

lawyers may be noticed—passing through her bright pages, which will repay perusal in these days of spoofing Shaws and Wells overflowing to our ineffable boredom.

C. M.

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### PUBLICATIONS RECEIVED.

1. *War Finances in the Netherlands up to 1918.* By M. J. Van Der Flier, LL.D., Oxford University Press, American Branch, New York, 1923. Price, \$1.50.
2. *Index to Statutory Definitions.* Prepared in the Office of the Parliamentary Counsel. London. Published by His Majesty's Stationery Office. Toronto: The Carswell Company, Ltd., 145 Adelaide Street West. Price, \$2.25.
3. *Yale Law Journal*, Vol. XXXIII, Nos. 3 and 4. Yale Law Journal Co. Inc., New Haven, Conn.
4. *University of Pennsylvania Law Review and American Law Register.* Vol. 72, No. 2. Published by the Law School, University of Pennsylvania.
5. *Michigan Law Review.* Vol. XXII, No. 3. Michigan Law Review Association, Ann Arbor, Mich.
6. *Illinois Law Review.* Vol. XVIII, No. 5. Northwestern University Press, Chicago, Ill.
7. *Boston University Law Review.* Vol. IV, No. 1. Boston University Law School, Boston, Mass.
8. *International Review of Agricultural Economics.* New Series, Vol. I, No. 4. International Institute of Agriculture, Rome.

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### CORRESPONDENCE.

The Editorial Board of the Canadian Bar Association does not hold itself responsible for the opinions of Correspondents. Contributions to this department of the REVIEW will be published only over the genuine names of the writers.

“CURLÆ CANADENSES.”

*Editor Canadian Bar Review:*

Sir,—I have received from Angus MacMurchy, Esquire, for our archives, or rather for the reservoir of historical records and treasures of the Canadian Bar Association, a small but valuable volume published by Rowsell in 1843, entitled “*Curia Canadenses*,” being the poem describing the several Courts of Law and equity elected from time to time in the Canadas, with copious notes and an appendix. The author uses the pseudonym of Plinius Secundus and the front page is inscribed “To his Worship the Mayor with the author’s respectful compliments.” He has gathered together a rare collection of outstanding cases, of judicial statistics, and his pages on the Rebellion of 1837-1838 are most interest-

ing. I append some lines of the poem, and perhaps some of your readers may be able to solve the enigma of authorship.

Yours sincerely,

W. N. PONTON,

Registrar C. B. A.

Belleville.

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For grosser wickedness, and sin,  
As Robbing, Murder, drinking Gin,  
The true deserts, were to be found.  
In Courts (in France they much abound)  
Before a Judge, called Marechausse,  
In England named the Marshalsea. . . .

A British King, see now assume  
Judicial Sovereignty, "Coutume,"  
And that of Paris cease to reign  
Throughout the Canada Domain. . . .

New Courts arise, but the bright Crown  
Fearing to tarnish its renown,  
Decreed the Laws should be in French,  
Lest Ancient Right it should retrench. . . .

After the Rebellion:—

Now Peace restored, and Discord o'er,  
The volleying thunders cease to roar:  
And Canada the near and far  
Emerges from the din of war.  
The Provinces erewhile divided,  
In Legislative Hall united,  
Like bride and bridegroom, meet to kiss  
At Kingston the metropolis.  
From fair Toronto's spire-clad plain,  
The Court Vice-regal, and its train  
Of Lawyers, Benchers, Pleaders, all  
To Kingston drag their Judgment Hall.  
Yet here the Law perplexed, distrest,  
And wandering Justice knew no rest:  
Her Practice cramped, and out of place,  
Poor Chancery felt but ill at ease:  
Backward again the vagrant strays,  
The stony roads and wooden ways  
Of old Toronto to regain,—  
Ne'er may she quit that soil again.

Dreary and sad was Frontenac  
Thy Duke ne'er made a clearer sack,  
Than when the Edict to be gone,  
Issued from the Vice-regal Throne.  
Exeunt omnes, helter skelter;  
To little York again for shelter;

Little no longer, York the new  
Of imports such, can boast but few;  
A goodly freight, without all brag,  
When comes, 'mongst others, Master Spragge,  
And skilful Turner, versed in pleading,  
The Kingston exiles gently leading.  
Farewell Toronto! of great glory,  
Of valour too, in modern story;  
Farewell to Courts, to Lawyer's Hall,  
To Justice seats, both great and small;  
Farewell Attornies, Special Pleaders,  
Equity Draftsmen, and their Readers,  
Canadian Laws, and Suits, to song  
Of future Bard, henceforth belong.

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## ENGLISH INCOME TAX.

January 11th, 1924.

*Editor Canadian Bar Review:*

Dear Sir,—I beg to point out that under existing English Laws British subjects resident outside the United Kingdom are entitled to recover a portion of any Income Tax which may have been deducted from Income received in the United Kingdom. This relief takes effect from the 6th April, 1920, and claims for repayment of income tax can now be lodged with the Inland Revenue Authorities in England. This applies to beneficiaries taking shares of income from estates administered in the United Kingdom, or interest or dividends on stocks and shares held in their own names.

I may point out that persons resident outside the United Kingdom possessing 4 per cent. funding loan 1960/90, are entitled to claim exemption in respect of British Income Tax present or future. If any such tax has been deducted, steps should be taken to obtain a refund thereof from the Inland Revenue Authorities immediately.

I shall be glad to give any of your readers any further information in this matter, or be willing to prepare claims for payment of tax on their behalf if they will communicate with me.

Yours truly,  
HAROLD CLOWES.

12 Barton Street,  
Macclesfield, England.

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