & 29 Vict. c. 63), sec. 2—New South Wales Constitution Act 1855 (18 & 19 Vict. c. 54), secs. I., II.; Sched. 1, secs. 1, 43, 58.

* Present—Lord Buckmaster L.C., Earl Loreburn, Viscount Haldane, Lord Sumner and Lord Parmoor.

Special leave to appeal from the decision of the High Court: *Attorney-General for Queensland v. Attorney-General for the Commonwealth*, 20 C.L.R., 148, refused.

PRIVY
COUNCIL.
1916.

APPLICATION by the Attorney-General for the State of Queensland for special leave to appeal to the Privy Council from the decision of the High Court: *Attorney-General for Queensland v. Attorney-General for the Commonwealth* (1).

ATTORNEY-
GENERAL
FOR
QUEENSLAND
v.
ATTORNEY-
GENERAL
FOR THE
COMMON-
WEALTH.

The judgment of their Lordships was delivered by

LORD BUCKMASTER L.C. Their Lordships recognized that this case raised questions of unusual importance, and accordingly they departed from their usual practice, and, in hearing this application, invited a somewhat full argument on the merits of the appeal. They have given careful consideration to all the points raised, and the reasons that were urged in support of the application, but they find themselves unable to advise His Majesty that special leave to appeal should be granted.

The petition will be dismissed with costs.

(1) 20 C.L.R., 148.