

THE NATIONAL SOCIETY OF IRELAND.

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THE GAZETTE

OF THE

Incorporated Law Society of Ireland;

SOLICITORS' BUILDINGS, FOUR COURTS, DUBLIN.

Telegrams : " Law Society, Dublin."

Telephones 2607 (2 lines).

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THE GAZETTE

1904

Geographical and Society of British

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THE GAZETTE

OF THE

Incorporated Law Society of Ireland.

Vol. III, No. 1.]

May, 1909.

FOR CIRCULATION
AMONGST MEMBERS.

Meeting of the Council.

April 21st.

Accounts.

CHEQUES in payment of the half-yearly accounts passed by the Finance Committee were ordered to be drawn and paid.

Canvassing for Business.

A letter was read from a member of the profession, enclosing copy of a circular letter issued by another member to merchants in various cities who are not his clients, informing them of the terms upon which he would collect debts. It was decided to ask for an explanation from the solicitor who issued the circular letter.

Practice.

A firm of Solicitors requested the opinion of the Council upon the question as to whose office should sales be closed at. The Council expressed the opinion that the office of the Solicitor for the Vendor is the office at which a sale should be closed.

Professorship.

It was decided to elect a Professor of Common Law to the Society, at the meeting of the Council upon 16th June.

Parliamentary.

A report was submitted from the Parliamentary Committee upon the Under Sheriffs (County Boroughs) (Ireland) Bill, which has been read a second time in the House of Commons. It was resolved that the Parliamentary Committee should seek an interview with the Attorney-General for Ireland, in order to submit to him certain amendments to the measure suggested by the Committee. The object of this Bill is to enable the county

boroughs of Dublin, Belfast, Cork, Limerick, Londonderry, and Waterford in future to appoint the under sheriffs for those boroughs.

A further report was submitted by the Parliamentary Committee upon the Trustees Accounts Bill, which has passed through Standing Committee A in the House of Commons. It was decided to communicate with the English Law Society in reference to this Bill, one of the members of the Council of that Society being one of the six Members of Parliament whose names appear upon the back of the Bill. The object of this Bill is to declare the existing law relative to the duties of trustees with regard to the keeping of accounts of the trust.

Council Meetings.

MEETINGS of the Council will be held upon the following dates:—

June 2nd, 16th, and 30th.

July 14th and 28th.

Committee Meetings.

THE following Committee Meetings were held during April:—

County Courts, 2nd.

Costs, 5th, 26th.

Parliamentary, 5th, 23rd.

Gazette, 8th.

House, Library, and Finance, 19th.

Court of Examiners, 23rd.

Special Committee on professional etiquette, 30th.

Half-Yearly General Meeting.

THE Half-yearly General Meeting of the Society will be held in the Hall of the Society, Solicitors' Buildings, Four Courts, Dublin, on Monday, 17th May, 1909, to elect Auditors, to nominate Scrutineers of Ballot for Council, to be held on 22nd November, 1909, and to transact such further business as may come before the meeting. A resolution will be submitted to the meeting relative to the Stamp Duty payable on conveyances of land subject to an annuity under the Irish Land Purchase Acts. The Chair will be taken at two o'clock p.m.

Annual Subscriptions.

MEMBERS are reminded that the annual subscription to the Society (£1 town members and such country members as vote at election of ordinary members of Council, and 10s. other country members) became due upon the 1st day of May, as well as annual press-rents (5s.).

New Members.

THE following have joined the Society during April:—

Boxwell, Samuel, Dublin.
M'Carroll, Joseph H., Wicklow.

Professorship of Common Law.

THE Council will, upon Wednesday, the 16th June, elect a Professor of Common Law to the Society in room of Mr. W. Herbert Boyd, B.L., whose term of office will expire at the end of Trinity Sittings.

The new Professor will enter upon his duties next Michaelmas Sittings.

The appointment will be made for one year, and the Professor appointed will be eligible for re-appointment for each of the four succeeding years.

A candidate for the Professorship must either be a practising Barrister, or a practising Solicitor (in each case of not less than six years' standing), and he should send his application on or before the 11th June to the Secretary of the Society.

The duties of the Professor consist of delivering twelve lectures in Michaelmas Sittings, twelve lectures in Hilary Sittings, eighteen lectures in Easter and Trinity

Sittings (making in all forty-two lectures in the year); and the Professor also examines in Common Law Theory at the three Intermediate examinations during the year. The lectures take place on Mondays and Thursdays at four o'clock p.m.

Commissioners to administer Oaths.

THE Lord Chancellor has appointed the following to be Commissioners to administer oaths:—

John Gillespie, Solicitor, Castleblayney, Co. Monaghan.

Alexander Archibald, Merchant, Kilrea, Co. Londonderry.

Legal Appointments.

MR. Daniel S. Doyle, Solicitor, has been appointed Secretary and Assistant Registrar-General in the General Register Office, Charlemont House, Dublin. Mr. Doyle was admitted in Michaelmas Sittings, 1889, and practised at 1 Capel Street, Dublin.

Mr. John M'Cormick, Solicitor, has been appointed Solicitor to Belfast Corporation in the room of Sir Samuel Black, resigned. Mr. M'Cormick was admitted in Michaelmas Sittings, 1886, and practised at 81, High Street, Belfast, in partnership with Mr. James Quail, under the style of M'Cormick and Quail.

Obituary.

MR. William J. Morris, Solicitor, who practised at 70 Middle Abbey Street, Dublin, died on the 18th April, 1909, at 51 Kenilworth Square, Dublin. Mr. Morris, who served his apprenticeship with Mr. William Mooney, Fleet Street, Dublin, was admitted in Easter Sittings, 1884.

Mr. David J. Clancy, Solicitor, who practised at Clonmel, Co. Tipperary, died on the 18th April, 1909, at Cumbrian House, Clonmel. Mr. Clancy, who served his apprenticeship with the late Mr. James D. Meldon, 14 Upper Ormond Quay, Dublin, and the late Mr. Edmond Power, Clonmel, was admitted in Trinity Sittings, 1881.

Mr. Francis A. O'Keeffe, Solicitor, who practised at Limerick until 1899, when he retired from practice, died on the 21st April, 1909, at St. Michael's, Athy. Mr. O'Keeffe, who served his apprenticeship with the late

Mr. William D'Alton, of 111, St. Stephen's Green, Dublin, was admitted in Hilary Term, 1876, and was Member of Parliament for the City of Limerick, from 1888 to 1900.

Mr. Matthew J. De Courcey, Solicitor, who practised at Limerick until 1883, when he retired from practice, died on the 25th April, 1909, at his residence, Henry Street, Limerick. Mr. De Courcey, who served his apprenticeship with the late Mr. William Lane Joynt, was admitted in Easter Term, 1864, and was for upwards of forty years Coroner for the City of Limerick, and also held since 1885 the position of Secretary of the Limerick Corporation Waterworks Committee.

Recent Decisions affecting Solicitors.

(Notes of decisions, whether in reported or unreported cases, of interest to Solicitors are invited from Members.)

CHANCERY DIVISION.

(Before Meredith, M.R.)

Estate of Peter Keller, deceased; Hannah Keller and Mary Looney v. Murty Keller.

March 9, 1909.—*Costs—Sale under Court—Or. L.L., r. 4—Property sold in several lots—Approval fee for each lot—Mortgages.*

It is the settled practice of the Court on a sale that an approval fee should be paid on each conveyance to the solicitor for every person who is a necessary party to the conveyance, and who is not a party to the suit, even where there are a number of conveyances.

Summons on behalf of Mary Looney, the party having carriage of sale for a direction whether the solicitor for the Munster and Leinster Bank, who held a mortgage over ten several lots of the estate of Peter Keller, was entitled to an approval fee for the deed of assignment of each lot at the expense of the estate. The solicitor for the party having carriage sent the ten draft deeds of assignment to the solicitor for the Munster and Leinster Bank for approval, but stated that he could not guarantee the payment of ten approval fees out of the estate. The solicitor for the Munster and Leinster Bank thereupon refused to approve of or read the deeds.

MEREDITH, M.R.—It has been, is, and will be, the settled practice of this Court to pay an approval fee to the solicitor of any outside party, by which I mean every person who is not a party to the suit, who is a necessary

party to any conveyance on a sale. The rule is correctly stated in *Adair on Costs*, p. 137: "Costs of perusal and execution by all necessary parties of the purchase-deed are borne by the vendor." Here the vendor is the estate, and the Bank's solicitor is entitled to twenty guineas—two guineas on each deed submitted for his approval.

Reported *J.L.T.R.*, vol. xliii., p. 112.

IRISH LAND COMMISSION.

(Before Ross, J.)

Estate of Caroline Maria Aylmer.

March 25th, 1909.—*Bonus—12 per cent. or 3 per cent. Substituted agreements lodged after 24th November, 1908—Section 48, subsection 3, of Irish Land Act, 1903.*

In a land purchase case commenced on the 13th December, 1904, the total purchase-money was £44,798.

At the request of the Vendor's Solicitor the estate was divided, and the Estates Commissioners declared two distinct estates. The purchase-money of the smaller of the two estates amounted to £830, and a question arose as to whether the Vendor was entitled to the bonus at the full rate of 12 per cent. on the £830, or only at the reduced rate of 3 per cent.

It appeared that as regards one portion of this £830 estate, there were certain sub-tenants who refused to purchase on any terms, and on 27th October, 1908, the Estates Commissioners directed them, under section 15, to purchase at certain rates named by them; and eventually, on the 18th December, 1908, the Estates Commissioners made an order that the sub-tenants should be deemed tenants, and the original advance to the chief tenant was reduced accordingly.

As regards the remainder of the £830 estate, the tenant set out in her agreement that she claimed "cut-away bog," which the Vendor did not admit; and by agreement dated 16th October, 1906, this question was left to the Land Commission Inspector, who made his award on the 25th July, 1907, finding in favour of the Vendor; but this result was not communicated to the Vendor's Solicitor till the 27th October, 1908.

The Inspector directed certain roads and fences to be made; but these were not completed before the 24th November, 1908, though there was no allegation of delay on the part of the Vendor.

The Treasury raised the question that the Vendor was not entitled to the bonus of 12 per cent. on the £830 purchase-money, because the final agreements were dated, signed, and lodged after the 24th November, 1908.

Mr. Justice Ross held that there were binding agreements before the 24th November, 1908, which were in substance and in fact carried out, and therefore that the bonus on the whole estate should be paid at 12 per cent.

Counsel for the Treasury, Mr. Sergeant O'Connor. For the Vendor, Chaytor, K.C., and Hart.

(Communicated by Messrs. Stanuall and Son.)

The Land Commission.

THE following sittings of the Court of the Land Commission for hearing appeals have been provisionally arranged:—

- Galway, June 1st—Co. Galway.
- Limerick, June 8th—Co. Limerick and Cos. Clare and Tipperary (parts of).
- Dublin, June 17th—Leinster (part of).
- Dublin, June 24th—Leinster (part of).
- Killarney, June 29th—Cos. Kerry and Cork (parts of).
- Dublin, July 8th—Leinster (part of).

Intermediate Examination.

The July Intermediate Examination for apprentices will be held upon Thursday, July 1st. (Notice to be lodged on or before Thursday, June 17th.)

Solicitors' Benevolent Association.

A MEETING of the Directors was held on 21st April last, Mr. Wm. Fry, J.P., in the chair, and eleven other members present.

The Secretary reported having received £46 4s. in annual subscriptions, and a donation of £10 10s. from Mr. W. H. Atkinson; also donations through Mr. E. S. Lowe of £1 1s. each from Messrs. Anthony Carroll, John O'Sullivan, P. J. Nooney, M. J. O'Connor, Stephen J. Brown, Eugene F. Collins, M. Lane Horan and John Gore, and 10s. each from Messrs. J. Downes, James Brady, William Lynch, Gerald Byrne, R. E. Bailie, B. M. O'Grady, Peter M. Seales, and John F. Williams.

Grants amounting to £92 10s. were made to seven applicants.

Directions were given to hold an election of a life annuitant of £15 on 30th June next.

The following new members were enrolled since previous meeting:—

- L. R. Lipsett.
- James Robinson.
- Richard Fitzsimmons.
- J. J. Macken.
- John M'Padden.

Solicitors' Apprentices' Debating Society.

SESSION 1908-1909.

PROGRAMME FOR TRINITY SITTINGS, 1909.

MEETINGS are held at 8 p.m. in the Antient Concert Rooms, Great Brunswick Street, Dublin.

Monday, June 7.—Debate—"That Legal Dispensaries should be established."

Monday, June 14th.—Impromptu Speeches.

Monday, June 21st.—Debate—"That the Anglo-Irish Literature deserves to live."

Monday, June 28th.—Essay night.

Trinity Sittings Lectures.

PROFESSOR QUIRKE will deliver lectures to the Senior Class upon the subjects of Real Property, Equity, and Conveyancing, on the following dates in Trinity Sittings, 1909:—

June 1st, 4th, 8th, 11th, 15th, 18th, 22nd, 25th.

Professor Boyd will deliver lectures to the Junior Class upon Common Law on the following dates in Trinity Sittings, 1909:—

June 3rd, 7th, 10th, 14th, 17th, 21st, 24th, 28th.

ALL communications connected with THE GAZETTE (other than advertisements) should be addressed to the Secretary of the Society, Solicitors' Buildings, Four Courts, Dublin.

THE GAZETTE will accept advertisements for sale and purchase of property, loans, securities offered, and money for investments on mortgages, partnerships, clerkships, and generally such advertisements as would be of service to the members of the Society and the Profession. Communications as to advertisements should be addressed to Messrs. Ponsonby, 116 Grafton Street, Dublin.

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THE GAZETTE

OF THE

Incorporated Law Society of Ireland.

Vol. III, No. 2.]

June, 1909.

[FOR CIRCULATION
AMONGST MEMBERS.

Half-Yearly General Meeting.

THE Half-yearly General Meeting of the Society was held in the Hall of the Society at the Four Courts, on Monday, 17th May, the President (Mr. W. J. Shannon) in the chair. The following members were present:—

C. St. G. Orpen (Vice-President), Sir G. Roche, Sir A. F. Baker, Wm. Fry, W. S. Hayes, George Collins, R. A. Macnamara, F. C. E. Bland, Gerald Byrne, W. V. Seddall, James Henry, H. J. Synnott, C. A. Stanuell, A. E. Bradley, T. C. Franks, Joseph Galloway, A. Lloyd-Blood, J. G. Fottrell, R. G. Warren, T. W. Fitzgerald, C. G. Gamble, R. Blair White, W. W. Carruthers, W. D. Sainsbury, H. J. M'Cormick, H. D. Draper, G. De R. Englebach, J. P. Tyndall, G. M. Meares, J. O'Sullivan, Patrick J. Brady, P. K. White, Roger Greene, Florence Greene, E. S. Lowe, W. J. Brett, A. G. Joyce, David Dunne, P. Seales, W. H. Fry, G. R. Scott, Sidney Bell, R. A. O'Brien, G. E. Grove White, A. D. Kennedy, E. R. Bate, D. A. Quaid, H. R. Mansell, A. H. Burne, E. E. Merrick, J. Hawthorne, J. P. Collins, F. P. Long, I. J. Rice, James Brady, R. T. Holmes, E. F. Collins, W. E. Garland, N. L. Moran, G. M. Collins, J. Barry Brown, J. Davis, J. R. Stritch, William Henry, E. N. Edwards, C. Corcoran, R. W. MacNeice, M. C. Jameson, T. A. Ireland, Patrick Rooney, A. V. Montgomery, William J. Ryan, L. J. O'Reilly, John Plunkett, T. G. Quirke, C. G. P. Wilson, Daniel Purcell, D. C. Maher.

The Secretary (Mr. W. G. Wakely) read the notice convening the meeting, also the minutes of Half-Yearly General Meeting of 26th November last, which were signed by the President.

Upon the motion of Mr. C. St. G. Orpen, Vice-President, seconded by Mr. R. A. Macnamara, it was resolved that Messrs. W. W. Carruthers, J. J. Carton, and F. Gifford be appointed Auditors of the Accounts of the Society for year ending 30th April last.

The President nominated the following members to act as Scrutineers of the Ballot for election of the Council to be held upon 22nd November next:—Messrs. P. J. Brady, E. N. Edwards, W. H. Geoghegan, J. G. Perry, and P. K. White.

THE PRESIDENT, addressing the meeting, said:—Gentlemen, at the request of the Council, and by your leave, I wish to propose for your consideration, and, if approved of, for your adoption, the following resolution:—

“RESOLVED—This General Meeting of the members of the Incorporated Law Society of Ireland desires to draw the attention of the Chancellor of the Exchequer to the hardship inflicted upon tenant-purchasers who have acquired their holdings under the Irish Land Purchase Acts by the existing law which imposes a stamp duty upon the conveyances of such holdings, not only upon the cash which passes on the transfer of such a holding, but, in addition, a stamp duty upon the capitalized value of the Land Purchase Annuity to which such holdings are subject. The Society would respectfully submit that a clause should be inserted in the Finance Bill of this Session, under which conveyances of land, subject to a Land Purchase Act Annuity, would be exempt from any stamp duty further than the *ad valorem* duty upon the actual purchase-money paid.”

You will recollect that after the Land Purchase Acts were passed, when the holdings were acquired by many occupiers, they had a grievance because any purchaser of their

interest had to pay a stamp duty on the conveyance which was assessed, not alone on the cash consideration actually passing at the time of the sale, but also on the amount which might be due at the date of such sale on foot of the advance which the Government had made at the time the holding was vested. Well, gentlemen, one of the proposals now occupying the attention of Parliament is, that the stamp duty, which was 10s. per cent., should now be doubled, and that for the future it should be charged at the rate of £1 per cent. on all conveyances. The effect of that resolution will be to turn this grievance into a real hardship, because, as you will understand, purchasers in the future will have to pay £1 per cent., not only on the cash passing, but also on the amount due to the Government in respect of the holding which has been purchased. I think the best way to explain this is to take an example. We will say a tenant-farmer who held his holding subject to a rent of £50 a year purchases from his landlord, say, for twenty years' purchase. The Government advance the purchase-money, which, in such a case, would amount to £1000. And assuming the occupier sold his interest in the holding for £500, the purchaser would have to pay the stamp duty—will have to pay this increased stamp duty of £1 per hundred pounds, not only on the £500 which he is paying over to the occupier, but also in respect of the £1000 advanced, assuming that none of it had been repaid at the date of purchase. That is to say, he would have to pay 3 per cent. on the purchase, and that, I believe, was never contemplated. It certainly was not contemplated at the time of the passing of the Land Purchase Acts, because you will recollect that one of the inducements made at the time and held out to Irish landlords and tenants to avail themselves of the provisions of these Acts was that no stamp duty was to be paid in respect of money advanced in respect of the vesting of the holdings in the tenants. Of course you are aware the Chancellor of the Exchequer now proposes to introduce several new taxes, and to increase some of those already existing. But, gentlemen, these questions of finance and of policy which do not directly affect this profession, we do not discuss at this moment. At the present moment what we refer to in this resolution which the Council have asked me to bring before you to-day are matters which will affect even our own profession, because it must tend to restrict the sales of the holdings (hear, hear). You will see I

gave a case in point, which is, perhaps, only a moderate one, to emphasize the effect of this new stamp duty on agricultural holdings. But you will see at once and make out for yourselves that in similar holdings the duty would really amount to more than the 3 per cent., and of course that would depend on the purchase-money and its relative proportion to the amount outstanding to the Government. Under these circumstances I have pleasure in submitting this resolution for your consideration, and, I hope, for your adoption.

MR. C. ST. G. ORPEN, Vice-President: I have much pleasure in seconding the resolution. After what the President has said, I need not say anything further.

MR. R. A. MACNAMARA: I would like to say a few words on this subject. The duty now charged on the capitalised value is really charging duty on the rent. When a man purchased his holding, as the President has stated, he paid no duty except on the purchase-money. The Government never attempted to make him capitalize the rent and pay duty on that. The fact is, that now they treat the amount borrowed from the Land Commission as if it was a mortgage, and make him pay duty; not alone upon purchase-money, but upon rent. Of course we at one time raised the question with the Revenue authorities, but they held that without an Act of Parliament it would be impossible to apply a remedy. We consider that the time has now arrived when we may have an opportunity of getting an Act of Parliament by which this grievance might be remedied, and we strongly urge on the Government that in this respect the Finance Bill ought to be amended. It is doubly necessary now, as the duty having been raised from 10s. to £1 per cent., it would be a great grievance if they had to pay it (hear, hear).

MR. D. A. QUAID: This question is a very important one, and is deserving of the support of the members of the Society and the members of the profession generally. But I think it is more than a question affecting us professionally. It is a public question, this increase of duty upon the sale of holdings throughout Ireland. The weakness, to my mind, of the resolution—if it is a weakness—is that it does not go far enough. Whereas this practice of penalizing sales by tenant-purchasers has existed for some years past, no protest has been made against it, as far as I understand. If this mild resolution is passed, the Chancellor of the Exchequer may take up

the attitude of saying: "This duty has been charged for years, and you never protested against it." (A voice—we did protest against it). Yes, but there was no legislative measure brought to bear on it. He will say, "The only principle now at issue is the propriety of increasing the duties," and to my mind that is perhaps the only question we ought to concern ourselves with—an unjust imposition following up a tax which should never have been passed in regard to tenant-purchasers. I think we ought to protest against the general increase of taxes in this country by the Budget which is now on the eve of passing. We ought to deal with the whole problem.

MR. JAMES HENRY: I think if we mix up general questions with the special one which is the subject of the resolution, it would only weaken, not strengthen it (hear, hear). The proposed raising of the stamp duty from 10s. to £1 per cent. has not yet passed—and some people say that is one of the things to be thrown over in the Budget—and we will have got our answer if in the ultimate result the 10s. will not be increased. But I think it would be a dangerous thing, and I think it would take away from the strength of our resolution, if we introduced or mixed up the general question which does not affect us differentially from England (hear, hear).

The resolution was passed.

The Amending Land Bill:

MR. WILLIAM FRY, Ex-President, said—It is not out of place at this half-yearly meeting of our Society that we should consider for a few moments the pending land bill which has been introduced by the Chief Secretary for Ireland. This bill, on its face, purports to be an amending bill to the Wyndham Land Act. Now, the great advantages of the Wyndham Act were—firstly, as regards the tenant, that he obtained much greater facilities for purchasing his holding. Under former Acts he had to repay the purchase-money advanced to him and the interest by annual payments equivalent to 4 per cent. Under the Wyndham Act the advance was to be repaid by a purchase annuity at the rate of £3 5s. for every £100, and at the end of 68½ years, both principal and interest having been repaid to the Government, the tenant had acquired the fee-simple of his land free from any annuity. The advantage to the landlord was that a system was introduced known as the zone system, which obviated the necessity for the Land Commission to value each holding on

the estate, and a landlord could tell in advance what amount of purchase-money he could depend upon getting. The second advantage secured to the landlord by the Wyndham Act was the bonus and the inducement which was offered thereby to tenants for life and other limited owners to sell. Then again the voluntary system of sales was preserved, and this worked well as between landlord and tenant. As a result we professional men know that the Department of the Estates Commissioners became congested by reason of the enormous number of estates that were brought in for sale, but then weak points were found in the administration. Prominently there was the want of finance. Sales were going too rapidly, money could not be provided in sufficient amount by the British Treasury. Losses resulted from flotation of Guaranteed Land Stock. The staff of the Land Commission was quite insufficient to keep pace with the sales that were being brought into the Department. Accumulations of work rapidly arose. Then again other questions came before the three Estates Commissioners which occupied a great deal of their time, and we solicitors know that, enthusiastic as the three Estates Commissioners have been to give effect to the policy of the law, yet they can only do men's work, and business has necessarily got into arrear. One of the subjects which I think is responsible for occupying a great deal of the Commissioners' time and attention has been that of the distribution of lands that have not been in the hands of tenants at all. Of course when land has been available, landless people have been looking for it, and time has been occupied in endeavouring to satisfy persons who are difficult to deal with. All classes of the community have been protesting against the block of business in the Land Commission, and we solicitors, representing, as we do, every class of the community, not merely landlords and tenants, but every class, know well the feeling throughout the country. Therefore, I venture to think that no profession is as competent to form an unprejudiced and as clear an opinion on the working of the Land Acts and their proposed amendments as we solicitors. Now, turning to the proposed Amending Bill, which I gather is to occupy a good deal of Parliamentary time during the present session, I gather that there are proposals to change the methods of finance connected with the land purchase. There are proposals to raise the tenants' purchase annuity from 3½ per cent. to

3½ per cent.; but at the outset this strikes one as likely to interfere with sales. Surely no tenant who contemplates purchasing to-day will agree to pay a larger annual instalment than his neighbour who purchased last year. Great efforts I think should be made by the Treasury before they alter the existing law under which a tenant can buy at 3½ per cent. But then from the landlord's point of view the Bill contemplates giving rights to the Estates Commissioners, in clause 14, which will enable them to interfere in zone cases. What does this mean? It opens up a vista of trouble and delay. No landlord can possibly tell, if the zones are to be questioned, what price or sum he will ultimately get, for, judging by the delay that takes place at present in a sale, if the Government proposals become law, years after a landlord has agreed to sell at certain zone prices, the arrangement may be varied by the Estates Commissioners, and the prices agreed upon not given. This, of a certainty, is the vice of the proposed amending Bill. Again, take the question of bonus. Hitherto we all know it has been at a uniform rate of 12 per cent. Now, it is proposed to introduce a sliding scale. This cannot but prove detrimental to sales, and will certainly not encourage vendors. But there are other clauses in this amending Bill to which I would direct your attention for a moment. Take part 3, dealing with the congested districts. This is practically a proposal to abolish the Congested Districts Board, which we all know has proved most efficient in the past, and with limited resources has done very valuable work. I, for one, will regret the day when I see this existing Board dissolved and a new organization put into its place. Certainly any change such as is proposed in my judgment will not facilitate the working of the peculiar duties which have hitherto occupied the attention of the gentlemen constituting the existing boards. I do not know whether it is intended to press this Bill on seriously, but I do think that we as a profession have a right to express our opinion; and as one who has had some little experience in selling Irish land, and in endeavouring in a small way to assist the policy of creating peasant proprietors throughout Ireland, I cannot but feel that if the Bill in its present form becomes law, it certainly will not facilitate the objects which apparently its promoters intend. (hear, hear).

MR. C. A. STANUELL: There is a question in connexion with the Budget in reference to land sales which I may mention here.

There are 600,000 tenant-farmers in Ireland—there are more farmers in this country than in England and Scotland put together. In future all these transfers of land will have to be by conveyance. In England and Scotland there are leases, and the stamp duty is not interfered with by leases, but as regards land purchase there will be serious disturbance. There is also another and a very serious question for the tenant-farmers in regard to the death duties. I do not suppose anybody outside the ranks of the legal profession knows that personal estate and real estate pay different duties. Real estate duty is paid by instalments, but personal estate duty is paid in a lump sum at the commencement of obtaining probate. All land which is sold through the Estates Commissioners is by that statute considered to be personal estate. The consequence is that when the bread-winner dies, before probate is taken out, the duty will be assessed in a bulk sum upon the value of his estate before his family have any means of raising the money. That would be very hard on them just at a time when the family resources are tied up as a result of the absence of probate. I do not think this question has been considered by the Chancellor of the Exchequer.

THE PRESIDENT: I am sure we are very much obliged to Mr. Fry for his address to us and for the care with which he must have gone into those provisions of the Land Bill. We are all indebted to Mr. Stanuëll, too, for his remarks with regard to the Budget (hear, hear).

County Court Procedure.

MR. GERALD BYRNE: Before you close our proceedings, I would wish to draw attention to one matter. It is with reference to the action of this Council and the action of the Solicitors in Green Street as to County Court procedure. It has got into the Press, through the letters that were written, that the Bills which were brought forward to amend the procedure in Green Street were opposed by the Council here and by the Solicitors up there. That has not been the case, and I wish emphatically to give that a contradiction. As far as Green Street was concerned, we always tried to get these Bills through, and this Council unanimously passed resolutions at the suggestion of the Green Street Sessions Bar that these Bills should pass. That was done, and it is very unfair for gentlemen to write to the Press, making statements that their non-passing was due to our opposition. That is

not so. It was the opposition of another branch of our profession, but not the Solicitors' profession. We have asked what the objection to the Bill was, but we have not been informed. I only mention that because, since I became a member of the Council, I have refrained from writing letters to the Press, and therefore I desire to take this opportunity of refuting those statements. I am not doing this at the instance of the Council, though they were most anxious these Bills should pass, and are so still (hear, hear).

MR. JAMES BRADY: Permit me to join my strong protest against the unfair attacks made by certain gentlemen writing to the Press on the practitioners of Green Street Court. Not only did we give every assistance in our power, but we drafted amendments, and we sat for several days considering these amendments, and those are the amendments your Council adopted. Not alone were the amendments adopted by the Council, but the profession at large, throughout Ireland, endeavoured by all the means in their power to get the legislation which those supporting it thought would be for the benefit of County Court practice. Whoever is responsible, the solicitors' profession in Ireland is in no way responsible (hear, hear). Mr. Craig very ably dealt in the correspondence with those gentlemen who made an attack especially on the Green Street practitioners. Now, whatever may be the fault with regard to the delay caused by the existing practice in the County Courts throughout Ireland, there has been a lot of talk and humbug, and no practical effort has been made to introduce remedial measures. I think if an inquiry were set on foot, and that a committee of investigation inquired into the matter, it would be very easily and quickly ascertained where the difficulty is. I have no personal desire to express my own view here at the present moment. I should much prefer that a committee of investigation should be appointed to inquire with reference to all this talk and nonsense given expression to for some time past. My own belief is that business in the Recorder's Court was more quietly carried out, and carried out in a much more business-like manner, when we had the old Quarter Sessions existing. What happens now? These monthly sittings now overlap each other and the business gets intermixed. It is impossible for the presiding judge to undertake all the work which is cast on his shoulders owing to the action of those gentlemen who are protesting for more legislation. The result of it is that

these monthly sessions overlap, and really before we finish these May Sessions we will have the June Sessions in on top of us, and so it goes on from month to month, with the result that I was alarmed to find I had in my office—I am sure Mr. Byrne and others have the same experience—bundles of papers, relating to cases lying over, waiting the defences to be heard. If we are to have further legislation to make confusion worse confounded, I do not know what is going to be the result. But I think there should be more earnest effort and less talk to remove any difficulties that at present may exist in County Court practice in Ireland. I am bound to say that gentlemen who talk from this Mercantile Association—well, beyond making efforts to recover bad debts, and when they fail tossing them into a solicitor's office to get collected at a percentage, they do not do anything. They throw the decrees to the Sheriff, and when there is a return of no goods, they growl. It is time for some inquiry to be set on foot, and that some independent gentlemen with courage should ascertain where there is any existing difficulty, and where there is any cause of complaint, and report here to this Council. Then let this Council report to the public on the subject and end this controversy which has been going on for the past six years.

MR. D. A. QU Aid: I think the Recorder's Court should be transferred to the Four Courts. When you have to instruct counsel, it is absolutely impossible to carry on under the existing system, as it is impossible to get counsel sometimes to go up there. Having regard to the extension of the jurisdiction of the County Courts, and particularly to the large volume of important business transacted by the Recorder, it would only be dignified, and would suit both branches of the profession, if that Court were in the Four Courts. I do not know what the Recorder's view would be, but I am quite certain if a representation were made to the Treasury, some arrangement might be made by which the transfer might be effected with great advantage to our profession and to the public.

The proceedings then terminated.

Meeting of the Council.

May, 5th.

Presentation.

A resolution of thanks was passed to Sir A. F. Baker for his presentation of an

engraving of The Right Hon. Sir F. Shaw, formerly Recorder of Dublin, to be added to the collection of engravings in the Council Chamber.

Probate Practice.

A letter was read from a country Solicitor, stating that he had sent by post to the Probate Registry, Four Courts, an Irish Probate for the purpose of having it resealed in England, and complaining that he had received it back from the Registry, with an intimation that papers for lodgment in the office should not be sent through the post.

The Council directed a reply to be sent stating that they approve of the practice of the Probate Office in this matter.

Canvassing for Business.

A letter in reply was read from the member of the profession who had issued a circular letter to merchants in various cities who were not his clients, informing them of the terms upon which he would collect debts, expressing regret that his action met with the disapproval of the Council, and stating that he would not again issue such a letter.

County Court Practice.

A letter was read from the Hon Secretary, Green Street Sessions Bar, enclosing copy of the annual report of that Bar, and asking if the Council intend to take action relative to amending the law applicable to County Courts in Ireland.

It was resolved that this matter be referred to the County Courts Committee of the Council, and that the Hon. Secretary, Green Street Sessions Bar, be informed that the County Court Committee will be glad to confer with the Sessions Bar on the subject.

Certificate.

An application by a Solicitor for renewal of his annual certificate was submitted, and was granted.

Apprentices.

Two applications by intending apprentices for liberty to be bound under section 16 of the Solicitors (Ireland) Act, 1898, were considered; one was granted and the other was refused.

Under Sheriffs (County Boroughs) (Ireland) Bill.

A Report was submitted which stated that this Bill had passed through committee, and that amendments had been made in it at the instance of the Attorney-General for Ireland,

with whom a Deputation from the Parliamentary Committee of the Council had had an interview.

Council Meetings.

MEETINGS of the Council will be held upon the following dates:—

June 2nd, 16th, and 30th.
July 14th and 28th.

Committee Meetings.

THE following Committee Meetings were held during May:—

Special Committee re Bankruptcy procedure, 3rd.
Land Act Committee, 4th.
Gazette, 7th.
Land Act, 10th.
Costs, 12th.

New Members.

THE following have joined the Society during May:—

Fottrell, Brendan J., Dublin.
Holmes, L. Jackson, Antrim.
Walker, Alfred E., Dublin.

Commissioner to administer Oaths.

THE Lord Chancellor has appointed the following to be a Commissioner to administer oaths:—

Jeremiah S. Roche, Clerk, Petty Sessions, Castleisland, Co. Kerry.

New Solicitor.

ADMISSION DURING MAY, 1909.

| Name. | Served apprenticeship to |
|------------------------|--------------------------|
| Walker, Alfred Ernest, | Wm. H. Spence, Dublin. |

Obituary.

MR. Robert Gregg, Solicitor, who practised in Cork until 1897, when he retired from practice, died on the 2nd May, 1909, at Cork. Mr. Gregg was admitted in Trinity Term,

1843, and his business is carried on by Messrs. Thomas, Charles, and John Jermyn, under the style of Gregg, Jermyn, and Sons.

Mr. Gregg was for many years President of the Southern Law Association, and an Extra-Ordinary member of the Council of the Incorporated Law Society of Ireland.

Mr. Samuel F. McConnell, Solicitor, who practised at Lisburn, died on the 15th May, 1909, at his residence, Avonmore Lodge, Balmoral, Belfast.

Mr. McConnell, who served his apprenticeship with the late Mr. Hans McMordie, Solicitor, Belfast, was admitted in Trinity Sittings, 1886. The business of Mr. McConnell is being carried on by Mr. D. Barbour Simpson, Solicitor, under the style of Samuel F. McConnell and Co.

Recent Decisions affecting Solicitors.

(Notes of decisions, whether in reported or unreported cases, of interest to Solicitors are invited from Members.)

CHANCERY DIVISION (ENGLAND).

(Before Eve, J.)

In re Bailey—Bailey v. Bailey.

May 11, 1909. — *Costs — Taxation — Fee to Counsel for settling Notice of Appeal — Rules of the Supreme Court—Or. LXV., r. 27 (15).*

This was a summons to review taxation, the question being whether the Taxing Master was right in disallowing a fee to counsel for settling Notice of Appeal. The Master, in answering the objections carried in by the applicant, stated that "upon perusal of this notice, which was in the ordinary form, he saw no reason for allowing costs for settling the notice."

It was contended upon behalf of the applicant that the Master had proceeded on the wrong principle that the notice ought not to be settled by counsel.

Order LXV, Rule 27 (15), of the Rules of the Supreme Court in England, corresponds with Order LXV, Rule 65 (15), of the Rules of the Supreme Court of Ireland, 1905.

Eve, J., stated that he did not wish to lay down any general rule, but he thought it desirable that Notice of Appeal should be settled by

Counsel. It was important that the machinery of appeal should be put in proper order; that the appeal should be presented in its best aspect; and he was of opinion that the fee ought to be allowed. The Taxing Master relied too much on the form of notice, and, in that way, had proceeded on a wrong principle. The taxation, therefore, would be varied by allowing the item:

Reported *Law Journal*, vol. xlv, page 327.

Evicted Tenants (Ireland) Act, 1907.

THE following provisional rule under the Evicted Tenants (Ireland) Act, 1907, and the Irish Land Act, 1903 (sections 1 to 23), was made upon the 24th day of May, 1909:—

"Where any land acquired under the Evicted Tenants (Ireland) Act, 1907, is not required for the purposes of the said Act, and such land has been offered to the person from whom it was acquired, pursuant to section 14 of the said Act, the time within which such offer may be accepted shall be fourteen days from the date of such offer."

Additions to the Library.

THE following books have been added to the Library since November last:—

Brabrook (E.W.): *Law of Friendly Societies.* 13th ed. 12mo. London, 1897.

Burke (Sir B.): *Peerage and Baronetage.* 71st ed. 8vo. London, 1909.

Butterworth's *Workmen's Compensation Cases.* Vol. I. (New Series). 8vo. London, 1909.

Chalmers (Sir M. D.): *Law of Bills of Exchange.* 8vo. London, 1909.

Chitty (J.): *Law of Contracts.* 8vo. London, 1909.

Dicey (A. V.): *Conflict of Laws.* 8vo. London, 1909.

Encyclopædia of the Laws of England. Second edition. Vols. XIII. and XIV. 8vo. London, 1908.

Estimates for Civil Services for year ending 31st March, 1910. Fol., London, 1909.

- Evans (L. W.) and F. S. Cooper: Notes on the Companies (Consolidation) Act, 1908, with forms. 8vo. London, 1909.
- Hall (W. C.) and A. H. F. Pretty: "The Children Act, 1908," being the third edition of the law relating to children. 8vo. London, 1909.
- Halsbury (Right Hon. the Earl of): The Laws of England. Vols. v. and vi. 8vo. London, 1909.
- Hazell's Annual for 1909: 8vo. London, 1909.
- Indermaur (J.): Principles of the Common Law. 11th ed. 8vo. London, 1909.
- Irish Catholic Directory for 1909: 8vo. Dublin, 1909.
- Irish Church Directory for 1909: 8vo. Dublin, 1909.
- Law List, The, for 1909. 12mo. London, 1909.
- London Directory, Post Office, for 1909: 4to. London, 1909.
- Matthews (J. B.) and G. F. Spear: The Money-Lenders Act, 1900. 8vo. London, 1908.
- Mews (J.): The Annual Digest, 1908. 8vo. London, 1909.
- Navy List (Quarterly): April, 1909. 8vo. London, 1909.
- New South Wales Law Almanac for 1909: 12mo. Sydney, 1909.
- Oliphant (G. H. H.): Law of Horses. 6th ed. 8vo. London, 1908.
- Palmer (Sir F. B.): Company Law. 6th ed. 8vo. London, 1909.
- Shareholders', &c., &c., Legal Companion. 25th ed. 12mo. London, 1909.
- Revised Reports, The: Vols. CI.—CIV. (1853—56). 8vo. London, 1908—09.
- Royal University of Ireland: Calendar and Examination Papers. 2 vols. 12mo. Dublin, 1909.
- Scottish Law List: For 1909. 12mo. Edinburgh, 1909.
- Sell's Directory of Telegraphic Addresses: For 1909. 4to. London, 1909.
- Simpson (A. H.): Law and Practice relating to Infants. 3rd ed. 8vo. London, 1909.
- Standing Orders: House of Commons. 12mo. London, 1908.
- House of Lords. 4to. London, 1908.
- Statutes: Public General Acts, 1908. 8vo. London, 1909.
- Statutes of Practical Utility passed in 1908.
- With notes by W. H. Aggs. 8vo. London, 1909.
- Statutory Rules and Orders Issued in the year 1908. 8vo. London, 1909.
- Stock Exchange Year Book for 1909: 8vo. London, 1908.
- Stubbs's Commercial Year Book for 1909: 8vo. London, 1909.
- Thom's Official Directory for 1909: 8vo. Dublin, 1909.
- Whitaker's Almanac for 1909: 8vo. London, 1909.
- Wright (E. B.): The French Civil Code (as amended up to 1906), translated into English, with notes explanatory and historical. 8vo. London, 1908.

Summer Assizes, 1909.

NORTH-EAST CIRCUIT.

- Co. Meath.—At Trim, Thursday, July 1st, at 11.30.
- Co. Louth.—At Dundalk, Friday, July 2nd, at 11.
- Co. Monaghan.—At Monaghan, Monday, July 5th, at 2.
- Co. Armagh.—At Armagh, Thursday, July 8th, at 11.
- Co. Down.—At Downpatrick, Tuesday, July 13th, at 12.
- Co. Antrim.—At Belfast, Friday, July 16th, at 12.
- City of Belfast.—At Belfast, Monday, July 19th, at 11.

Judges.—Hon. Mr. Justice Wright and Hon. Mr. Justice Dodd.

Registrars.—T. W. Wright, Esq., 25 Henry Street, Dublin; and Huston Dodd, Esq., 94 Marlborough Road, Donnybrook, Co. Dublin.

NORTH-WEST CIRCUIT.

- Co. Westmeath.—At Mullingar, Friday, July 2nd, at 11.30.
- Co. Longford.—At Longford, Monday, July 5th, at 12.30.

Co. Cavan.—At Cavan, Wednesday, July 7th, at 11.

Co. Fermanagh.—At Enniskillen, Friday, July 9th, at 11.

Co. Tyrone.—At Omagh, Monday, July 12th, at 12.

Co. Donegal.—At Lifford, Monday, July 19th, at 1.

Co. Londonderry.—At Londonderry, Wednesday, July 21st, at 11.30.

City of Londonderry.—At Londonderry, Thursday, July 22nd, at 11.

Judges.—The Rt. Hon. the Lord Chief Baron and the Rt. Hon. Lord Justice FitzGibbon.

Registrars.—Francis Kennedy, Esq., Lissadell, Blackrock, Co. Dublin; and H. M. FitzGibbon, Esq., The Bungalow, Greystones, Co. Wicklow.

LEINSTER CIRCUIT.

Co. Wicklow.—At Wicklow, Thursday, July 1st, at 12.

Co. Wexford.—At Wexford, Saturday, July 3rd, at 10.

Co. Waterford.—At Waterford, Monday, July 5th, at 11.

City of Waterford.—At Waterford, Monday, July 5th, at 11.

Co. Tipperary (South Riding).—At Clonmel, Thursday, July 8th, at 12.

Co. Tipperary (North Riding).—At Nenagh, Monday, July 12th, at 3.

Queen's County.—At Maryborough, Friday, July 16th, at 11.

Co. Kilkenny.—At Kilkenny, Monday, July 19th, at 11.

Co. Carlow.—At Carlow, Thursday, July 22nd, at 11.

Co. Kildare.—At Naas, Friday, July 23rd, at 11.

Judges.—The Rt. Hon. the Lord Chief Justice (Lord O'Brien) and the Rt. Hon. Mr. Justice Andrews.

Registrars.—C. B. Clarke, Esq., Airfield, Donnybrook, Co. Dublin; and J. T. Andrews, Esq., 1 Waterloo Road, Dublin.

CONNAUGHT CIRCUIT.

King's County.—At Tullamore, Thursday, July 1st, at 11.30.

Co. Leitrim.—At Carrick-on-Shannon, Saturday, July 3rd, at 2.

Co. Sligo.—At Sligo, Wednesday, July 7th, at 12.

Co. Roscommon.—At Roscommon, Saturday, July 10th, at 12.

Co. Mayo.—At Castlebar, Wednesday, July 14th, at 12.30.

Co. Galway.—At Galway, Monday, July 19th, at 12.

Judges.—The Rt. Hon. Mr. Justice Gibson and the Rt. Hon. Mr. Justice Madden.

Registrars.—The Hon. Edward Gibson, Clonlea, Sandyford, Co. Dublin; and W. H. Atkinson, Esq., Nutley, Booterstown, Co. Dublin.

MUNSTER CIRCUIT.

Co. Clare.—At Ennis, Thursday, July 1st, at 11.

Co. Limerick.—At Limerick, Monday, July 5th, at 11.

City of Limerick.—At Limerick, Monday, July 5th, at 11.

Co. Kerry.—At Tralee, Friday, July 9th, at 12.

Co. Cork.—At Cork, Thursday, July 15th, at 11.

City of Cork.—At Cork, Saturday, July 17th, at 11.

Judges.—The Rt. Hon. Mr. Justice Johnson and the Rt. Hon. Mr. Justice Kenny.

Registrar.—E. H. Kenny, Esq., Marlfield, Cabinteely, Co. Dublin.

The Land Commission.

THE following sittings of the Court of the Land Commission for hearing appeals have been provisionally arranged:—

- Dublin, June 17th—Leinster (part of).
- Dublin, June 24th—Leinster (part of).
- Killarney, June 29th—Cos. Kerry and Cork (parts of).
- Ennis, July 6th—Co. Clare.
- Carrickmacross, July 13th—Co. Monaghan.
- Monaghan, July 14th—Co. Monaghan.
- Cavan, July 15th—Co. Cavan.

Intermediate Examination.

The July Intermediate Examination for apprentices will be held upon Thursday, July 1st. (Notice to be lodged on or before Thursday, June 17th.)

Solicitors' Apprentices' Debating Society.

SESSION, 1908-1909.

PROGRAMME FOR TRINITY SITTINGS, 1909.

MEETINGS are held at 8 p.m. in the Antient Concert Rooms, Great Brunswick Street, Dublin.

Monday, June 7.—Debate—"That Legal Dispensaries should be established."

Monday, June 14th.—Impromptu Speeches.

Monday, June 21st.—Debate—"That the Anglo-Irish Literature deserves to live."

Monday, June 28th.—Essay night.

Trinity Sittings Lectures.

PROFESSOR QUIRKE will deliver lectures to the Senior Class upon the subjects of Real Property, Equity, and Conveyancing, on the following dates in Trinity Sittings, 1909:—

June 1st, 4th, 8th, 11th, 15th, 16th, 18th, 22nd.

Professor Boyd will deliver lectures to the Junior Class upon Common Law on the following dates in Trinity Sittings, 1909:—

June 3rd, 7th, 10th, 14th, 17th, 21st, 24th, 28th.

ALL communications connected with THE GAZETTE (other than advertisements) should be addressed to the Secretary of the Society, Solicitors' Buildings, Four Courts, Dublin.

THE GAZETTE will accept advertisements for sale and purchase of property, loans, securities offered, and money for investments on mortgages, partnerships, clerkships, and generally such advertisements as would be of service to the members of the Society and the Profession. Communications as to advertisements should be addressed to Messrs. Ponsonby, 116 Grafton Street, Dublin.

THE GAZETTE

OF THE

Incorporated Law Society of Ireland,

SOLICITORS' BUILDINGS, FOUR COURTS, DUBLIN.

Telegrams: "Law Society, Dublin."

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THE GAZETTE

OF THE

Incorporated Law Society of Ireland.

Vol. III, No. 3.]

July, 1909.

[FOR CIRCULATION
AMONGST MEMBERS.]

Meetings of the Council.

June 2nd.

Searches.

It was resolved to request the Registrar of Deeds to receive a deputation from the Council upon the question of expediting the furnishing of searches from the Registry of Deeds Office.

Canvassing for Business.

A communication was received from a member of the profession and from his father (not a member of the profession), as required by the Council, undertaking that his father would not again send out a circular canvassing for legal business for his son, as he had previously done.

Apprentices' Debating Society.

The subject for the Médal to be awarded by the Council for composition was appointed to be "The Industrial Future of Ireland."

Certificate.

An application by a solicitor for renewal of his annual certificate was submitted and granted.

Examination Results.

The report of the Court of Examiners upon Preliminary and Final Examination results, and upon award of medals and certificates, was adopted.

County Court Rules.

The President informed the Council that County Court Rules, under section 6 of the Labourers (Ireland) Act, 1906, had now been made in statutory form. These rules appear in this GAZETTE.

Labourers (Ireland) Act.

The President informed the Council that he had been consulted by the Local Government Board relative to the making of a new Order

under the Act dealing with solicitors' costs, and that he had attended at several conferences with the Board and its officers, assisting in the framing of the schedule of fees provided by the Order.

June 16th.

Stamp Office, Four Courts.

Acting upon the suggestion of a member of the Society, it was resolved that a letter be written to the Inland Revenue requesting the Commissioners to restore the staff of the assistants to the number at which it stood prior to the division amongst the remaining assistants of the duties of the assistant who previously sold the adhesive stamps in the office.

Election of Professor.

Mr. Frederick G. Sharpe, B.A., LL.D., T.C.D., Solicitor, was elected to the office of Professor of Common Law to the Society.

Probate Engrossments.

A letter was read from the Registrar of the Probate Office, written by direction of Mr. Justice Andrews, inquiring whether the Council are still of the opinion expressed by the Council in 1903, that it is preferable to have Grants engrossed on parchment rather than on loan paper, as used for English Grants. The Council directed a reply, stating that they are still of opinion that the use of parchment for the purpose is preferable.

Arrangement Matters.

Copy of a correspondence which had taken place between a firm of solicitors and a firm of accountants, relative to the rights of the respective professions of transacting the necessary work in private arrangement matters, was received from the firm of solicitors, and was referred to the Bankruptcy Committee for consideration.

Registration of Title.

The provisional rule under the Local Registration of Title Act, giving the Registrar power to award costs of applications made to him, was referred to the Costs Committee for the purpose of preparing and sending in a suggestion for the amendment of the rule before it comes to be made a statutory rule, which amendment the Council considered to be desirable.

Unqualified Practitioner.

A letter was read from a member of the profession enclosing writ issued by him on behalf of a client against two defendants who are brothers, and neither of whom is a solicitor, also enclosing notice of appearance entered by one of the defendants on behalf of himself, and also on behalf of his co-defendant. The letter requested the Council to take such action in the interests of the profession as they might think desirable in reference to the act of the defendant entering an appearance upon behalf of a co-defendant. It was decided to proceed against the defendant who entered the appearance.

Examinations:

A letter was read from the Solicitors' Apprentices' Debating Society making various suggestions for the consideration of the Council relative to the Courses for the Intermediate and Final Examinations. The letter was referred to the Court of Examiners.

Bankruptcy.

A report was submitted from the Bankruptcy Committee upon the report of the Departmental Committee appointed in 1906, by the President of the Board of Trade, upon Bankruptcy Law and procedure. The report of the Bankruptcy Committee points out that the report of the Departmental Committee is based upon the statutes and procedure of England, which differ materially from those of Ireland, so that suggestions for improvements in the one country are in many respects impracticable or inexpedient in the other. The Council adopted the report, and directed that copies be sent to the Secretaries of the Chambers of Commerce of Dublin and of Belfast.

Costs Committee.

A report from the Costs Committee was submitted; and the decision of the Committee upon the following query was adopted:—Under which scales respectively should the costs of the following leases be drawn—Lessees held two plots of ground, in Dublin under expired leases, as yearly tenants, at the respective adjusted rents of £17 4s. 1d., and £2. 7s. 9d.

Upon the ground held at the larger rent, and upon adjoining ground, the lessees had built, without permission from lessor, valuable buildings, the rateable value of which, together with the rateable value of two other houses, was about £160 per annum in 1900, after which the buildings were included in the valuation of all of lessees' premises at £1020 per annum. The lessor has now granted a lease of this plot of ground for 900 years at £35 per annum. The premises held at the lower rent consist of a plot of ground used by lessees for storing coal. The lessor has now granted a lease of this plot of ground for 900 years at £10 per annum; the valuation of this plot together with two adjoining plots is £7 per annum. Both leases contain a provision "that the lessees shall have power to build on any part of the demised premises any building of any class whatsoever."

It was decided that the costs of the lease at the higher rent should be drawn under the scale applicable to a long lease not at a rack rent, and that the costs of the lease at the lower rent should be drawn under the scale applicable to a lease at a rack rent.

June 30th.

Stamp Office, Four Courts.

A letter in reply from the Inland Revenue was read, which stated that the practice of selling adhesive stamps and forms at the one counter, instead of at different counters at either end of the large public office, is much appreciated by those who require to purchase stamps and forms at the same time, and that it is not contemplated to reduce the Four Courts Stamp Office staff below the number employed there during the past year or two. This letter and a further suggestion on the matter from a member were referred to the Court and Officers Committee.

Labourers (Ireland) Act.

The President informed the Council of further consultations which had taken place between the Local Government Board and himself, relative to the new Order intended to be issued under the Act regulating the remuneration of Solicitors. The President stated that his representations upon behalf of the profession had been carefully considered by the Board. The main difficulty arose through the Board regarding the Act as imposing upon them an obligation to minimize all legal expense. The Council regard as important the concessions which the President has obtained, and which are embodied in the Order. The Order appears in this GAZETTE.

Taxing Office.

A letter was read from the Lord Chancellor's Secretary, intimating the intention of His Lordship to appoint a Committee consisting of Mr. de Versan, Registrar of the Chancery Division, the Treasury Remembrancer, and a member of the Society, to report upon the working of the Consolidated Taxing office, and requesting the Council to name a member willing to act on the Committee. The Council nominated the President.

Finance Bill.

Letters from two members of the profession relative to matters arising out of the Finance Bill were referred to the Parliamentary Committee.

Searches.

A report was received from the deputation from the Council, consisting of the President and two Vice-Presidents, who had interviewed the Registrar and Assistant Registrar of Deeds upon the question of expediting the furnishing of searches by the Registry of Deeds Office. The deputation had been satisfied that there at present exists no undue delay in the furnishing of searches, that no preferential attention is given to searches the requisitions for which come from Government departments or public bodies; and they were informed of the fact that in 1903 there were fourteen searchers upon the staff of the office, and now there are twenty-one; and recently the Treasury had sanctioned overtime work in the searching department.

Unqualified Practitioner.

The result of the application to the King's Bench Division for a writ of attachment for contempt of Court under section 52 of the Solicitors (Ireland) Act, 1898, against a defendant (not a Solicitor) who had entered an appearance for himself, and upon behalf of his co-defendant, was reported. The Court held that the defendant who entered such appearance, in doing so for his co-defendant, had been guilty of a breach of the Solicitors (Ir.) Act, but having regard to the apology tendered to the Court by counsel on his behalf, and to his plea of acting in ignorance, the Court made no rule on the application.

Examiners and Professor.

The Council re-appointed Mr. Charles H. Denroche, B.A., LL.D., R.U.I., Solicitor, and Mr. Frank V. Gordon, B.A., ex-Scholar (T.C.D.), Solicitor, as Special Examiners for 1910, and Mr. Thomas G. Quirke, B.A., LL.D., R.U.I., as Professor of Real Property, Equity, and Conveyancing for 1909-10.

County Courts Committee.

A report was submitted from the County Courts Committee, stating that a deputation from Green Street Sessions Bar, consisting of Mr. T. H. R. Craig, Mr. W. Geoghegan, and Mr. T. J. Furlong, jun., had met the County Courts Committee, and had discussed the Civil Bill Courts (Dublin) Bill, introduced upon the 9th inst., in the House of Commons, by Mr. Field, M.P., supported by the three other Members of Parliament for the City of Dublin. The Deputation and Committee agreed that, subject to one amendment by which the President of the Society would be named in the Bill as a consenting party to rules to be made under the Bill when it becomes law, there was no objection to its passing. The Deputation and Committee arranged that the Sessions Bar should further consider the Civil Bill Courts (Dublin) Bill introduced in 1908, with a view to having the Bill ready in autumn, in such a form as to secure the approval of all parties interested in its passage into law.

Council Meetings.

MEETINGS of the Council will be held upon the following dates:—

July 14th and 28th.

October 6th and 20th.

Committee Meetings.

THE following Committee Meetings were held during June:—

Special Committee *re* Bankruptcy procedure, 7th and 28th.

Gazette, 9th.

Costs, 11th and 21st.

House, Library, and Finance, 14th.

Parliamentary, 15th.

Land Act, 18th.

County Courts, 23rd.

New Members.

THE following have joined the Society during June, 1909:—

Callan, Patrick J., Dundalk.

Leahy, Daniel, Abbeyfeale.

Markey, Patrick C., Navan.

Orr, Alexander D., Dublin.

New Solicitors.

ADMISSIONS DURING JUNE, 1909.

| Name. | Served apprenticeship to. |
|-----------------------------|-------------------------------|
| Barklie, John, | Ernest T. S. Wilson, Lisburn. |
| Byrne, William J., | Gerald Byrne, Dublin. |
| Knox, Alfred Seston Victor, | Joseph Lockhart, Lisburn. |
| Markey, Patrick C., | William D. Sullivan, Navan. |
| Perse, John Geoffrey, | Sir Benjamin Whitney, Dublin. |

Obituary.

MR. WILLIAM ARTHUR PIKE, Solicitor, died on the 16th June, 1909, at Dublin.

Mr. Pike, who served his apprenticeship with his father, the late Mr. William P. Pike, of 21, Middle Gardiner Street, Dublin, was admitted in Trinity Term, 1861, and was for many years on the staff of Messrs. William Findlater and Co., Dublin.

Professorship of Common Law.

THE Council upon the 16th June elected Mr. Frederick G. Sharpe, Solicitor, to the office of Professor of Common Law to the Society, in succession to Mr. W. Herbert Boyd, B.L., whose term of office will expire at the end of the present Sittings.

Mr. Sharpe, who is a Graduate and Doctor of Laws of Dublin University, and a First Prizeman in Law and Political Economy, was admitted a Solicitor in 1899, and in 1902 obtained the degree of Doctor of Civil Law of Durham University, *ad eundem*.

Statutory Rules under the County Officers and Courts Act (Ireland), 1877, and the Labourers (Ireland) Act, 1906.

WHEREAS by an Act, 40 and 41 Vict., c. 56, intitled "The County Officers and Courts (Ireland) Act, 1877," sec. 79, it is enacted that the Lord Chancellor, with the concurrence of the County Court Judges and Chairmen of Quarter Sessions in Ireland, or any five of them, to be selected or nominated as in the said Act is provided, may make rules and orders for regulating the proceedings in and practice of the Civil Bills Courts in Ireland, and for prescribing the forms of proceedings, and for the several other purposes in the said Act mentioned, and otherwise for carrying the said Act into execution, and may from time to time amend such rules, orders, and forms, and that every rule, order, and form certified under the hands of the Lord Chancellor, and any five

of such Judges and Chairmen, shall take effect from and after such day as shall be therein named.

And whereas by the Labourers (Ireland) Act, 1906, sec. 6 (5) and sec. 11 (6) (12), rules of Court for the purpose of carrying the said Act into effect in the County Courts are required to be made as in the said sections mentioned.

And whereas Rules of Court under the said Labourers (Ireland) Act, 1906, have been made, and are now in force as Provisional Rules under the provisions of section 2 of the Rules Publication Act, 1893, and it is expedient that the said rules, either as originally drawn or as they may be amended by the rule-making authority, should be made to come into operation as Statutory Rules under section 1 of the said Rules Publication Act.

And whereas notice was given in the *Dublin Gazette* of the 27th day of November, 1906, of the proposal to make the said Rules as Statutory Rules, and all conditions preliminary to the making of the said Rules as Statutory Rules have been fulfilled; and whereas at a meeting of the said Judges, duly convened for the purpose, the following five of them, that is to say:—His Honor Judge Sir Francis Brady, Bart., K.C.; His Honor Judge Orr, K.C.; His Honor Judge Shaw, K.C.; His Honor Judge Craig, K.C.; and His Honor Judge Brereton Barry, K.C., were selected to frame rules, orders, and forms as aforesaid.

Now I, The Right Honourable Sir Samuel Walker, Bart., Lord Chancellor of Ireland, with the concurrence of the said Judges, as testified by their signatures hereto, and after consultation with the President of the Incorporated Law Society of Ireland, in pursuance of the powers given by the said recited Acts, and of all other powers thereunto Us enabling, do hereby make and certify the rules and forms, hereinafter set forth, as Statutory Rules and Forms to be used, and be in force, in proceedings in the County Courts under section 6 (5) and section 11 (6) (12) of the Labourers (Ireland) Act, 1906, and do make the said rules and forms to come into operation forthwith as Statutory Rules.

Dated this 1st day of June, 1909.

S. WALKER,

FRAS. BRADY,

JAMES ORR,

JAMES J. SHAW,

J. WALKER CRAIG,

R. BRERETON BARRY,

W. J. SHANNON,

Pres. Incorp. Law Society.

RULES FOR PROCEDURE IN THE COUNTY COURT UNDER THE LABOURERS (IRELAND) ACT, 1906.

1. A petition to the County Court under section 6 of the Labourers (Ireland) Act, 1906, shall be in the form No. 1 in the schedule hereto, or as near thereto as the circumstances admit, and shall be brought in the division of the county where the land comprised in the scheme is situate. Should the land be situate in two divisions of the county, the petition may be brought in either division. Such petition shall be presented within five weeks from the date of the service of a copy of the Order appealed from upon the petitioner.

2. Two copies of the petition shall be lodged with the Clerk of the Peace, who shall enter the same for hearing at the first sitting of the Court held in the division after the expiration of one week from the date of the presentation thereof.

3. A copy of the petition endorsed by the Clerk of the Peace, with a certificate of the lodgment of the petition for hearing by the Court, and the date fixed for such hearing, shall be served by the petitioner upon the Clerk of the District Council by leaving the same at his office within two days after the petition is lodged with the Clerk of the Peace.

4. The Clerk of the Peace shall forthwith forward one of the copies of the petition served on him to the Local Government Board.

5. A petition may be withdrawn without costs within five days after the presentation thereof by serving a notice in writing of such withdrawal on the Clerk of the District Council, and filing a copy thereof with an affidavit of service with the Clerk of the Peace. A petition may in like manner be withdrawn at any later time before the hearing; but in the last-mentioned case an order may be made by the Court on the day fixed for the hearing that the petitioner shall pay the reasonable costs of any person or body served with the petition. The Clerk of the Peace, when any petition has been withdrawn, shall forthwith give notice thereof to the Local Government Board.

6. If the District Council shall at any time before the hearing of the petition serve notice in writing upon the petitioner, and also upon the Clerk of the Peace and Peace, of their withdrawal of the part of the Order petitioned against, or of their consent to its modification in manner to be stated in such notice, the petitioner may upon such withdrawal or upon

acceptance of such modification have his costs to the date of such notice taxed by the proper officer, and the Court shall make an Order against the District Council for payment of such costs. If the petitioner shall refuse to accept a proposed modification of the Order, the Court shall, on the hearing of the case, determine whether such refusal was reasonable or otherwise, and may make such Order as to the costs subsequent to such refusal as may seem just in the circumstances.

7. If the petition shall not in the meantime have been withdrawn, the Court shall, on the day fixed for the hearing, or on any other day to which the hearing may be adjourned, hear all such evidence as may be tendered in support of the petition, or by the District Council, or any other party interested in opposition thereto, and shall make an order confirming, amending, or disallowing the order petitioned against, with such costs as may seem reasonable under all the circumstances of the case, having regard to the provisions of Rules 15 and 16. Such Order may be in the form No. 2 or No. 3 in the schedule hereto, according to the circumstances of the case, or as near thereto as the case admits.

8. In case a petitioner should die before the hearing of his petition, the petition may be revived in the name of the personal representative of the petitioner, or of the person who may become entitled to the lands in question, and the hearing of the petition may be adjourned for that purpose.

9. A copy of the Order made by the Court shall be forwarded by the Clerk of the Peace to the Local Government Board.

10. Any person claiming to be entitled to any money paid to another person by the District Council under section 11 of the Labourers (Ireland) Act, 1906, shall serve a notice of his claim upon the Clerk of the District Council, and upon the person to whom the money claimed has been paid. Such notice shall be in the form No. 4 in the schedule hereto, and shall be served either personally or by registered letter.

11. At the expiration of one calendar month from the service of such notice, the person so claiming to be entitled to the money so paid may bring a Civil Bill Process to the County Court for the county and the division of the county in which any part of the land for which the money was so paid is situate, in which Civil Bill Process the person claiming to be entitled to the money paid shall be plaintiff.

and the District Council and the person to whom the District Council has paid the money shall be defendants.

12. On the hearing of such Civil Bill Process the Court may either dismiss it, or may make a decree against the District Council for the amount found due in respect of the claim, with such costs and expenses as are payable in an ordinary Civil Bill proceeding.

13. When a District Council desires to pay money into the County Court under the provisions of section 11, sub-section (8), of the Act, the Clerk of the District Council shall file with the Clerk of the Peace an affidavit entitled in the matter of the Labourers (Ireland) Act, 1906, setting forth fully the circumstances which make such lodgment necessary or desirable, and the names and addresses of all the persons, so far as can be ascertained, who claim or appear to be entitled to an interest in the said money, or in the land for which the said money is lodged as compensation. Upon filing such affidavit the Clerk of the District Council may lodge the money in the manner provided by the Rules of Court relating to lodgments of money in the County Courts. A copy of this affidavit, and of the Clerk of the Peace's certificate of the lodgment of the money, shall be served by the District Council upon every person, so far as known, claiming or appearing to be entitled to the said money, or any part thereof, or to have an interest in the said lands. Such service shall be either personal or by registered letter.

14. Payment out of Court of money so lodged shall be made upon the application of a party claiming to be entitled thereto, notice of which shall be served upon all other parties claiming to be entitled thereto, and upon the District Council; and the Court, after receiving such evidence of title to the said money as it may require, may make an order as to the allocation and payment out of the said money, or of the interest thereon, and as to costs, in accordance with the practice of the High Court under the Lands Clauses Acts.

15. The costs payable by the District Council incident to the payment out of Court of any moneys so lodged shall not exceed £10: provided that where the Court is satisfied in any particular case that, owing to the difficulty of showing title, the costs properly and necessarily incurred in respect of such payments amounted to a larger sum, the limit of £10 may be exceeded.

16. The costs payable under any order of a County Court Judge shall, if not otherwise

prescribed under these rules, be in all cases in his discretion, but in fixing the amount regard shall be had, so far as practicable, to the amount of costs which may be awarded in analogous cases in the Equity Jurisdiction of the County Court Judge. All costs which are taxed shall be taxed under the Rules and Schedule of Fees relating to Equity proceedings under the County Courts, Ireland, Orders, and shall be taxed on the higher scale unless the Judge shall otherwise order. Where no fees are thereby provided for any work done under these rules the fees thereby fixed for analogous work shall be applicable.

SCHEDULE.

Form No. 1. Petition to the County Court under Section 6 of the Labourers (Ireland) Acts, 1883 to 1906, and The Rural Districts Labourers Order

To the County Court of
Division of
The Petition of the undersigned
Sheweth

1. That the above-mentioned Order authorizes, amongst other things, the compulsory taking of a plot of land described in the Schedule to the said Order as being situated in the Townland of and marked on the map therein referred to as No. on Ordnance Sheet No. County of
2. That your Petitioner is the of the said plot of land.
3. That your Petitioner objects to the aforesaid portion of the Order on the following grounds:—
4. That your Petitioner prays that the aforesaid portion of the Order shall not become law without further inquiry.

Signature of Petitioner.

Full postal address.

Signed in my presence this day of 190

Signature of Witness

Address

Date.

Form No. 2.

Order made by County Court on the hearing of a Petition, where the Petition is in respect of the entire Order made by the Inspector.

Labourers (Ireland) Acts, 1883 to 1906.

The Rural District Labourers Order of the day of

County of
Division of

Rural District Council of

Petitioner.

Respondents.

The Petitioner having presented a Petition to the Court in respect of the said Order, and the Court having heard the matter of the said Petition, and the evidence

Here insert whether "owner," "lessee," or "occupier."

offered by the Petitioner and Respondents respectively, doth adjudge that the said Order of the day of _____ made by (A.B.) an Inspector appointed by the Local Government Board, be confirmed (or disallowed) (or amended as follows, and as so amended, be confirmed), and that the _____ do pay to the £ _____ costs of this Order.

Form No. 3.

Order made by the County Court on the hearing of a Petition against a specified part of the Order made by the Inspector.

Labourers (Ireland) Acts, 1883 to 1906,
and

The _____ Rural District Labourers Order of the _____ day of _____ County of _____ District of _____

Petitioner.
Respondents.

Rural District Council of _____
The Petitioner having presented a Petition to the Court in respect of the specified part of the above Order, hereinafter more particularly described, and the Court having heard the matter of the said Petition, and the evidence offered by the Petitioner and Respondents respectively, doth adjudge that the said Order of the day of _____ made by (A.B.) an Inspector appointed by the Local Government Board, be confirmed (or disallowed) (or be amended as follows, and as so amended be confirmed) so far as the said Order relates to the Plot No. _____ on Ordinance Sheet No. _____ of the County of _____ described in the Schedule to the said Order, the same being the said specified part of the said Order in respect whereof the said Petition has been presented; And the Court doth order that the _____ do pay to the £ _____ costs of this Order.

Form No. 4.

Notice Claiming Money under Section 11, Sub-section (6), of the Labourers (Ireland) Act, 1906.

To the Rural District Council of _____ and to _____ [the person to whom money was paid] of _____

Take notice that I, the undersigned, do claim that I am entitled to the money paid by the Rural District Council of _____ to the said _____ of _____ [or to £ _____, a part thereof], in respect of the lands of _____ in the County of _____, and that unless such money be paid to me on or before the day of _____ I shall apply for relief to the County Court of the said county in the manner provided by the Rules of Court made under the Labourers (Ireland) Act, 1906.

(Signed), _____

Labourers (Ireland) Act, 1906.

THE LABOURERS (IRELAND) ORDER, 1909.

IN pursuance of the powers vested in Us by the Labourers (Ireland) Acts, 1883 to 1906, and of all other powers enabling Us in this behalf, We, the Local Government Board for Ireland,

after consultation with the President of the Incorporated Law Society of Ireland, do order, and it is hereby ordered, that the following shall be rules under the said Acts, and shall, from and after the date hereof, have effect and be observed in regard to the several matters to which they relate:—

1. This Order may be cited as "The Labourers (Ireland) Order, 1909," and shall be construed as one with the Labourers (Ireland) Order, 1906.

2. The Labourers (Ireland) Order, 1908, is hereby revoked, and the Labourers (Ireland) Order, 1906, shall be read and construed as if the following Rules numbered 53, 55, 57, and 63 were therein inserted as Rules 53, 55, 57, and 63 respectively in lieu of and in substitution for any Rules so numbered therein and hereby or heretofore revoked.

Rule 53 (a). The Council may employ a Solicitor for the purpose of representing them at the Inquiry by the Inspector, and shall pay him a fee of £3 3s. 0d. per day in respect of his attendance at such Inquiry.

(b). The Council may also, on confirmation of an Improvement Scheme, employ a Solicitor to represent them at the Inquiry, by the Arbitrator where lands are being taken compulsorily, and shall pay him a fee of £3 3s. 0d. per day in respect of his attendance at such Inquiry.

(c). The Council shall employ a Solicitor to investigate the title of persons to whom any purchase-money or compensation is to be paid in respect of lands authorized to be acquired. In cases to which the provisions of sub-section (1) of section 11 of the Labourers (Ireland) Act, 1906, apply, the Council shall allow him a fee of £1 1s. 0d. per plot, provided that where more than one plot with the same title is being taken at the same time on the estate of the same person only one such fee shall be payable. In cases to which the provisions of the said sub-section do not apply, he shall be paid his costs as taxed in accordance with the provisions of clause (d) of this Rule.

The Council shall also employ a Solicitor to do all necessary work incidental to obtaining the receipts for the purchase-money or conveyances of the plot of land, and for the due registration of the Council's title, and for such work and registration shall, in cases to which the provisions of sub-section (1) of section 11 of the Labourers (Ireland) Act, 1906, apply,

allow him a fee of 10s. 6d. per plot, and in other cases his costs as taxed in accordance with the provisions of clause (d) of this Rule.

(d) The Council may also employ a Solicitor to do any legal work not otherwise provided for that may necessarily arise in relation to the confirmation by the Local Government Board, and the carrying into execution of improvement schemes, and shall pay him for his services the amount of his costs as taxed and certified by the Taxing Officer for the time being appointed by the Board for that purpose, together with all necessary and actual disbursements, including postage and telegrams. For the purposes of such taxation (1) the schedule of fees dated 3rd January, 1859, made in pursuance of the Chancery Appeal Court (Ireland) Act, 1856, as altered by Schedule II of the General Order of 1884, made in pursuance of the Solicitors' Remuneration Act, 1881, shall apply and have effect as if for the sum therein specified in each case there was substituted two-thirds of the amount of such sum; and in any case where such two-thirds would involve a fraction of a penny, such fraction shall be reckoned as a penny; and (2) the procedure and taxation fees shall be governed by Rule 55 so far as same is applicable thereto.

Provided always that the Council may, subject to the approval of the Board, employ a solicitor to do all legal work of every description in connexion with an improvement scheme for a bulk sum or a fixed fee per cottage provided or per plot acquired.

Provided further that nothing in this Rule shall affect any agreement heretofore made between a Council and a Solicitor for the remuneration of such Solicitor by a salary for doing all legal work arising under the Acts, or for the remuneration of such Solicitor for doing all legal work in connexion with any improvement scheme or schemes made prior to the date of this Order.

Rule 55 (1). Where costs are payable by a Council to an owner or lessee for deducing title to lands taken under the Acts and completing transfer thereof to the Council, the bill of costs shall, unless the amount claimed does not exceed £2 2s. 0d., and the parties have agreed as to the sum to be paid, be taxed by the Taxing Officer for the time being appointed by the Board for the purpose, and the sum certified under the hand of such Taxing Officer shall be the sum due in respect of such costs, and his certificate shall not be subject to any review.

(2). For the purposes of such taxation the bill of costs shall be forwarded to the Clerk of the Council, who shall transmit the same, together with the proper taxation fee, to the Taxing Officer, after stating by endorsement on the bill the title of the Order authorizing the acquisition of the plot of land affected, as well as the name of the townland and the reference number of the plot; the interest of the claimant in such plot; the amount of purchase-money or compensation paid in respect of the plot; and whether the land has been taken "compulsorily" or "by agreement." The short abstract or declaration of title as furnished to the Council's Solicitor shall also be forwarded.

(3). The Taxing Officer shall serve at least two clear days' notice by prepaid letter on the Council and the parties claiming the costs, or their Solicitors, specifying the place in the City of Dublin where and the time at which he will proceed with the taxation, and stating that the parties or their solicitors may attend and will be heard at such taxation: Provided always that, notwithstanding the absence of all or any of the parties aforesaid, the taxation shall be proceeded with in accordance with the notice.

(4). The Taxing Officer shall be paid by the Council a fee of Ten Shillings in respect of any bill of costs not containing more than 50 separate items; of Fifteen Shillings where the number of items exceeds 50, but does not exceed 100; and of One Pound where the number of items exceeds 100. The receipt of the taxation fee shall be noted on the bill by the Taxing Officer.

(5). The costs to be allowed to owners or lessees in respect of the employment of solicitors shall be in accordance with the following scale:—

| | <i>s.</i> | <i>d.</i> |
|--|-----------|-----------|
| Attendance taking instructions | 6 | 8 |
| Perusal of wills, deeds, leases or other necessary documents for the purpose of preparing short abstract of title for the period required by law. Per skin (not exceeding five for any one document) | 1 | 0 |
| Drawing short abstract of title, per brief sheet of eight folios | 6 | 8 |
| Fair copy, per brief sheet of eight folios | 3 | 4 |
| Preparing statutory declaration | 6 | 8 |
| Attendance having declaration made | 3 | 4 |
| Necessary correspondence, per letter | 3 | 4 |
| Attending taxation | 6 | 8 |

Provided that, in addition to the foregoing fees, all necessary and actual disbursements, including postage and telegrams, shall be allowed, and in respect of work not hereinbefore provided for the Schedule of Fees dated 3rd January, 1859, made in pursuance of the Chancery Appeal Court (Ireland) Act, 1856, as altered by Schedule II of the General Order of 1884, made in pursuance of the Solicitors' Remuneration Act, 1881, shall apply and have effect as if for the sum therein specified in each case there was substituted two-thirds of the amount of such sum, and in any case where such two-thirds would involve a fraction of a penny, such fraction shall be reckoned as a penny.

(6). The bill, when taxed by the Taxing Officer, shall be certified and returned by him to the Clerk of the Council, and the sum certified shall be paid by the Council as soon as practicable to the party entitled thereto. The Taxing Officer shall, if required, furnish to the Solicitor of the party entitled to costs a certificate of the taxation of same.

(7). For the purposes of this Order, Edward McHugh, of 50 Lower Sackville Street, Dublin, Solicitor, is hereby appointed to act as Taxing Officer until we shall otherwise direct.

(8). At the option of the Solicitor acting on behalf of an owner or lessee, the total fees payable for deducing title to lands taken under the Acts, and completing transfer thereof to the Council, may, without any taxation as aforesaid, be in accordance with the following scale:—

| | £ | s. | d. |
|--|---|----|----|
| Where the total purchase-money payable to an owner or lessee in respect of lands taken does not exceed £60, | 2 | 2 | 0 |
| Where the same exceeds £60, but does not exceed £100, | 3 | 3 | 0 |
| Where the same exceeds £100, but does not exceed £200, | 4 | 4 | 0 |
| and beyond £200 at the rate of two per cent. for every additional £100 or part thereof up to and including £1,000, | | | |
| and beyond £1,000, at the rate of one per cent. for every additional £100 or part thereof. | | | |

(9) Where, on the application of a Council or their Solicitor, a short abstract or declaration of title is furnished on behalf of the occupier (other than the owner or lessee) of land authorized to be acquired, the Council may

pay to such occupier, without any taxation, a sum not exceeding 10s. 6d. as a fee in respect of the employment of such Solicitor by him for the purpose of making out and furnishing such abstract or declaration.

Rule 57. In cases not hereinbefore provided for, a Council may pay such fees for services rendered to them for the purposes of the Acts by any Officer of the Council or person (other than a Solicitor) as may in each case be approved by the Board.

Rule 63. Immediately on the completion of the Award by the Arbitrator, he shall forward to the Board a return giving particulars of any certificates issued by him in pursuance of Article 29 of the Second Schedule of the Housing of the Working Classes Act, 1890, in respect of the costs of claimants for compensation for lands included in such Award.

Given under our Seal of Office this Second day of July, in the year of Our Lord One Thousand Nine Hundred and Nine.

(Signed),

AUGUSTINE BIRRELL.
H. A. ROBINSON.
WM. L. MICKS.

Results of Society's Examinations.

PRELIMINARY EXAMINATION.

At the Preliminary Examination held upon the 13th and 14th days of May, the following passed the examination, and their names are arranged in order of merit:—

1. George B. Caruth.
2. Thomas O'Keeffe.
3. Christopher P. Fitzsimon.
4. Arthur Howard.
5. Laurence Conroy, junior.

Samuel Cunningham, Andrew Robb, Patrick H. Rooney, and William J. G. Seeds passed the modified Preliminary Examination, for which they had liberty to present themselves.

Twelve candidates attended; nine passed; three were postponed.

PRELIMINARY EXAMINATION PRIZES,
1908-1909.

The Court of Examiners have awarded a gold medal to James S. Boal, silver medals to Arthur Beaumont, Patrick R. Boyd, and Frederick C. MacNeice, and Special Certificates to Thomas S. Faloon, and John Meagher.

FINAL EXAMINATION.

At the Final Examination, held upon the 19th and 20th days of May, the following passed the examination, and their names are arranged in order of merit:—

1. John Barklie.
2. Henry S. Robinson.
3. George A. H. Hamilton.
4. Richard Williamson.
5. William J. Bradley.
6. John G. Persse, B.A., LL.B., T.C.D.
7. Alexander Higgins.
8. William J. Barry.
9. William J. Byrne, B.A., T.C.D.
10. George S. Nicolls, B.A., R.U.I.
11. James C. Hynes.
12. Joseph Campbell.
13. Alfred S. V. Knox.

The Court of Examiners awarded a gold medal to John Barklie, silver medals to Henry S. Robinson and George A. H. Hamilton, and a special certificate to Richard Williamson.

Forty candidates attended; thirteen passed; twenty-seven were postponed.

Library Catalogue.

A NEW edition of the catalogue of the books contained in the Library of the Society has now been issued; and any member who desires to obtain a copy should apply for it in the Secretary's office. Copies of the catalogue are free to the members of the Society, and any member who desires to have the catalogue sent to him by post should, with his application to the Secretary, enclose four pence to defray the postage. The previous edition was issued in 1895, and contained 184 pages; the new edition contains 228 pages.

Solicitors' Benevolent Association.

A MEETING of the Directors was held on 2nd June, William Fry, Esq., J.P., in the chair, and thirteen other members present.

The Secretary reported having received £3 3s. in annual subscriptions; also donations from Mr. D. S. Doyle of £5 5s., and per Mr. E. S. Lowe £1 1s. each from Messrs. Thos. Falls, P. A. Murphy, H. R. Tweedy, W. H. Spence, and F. L. Smith, and 10s. each from Messrs J. F. Dunwoody, J. J. McDonald, and O. E. Barber.

Grants amounting to £174 10s. were made to nineteen applicants.

Applications from four candidates for a life annuity of £15 were received; and it was directed that the names of all four should be placed on the voting paper.

Mr. N. Taylor joined the Association since last meeting.

A meeting of the Directors was held on 30th June, William Fry, Esq., J.P., in the chair, and eleven other members present.

The Secretary reported having received since last meeting the sum of £23 4s., making the total annual subscriptions received since 1st January last £496 13s.

The Secretary also reported having received a life subscription of £10 10s. from Mr. Cecil L. Smith.

The directors then proceeded to consider the various cases for relief, and made grants to seven applicants, amounting in all to £75, bringing the amount afforded in relief since the 1st January up to £509 10s.

The Scrutineers' report as to the result of the scrutiny for the election of a candidate to an annuity of £15 was submitted, and No. 1 on the list having received the highest number of votes was declared elected.

The next meeting of the Directors will be held upon the 3rd day of November.

Examinations.

THE following are the dates upon which the October examinations will be held:—

October 7th and 8th—Preliminary.

October 11th—Intermediate.

October 12th and 13th—Final.

ALL communications connected with THE GAZETTE (other than advertisements) should be addressed to the Secretary of the Society, Solicitors' Buildings, Four Courts, Dublin.

THE GAZETTE will accept advertisements for sale and purchase of property, loans, securities offered, and money for investments on mortgages, partnerships, clerkships, and generally such advertisements as would be of service to the members of the Society and the Profession. Communications as to advertisements should be addressed to Messrs. Ponsonby, 116 Grafton Street, Dublin.

THE GAZETTE

OF THE

Incorporated Law Society of Ireland,

SOLICITORS' BUILDINGS, FOUR COURTS, DUBLIN.

Telegrams: "Law Society, Dublin."

Telephones 2607 (2 lines).

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THE GAZETTE

OF THE

Incorporated Law Society of Ireland.

Vol. III, No. 4.]

August, 1909.

[FOR CIRCULATION
AMONGST MEMBERS.

Meetings of the Council.

July 14th.

Registration of Title.

A letter was read in reply from the Chief Clerk of the Registry of Titles office, stating that when the draft rule giving the Registrar power to award costs comes to be made statutory, it would be amended as suggested by the Council so that the Registrar should only have power to direct payment of a sum in gross in lieu of taxed costs "on the application of the party to whom the costs are to be paid."

Arrangement Matters.

A correspondence received from a firm of Solicitors which had taken place between them and a firm of Accountants practising in Belfast, relative to the rights of the respective professions as regards transacting the necessary work in private arrangement matters was further considered, and it was decided to request the Northern Law Society to consider the correspondence, and if they should so desire, to confer with the Bankruptcy Committee of the Council upon the subject.

Finance Bill.

Two amendments were submitted by the Parliamentary Committee to clause 40 of the Finance Bill for the purpose of providing (1) for the postponement of payment of estate duty on assets consisting of unpaid purchase money due to vendors under the Land Purchase Acts, and permitting issue of probate or administration notwithstanding the postponement of payment of duty; and (2) for the payment by instalments of estate duty in respect of lands purchased under the Land Purchase (Ireland) Acts, as in the case of real estate. The amendments were approved of, and it was decided to take steps to have them moved.

Apprentices.

The report of the Court of Examiners upon the July Intermediate Examination was submitted and adopted.

An application by an apprentice for a Special Final Examination was considered and refused.

A petition by a law clerk for leave to be bound under section 16 was submitted and granted.

Debating Society.

A memorial to the Council, signed by nineteen members of the Solicitors' Apprentices' Debating Society, in reference to the ballot for election of officers for next Session, was considered, and was referred by the Council to the President and Vice-Presidents of the Debating Society, with a request that they would deal with the matter.

Certificate.

An application by a Solicitor, who had been abroad for the past seven years, for liberty to take out his Certificate was granted.

July 21st.

Debating Society.

A report was submitted of the proceedings at a meeting held upon the 16th inst., at which were present the Vice-Presidents of the Solicitors' Apprentices' Debating Society:— Sir George Roche, Mr. Fry, Mr. George Collins, Mr. Gerald Byrne, Mr. W. Grove White, Mr. J. G. Quirke, and Mr. J. Dudley, and also the following officers of the Debating Society for the past Session, the Deputy Auditor, the Hon. Secretary, the Hon. Treasurer, the Hon. Registrar, and a member of the Committee. Having considered the

report, the Council passed the following resolution:—

“That the Council of the Incorporated Law Society, having heard the report of the meeting between the Representatives of the Solicitors' Apprentices' Debating Society and its Vice-Presidents, regrets that the suggestions made by the Vice-Presidents were not agreed to—Having regard to the fact that the Society has practically ceased to exist, its members now being admittedly only nine, the Council is compelled to withdraw its sanction and support (financial or otherwise) of the Society as at present constituted. The Council trusts that the general body of apprentices will see the advantage of having a Debating Society formed in the near future on proper lines; and should such a Society be reorganized on terms to be approved of by the Council, it will gladly support it, and assist as it has in the past.”

Advertising by Solicitors.

Draft resolutions upon this subject, prepared by the Council at its meeting upon 2nd ult., and sent to the Northern Law Society and to the Southern Law Association for consideration, from both of whom replies were received, were further considered, and were adopted in the following terms:—

RESOLVED—

- “(1) That in the opinion of this Council advertising by solicitors is objectionable and unprofessional.
- “(2) That the insertion by a Solicitor of his name in a directory, or list of solicitors, is not advertising, provided such insertion be confined to an announcement of the solicitor's name, address, degrees, public appointments, and membership or position in this Society.
- “(3) That the sending of letters, circulars, or circular letters by a solicitor to persons other than his clients, offering to do business, is unprofessional.
- “(4) That the sending of lists of Sessions to clients or to members of the solicitors' profession is not unprofessional.”

Finance Bill.

A Special Committee was appointed to report to the next meeting of the Council upon the taxes on land proposed under the Finance Bill.

Acts of Parliament.

A resolution was adopted requesting Mr. Ponsonby to keep in stock copies of all such Acts of Parliament as are to be had on sale in London.

July 28th.

Land Purchase.

A letter from a firm of solicitors was read enclosing a copy of a letter received by them in reply from the Secretary, Estates Commissioners, relative to delay in returning deeds lodged in the Commissioners' Office in connexion with the transfers of tenants' interests in holdings pending vesting. A copy of the reply appears in this GAZETTE.

Intermediate Examination.

A report was submitted from the Court of Examiners, recommending that in future the names of successful candidates at the Intermediate Examination for apprentices be arranged in order of merit. The Council resolved to adopt the recommendation, the names of the successful candidates to be divided into two classes, and the names in each Class to be placed in order of merit.

Finance Bill.

Resolutions prepared by a Special Committee of the Council dealing with the effect of the proposed land taxes on landed property in Ireland were considered and adopted. It was resolved that copies of the resolutions be sent to the Prime Minister, the Chancellor of the Exchequer, the Chief Secretary for Ireland, the Irish Law Officers, Mr. A. J. Balfour, the Members of Parliament for Irish constituencies, the Law Societies of Great Britain and Ireland, the Irish Chambers of Commerce, the County and District Councils of Ireland, and to the Press. These resolutions appear in this GAZETTE.

Probate Engrossment.

A letter was read from the Registrar of the Probate Office stating that in accordance with the Council's desire Mr. Justice Andrews had declined to consent to the proposal to substitute paper for parchment in issuing grants for probate and administration.

Debating Society.

A letter was read from the Hon. Secretary of a meeting of solicitors' apprentices, held upon the 26th July, enclosing copies of resolutions adopted by the meeting, asking the Council to give its sanction to the formation

of a Solicitors' Apprentices' Debating Society. The matter was referred for consideration to the President and Vice-Presidents of the Society, and to the Vice-Presidents of the former Debating Society.

The Council adjourned until the 6th day of October.

Council Meetings.

MEETINGS of the Council will be held upon the following dates:—

October 6th and 20th.
November 3rd and 17th.

Committee Meetings.

THE following Committee Meetings were held during July:—

Parliamentary, 5th.
Gazette, 7th and 12th.
Bankruptcy, 8th.
Court of Examiners, 12th and 26th.
Court and Offices, 22nd.
Finance Bill, 23rd.
House and Library, 27th.

New Members.

THE following have joined the Society during July, 1909:—

Halpin, William H., Cavan.
O'Reilly, Francis C., Trim.
Shaw, Joseph A., Mullingar.
Williamson, Richard, Dublin.

New Solicitors.

ADMISSIONS DURING JULY, 1909.

| Name. | Served apprenticeship to |
|----------------------|--------------------------------|
| Barry, William J., | Fred. W. Wynne, Cork. |
| Campbell, Joseph, | Dolway B. Walkington, Belfast. |
| Robinson, Henry S., | Robert J. Aiken, London-derry. |
| Williamson, Richard, | Robert T. F. Greene, Dublin. |

Legal Appointments.

Mr. John George Fottrell, Crown Solicitor for the County of Meath, has been appointed to the combined office of Crown Solicitor and Sessional Crown Solicitor for the said county.

Notary Public.

THE Lord Chancellor has appointed Mr. Alexander D. Orr, Solicitor, 5 Foster Place, Dublin, to be a Notary Public.

Commissioners to administer Oaths.

THE Lord Chancellor has appointed the following to be Commissioners to administer oaths:—

Joseph Lockhart, Solicitor, Lisburn.
Andrew A. Wells, Solicitor, Carrickmacross.
William M. Cronin, Town Clerk, Newry.
John Dolan, Clerk of Petty Sessions, New-bridge.
John Holohan, Auctioneer, Feakle.
Thomas McCollum, Clerk of Petty Sessions, Athboy.
George J. Turnbull, Land Agents' Clerk, Tullamore.

Obituary.

MR. George Keogh, Solicitor, who practised at Westland Row, Dublin, died upon the 17th June. Mr. Keogh, who served his apprenticeship with the late Mr. David FitzGerald, Solicitor, Dublin; was admitted in Easter Term, 1855, and was for many years solicitor to the Dublin, Wicklow, and Wexford Railway Company, from which position he retired in 1905. Mr. Keogh was also for many years Sessional Crown Solicitor for the County of Meath, a position which he retained up to the date of his death.

Finance Bill, 1909.

RESOLUTIONS OF THE COUNCIL.

THE Council of this Society are of opinion that:—

1. The scheme of land taxation contained in Part I of the Finance Bill, as it stands, will be attended by great practical difficulties and disadvantages, and will add largely to the expense and complication attendant upon the transfer of landed property and the investigation of titles.

2. The proposed new Land Taxes will delay and complicate the sales of estates and the distribution of purchase-moneys of estates sold under the Land Purchase (Ireland) Acts, and to remedy this, provision should be made in the Bill to exclude all lands sold under these

Acts from the purview of the new taxes and their attendant valuations.

The scope of the Land Purchase (Ireland) Acts, as distinct from the Land Law (Ireland) Acts, is not limited to agricultural land; and a large portion of the lands comprised in the estates sold thereunder consists of demesne lands sold for distribution or re-purchase, residential holdings, holdings adjoining towns, villages, and other non-agricultural interests in land. All these classes of property are *prima facie* liable under the Bill to the Increment Value Duty and the Duty on undeveloped land, and presumably it will be necessary before a distribution of the purchase moneys can be effected to segregate the purchase moneys of the non-agricultural portions of each estate, to furnish valuations thereof, and to provide for the duty (if any) chargeable thereon.

3. The proposed method of exemption of agricultural land from Increment Duty, notwithstanding the fact that this tax will not be leviable thereon, will moreover necessitate the furnishing of valuations at the owner's expense to the Revenue authorities in order to prove that agricultural land "has for other purposes no higher value than its value for agricultural purposes," and the Council urges on the Irish Parliamentary Representatives the expediency of obtaining specific exemption of agricultural land in Ireland, not only from the Increment Duty, but also from the Reversion Duty and the duty on undeveloped land and mineral rights, and from the unnecessary and costly valuations entailed by all these taxes.

4. The provision in the Bill that the new Land Taxes shall take priority to existing incumbrances is inequitable, and express provision should be made rendering these taxes *pari passu* to incumbrances created prior to the passing of the Bill.

5. The repeal of the proviso contained in section 7, sub-section (5), of the Finance Act, 1894, will involve a most serious increase in the amount of Estate Duty, Settlement Estate Duty, and Succession Duty payable by the tenant-farmers of Ireland. Hitherto the assessment of the tenant's interest could not exceed twenty-five times the Poor Law valuation of the holding, with full deduction for rent or purchase annuity, taxes, repairs, and other outgoings, but in future the assessment will be on the full value of the tenant's interest at its "normal market price" without any deduction whatever. At a moderate estimate the effect will be to render liable to these Death Duties each year additional property, heretofore un-

taxed, to the value of £5,000,000, all of which additional taxation will have to be borne by the tenant-farmers of Ireland. The tenant's interest moreover is not, even when bought out under the Land Purchase Acts, deemed to be real estate for the purpose of the Death Duties, and these heavy duties are payable under the existing law in a lump sum with interest from the day of the death and before a grant of Probate or Administration can be taken out, in distinction from all other landed property in every part of the United Kingdom.

6. The doubling of the *ad valorem* duty on Conveyances of land will weigh with special severity on the tenant-farmers of Ireland. Land in Ireland, particularly under the operation of the Irish Land Acts and the Land Purchase Acts, is vested in a very large number of small proprietors, and the purchase of holdings or small parcels of land is an usual method of investment of the savings of the people. For these reasons and by reason also of the facilities afforded by the State for registration of titles, transfers of agricultural land in small parcels are proportionately more frequent in Ireland than in other parts of the United Kingdom, and in consequence this double stamp duty will be more often leviable in this country than elsewhere, and on a class of taxpayers little able to bear increased taxation.

7. The severity on Irish farmers of the double Conveyance duty is accentuated by the fact that on the occasion of a transfer of a farm which has been purchased under the Land Purchase Acts the stamp duty on the deed of transfer is assessed not only on the consideration money for the purchase, but also on the capitalized redemption value of the long-term purchase annuity payable to the Land Commission, which is added to the actual purchase-money for the purpose of assessing the duty.

8. The powers given to the Taxing Authorities by this Bill to finally determine cases in which the new land taxes are to be levied, and the value of the landed property on which these taxes and the Death Duties are to be assessed, without appeal to the ordinary courts of the land are in the highest degree objectionable if not unconstitutional.

9. The cumulative effect of the new Land Taxes, the increase in the Death Duties, and the doubling of the stamp duty on Conveyances constitutes an undue burden on land, will tend to a diminution in investments on mortgages on the security of land and in the purchase of ground rents and also in the number of transfers of holdings, may imperil the punctual

payment by tenants of their purchase annuities, will retard building operations and the development of land near our cities and towns, and generally will cause a serious depreciation of the value of all landed property in Ireland.

SOLICITORS' BUILDINGS,
FOUR COURTS, DUBLIN,
28th July, 1909.

Recent Decisions affecting Solicitors.

(Notes of decisions, whether in reported or unreported cases, of interest to Solicitors, are invited from Members.)

HIGH COURT OF JUSTICE IN ENGLAND.

CHANCERY DIVISION.

(Before Eve, J.)

Estate of the Right Hon. Edward Henry Stuart, Earl of Darnley, deceased.

Clifton v. Darnley.

June 16th, 1909.—*Costs of Sale—Irish Land Act, 1903—Percentage remuneration.*

THE estate of the late Earl of Darnley being administered in the English Chancery Division, Messrs. Stevenson Arthur Blackwood and Lionel Henry Cust, the trustees of the will of the late Earl, were authorized by an Order of the said Court to carry out the sale of the Irish estates to the tenants under the Land Act of 1903.

By a provisional agreement, dated March 30, 1907, made between the trustees and Messrs. Montgomery and Chaytor, Solicitors, the costs of the sale were fixed at a percentage of two per cent. on the gross purchase moneys amounting to sixty-five thousand pounds. This agreement came before the Master in Chancery for approval and was referred by him to the Judge.

The matter was argued before Mr. Justice Eve, and after hearing Counsel for the applicants, and also for the plaintiff and defendant in the suit, the Judge confirmed the agreement for payment of the two per cent., the solicitors to be paid in addition such outlay as was excluded in the scale of the Incorporated Law Society of Ireland as set out in their Memorandum of the 20th of February, 1904.

The Costs of all parties allowed.

(Communicated by Messrs. Montgomery and Chaytor, Solicitors).

Land Purchase Practice.

THE attention of the Estates Commissioners having been drawn by a firm of solicitors to delay in returning deeds lodged in the Commissioners' office in connexion with the transfers of tenants' interests in holdings, pending vesting, the following reply has been received by the firm:—

ESTATES COMMISSIONERS' OFFICES,
DUBLIN, 14th July, 1909.

SIRS,—In reply to your letter of the 10th instant, in reference to the delay in returning certain Deeds of Assignment, I am directed by the Estates Commissioners to say that arrangements are being made so that transfers of tenants' interests in holdings, pending vesting, will be more expeditiously noted in future, and the documents returned to the Solicitors with as little delay as possible. The delay in noting assignments has been mostly due to the enormous number of purchase agreements executed in anticipation of the recent revision of the Bonus, and lodged in this office. Purchase agreements representing over ten millions were lodged in one fortnight, and the identification of holdings referred to in assignments had to be deferred in a number of cases until particulars of the purchase agreements had been entered on the Record of Proceedings in reference to each estate, and the necessary entries in connexion with each purchasing tenant made in the books of the Collecting department, and some time had to elapse before the Purchase agreements could be identified and the necessary endorsements made thereon.

Your obedient Servant,

JOHN T. DRENNAN.

Housing of the Working Classes (Ireland) Act, 1908.

ADAPTATION ORDER.

HOUSING OF THE WORKING CLASSES (IRELAND) ACTS, 1890 TO 1908.

By the Lord Lieutenant and Privy Council of Ireland.

ABERDEEN.

WHEREAS it is enacted by section 6 of the Housing of the Working Classes (Ireland) Act, 1908, that where a petition is presented

by a Local Authority to the Local Government Board for an Order—

- (a) Confirming an improvement scheme under Part I of the Housing of the Working Classes Act, 1890; or
- (b) Sanctioning a reconstruction scheme under Part II of that Act; or
- (c) Authorizing the acquisition of land for the purposes of Part III of that Act;

The provisions of section 6 of the Labourers (Ireland) Act, 1906, shall, with the necessary modifications, apply in the case of the petition and the subsequent proceedings and orders thereon in the like manner as they apply in the case of an improvement scheme under the Labourers (Ireland) Acts, 1883 to 1906, and that the Lord Lieutenant in Council may make such adaptations of these provisions as appear to him to be necessary or expedient for carrying the said first-mentioned section into effect.

And whereas it appears to Us necessary or expedient to make the adaptations set out in this Order and in the Schedule hereto, of the said section 6 of the Labourers (Ireland) Act, 1906:

Now therefore We, the Lord Lieutenant-General and General Governor of Ireland by and with the advice and consent of His Majesty's Privy Council in Ireland, in pursuance and by virtue of the powers vested in Us for that purpose as aforesaid and of all other powers enabling Us in that behalf do hereby Order as follows:—

(1) In this Order and the Schedule hereto, unless the context otherwise require, the expression "the Housing of the Working Classes (Ireland) Acts" shall mean the Acts referred to in section 15 of the Housing of Working Classes (Ireland) Act, 1908; the expression "the Labourers (Ireland) Acts" shall mean the Labourers Acts as defined by section 34 of the Labourers (Ireland) Act, 1906; the expression "the Act of 1890" shall mean the Housing of the Working Classes Act, 1890; the expression "the Act of 1908" shall mean the Housing of the Working Classes (Ireland) Act, 1908; the expression "the Local Government Board" shall mean the Local Government Board for Ireland; the expression "Local Authority" shall have the same meaning as it has in the Housing of the Working Classes (Ireland) Acts, and the

expression "land" shall include buildings and rights over land.

(2) For the purposes of carrying section 6 of the Act of 1908 into effect, section 6 of the Labourers (Ireland) Act, 1906, is hereby adapted in the manner and to the extent necessary for the purpose of being read as set out in the Schedule hereto, and with the modifications set out in the said Schedule is hereinafter referred to as the adapted section and shall have effect accordingly, but subject to the provisions of this Order.

(3) In the interpretation of the adapted section the expression "the inquiry" in sub-section 1 thereof shall be interpreted as referring to the local inquiry mentioned in sub-section 3 of section 8 of the Act of 1890, or sub-section 3 of section 39 of the same Act, or sub-section 4 of section 203 of the Public Health (Ireland) Act, 1878, as incorporated in the Act of 1890, as the case may require.

(4) In the application of the adapted section to a petition presented by a local authority to the Local Government Board for an order authorizing the acquisition of land for the purposes of Part III of the Act of 1890, for the words "confirming or sanctioning the scheme" in sub-section 1 of the adapted section there shall be substituted the words "authorizing such acquisition," and for the words "comprised in the scheme", in sub-section 2 of the adapted section there shall be substituted the words "proposed to be acquired," and for the words "the scheme" in sub-section 4 of the adapted section there shall be substituted the words "the application for the authority to acquire the land."

Given at the Council Chambers, Dublin Castle, this 26th day of May, 1909:

W. M. JOHNSON.

R. E. MEREDITH.

J. B. DOUGHERTY.

THE SCHEDULE.

Section 6 of the Labourers (Ireland) Act, 1906, as adapted for the purposes of section 6 of the Housing of the Working Classes (Ireland) Act, 1908.

Where a petition is presented by a Local Authority to the Local Government Board for an Order—

- (a) Confirming an improvement scheme under Part I of the Act of 1890; or
- (b) Sanctioning a reconstruction scheme under Part II of that Act; or

(c) Authorizing the acquisition of land for the purposes of Part III of that Act.

(1) The Inspector appointed by the Local Government Board to hold the inquiry if he thinks proper after the completion of the inquiry, and, considering all objections made by any person interested, may make an Order, in this section called a Provisional Order, confirming or sanctioning the Scheme, and the Inspector shall, subject to the approval of the Local Government Board, have for that purpose all or any of the powers conferred on the Local Government Board by the Labourers (Ireland) Acts and the Housing of the Working Classes (Ireland) Acts in relation to the making of Provisional Orders confirming Improvement Schemes under those Acts.

(2) A copy of any Provisional Order made under this section shall be served in such manner as may be prescribed by the Local Government Board, together with a statement that the same will be confirmed and have the effect of an Act of Parliament, unless within such period as may be prescribed by the Local Government Board, which shall not be less than one month, a petition by some person interested is presented to the Local Government Board or the County Court having jurisdiction where the land comprised in the Scheme is situated, praying that the Provisional Order, or any specified part thereof, shall not become law without further inquiry.

(3) A copy of every petition to the County Court under this section shall be forwarded by an officer of the County Court to the Local Government Board, and, if the petition is withdrawn, a notice to that effect shall be so forwarded.

(4) If the Local Government Board are satisfied that the requirements of sub-section 2 of this section have been in all respects complied with, then after the period therein mentioned:

(a) If no petition has been presented, or if every such petition has been withdrawn, the Board shall, without further inquiry, confirm the Provisional Order.

(b) If a petition has been presented to the Local Government Board, and has not been withdrawn; then, unless the local authority notify the Local Government Board of their intention to withdraw the scheme, or the part thereof as the case may be to which the petition relates; the Board shall, after consideration of a full report of the evidence

taken at the original inquiry, and after such further local inquiry (if any) as they may deem necessary, either confirm, with or without amendment; or disallow the Provisional Order.

(c) If a petition has been presented to the County Court, and has not been withdrawn, then, at the first sitting of that Court, held after the expiration of one week from the date of the presentation of the petition; or at any adjournment thereof, the Court shall hear the petition and determine all questions arising thereon, and may either confirm, with or without amendment, or disallow the Provisional Order, and may award costs, to be paid by or to the Petitioner, or any party opposing the petition.

(d) Upon any such confirmation by the Local Government Board, or the County Court, the Provisional Order, and, if amended, as so amended, shall become final and have the effect of an Act of Parliament; and the confirmation by the Local Government Board or the County Court shall be conclusive evidence that the requirements of the Act of 1908 have been complied with, and that the Order so confirmed has been duly made and is within the powers of the Housing of the Working Classes (Ireland) Acts.

(5) Rules of the County Court for the purposes of this section shall be made, after consultation, with a notice of consultation sent to the President of the Incorporated Law Society of Ireland, and shall regulate the practice and procedure with respect to the presentation, withdrawal, and hearing of petitions to the County Court, and for the costs incidental thereto.

Library Catalogue.

A NEW edition of the catalogue of the books contained in the Library of the Society has now been issued; and any member who desires to obtain a copy should apply for it in the Secretary's office. Copies of the catalogue are free to the members of the Society, and any member who desires to have the catalogue sent to him by post should, with his application to the Secretary, enclose four pence to defray the postage. The previous edition was issued in 1895, and contained 184 pages; the new edition contains 228 pages.

Results of Society's Examinations.

At the Intermediate Examination for Apprentices to Solicitors held upon 1st July, the following passed the examination:—

Anderson, William.
 Bergin, Daniel C.
 Boyle, J. Moore.
 Colahan, Martin L.
 Counihan, Edward.
 Cox, Piersé J.
 Exham, Cecil H.
 Fry, Philip G.
 Galbraith, Thomas A.
 Greene, Thomas J.
 Greer, Richard F. T.
 Hamill, John McF.
 Herron, James.
 Hime, John G. W.
 Lynch, Marcus A.
 Lynn, James R.
 Maguire, Francis P. J.
 Molyneux, John H. M.
 O'Connor, Peter.
 O'Farrell, Charles M. A.
 O'Keefe, Arthur J.
 Oulton, John G.
 Pollin, James M.
 Prentice, Albert E.
 Raymond, James F.
 Reid, Samuel.
 Ronan, John.
 Rutherford, Samuel G.
 Slattery, Edmond B.
 Stanton, John J.
 Tarrant, Samuel.
 Tierney, Martin.
 Wallace, Robert.
 Watts, Robert.

Forty-two candidates attended the examination; thirty-four passed; eight were postponed.

Dates of October Examinations.

The following are the dates upon which the October Examinations will be held:—

Thursday, 7th, and Friday, 8th.—Preliminary (notice to be lodged before 9th September).

Monday, 11th.—Intermediate (notice to be lodged before 28th September).

Wednesday, 13th, and Thursday, 14th.—Final (notice to be lodged before 15th September).

Intermediate Examinations.

THE names of the successful candidates at the Intermediate Examinations of the Society will in future be divided into Class I and Class II, and the names in each class will be placed in order of merit.

Michaelmas Sittings Lectures.

PROFESSOR QUIRKE will deliver lectures to the Senior Class upon the subjects of Real Property, Equity, and Conveyancing, on the following dates in Michaelmas Sittings, 1909:—

October 26th and 29th.
 November 2nd, 5th, 9th, 12th, 16th, 19th, 23rd, 26th, and 30th.
 December 3rd.

Professor Sharpe will deliver lectures to the Junior Class upon Common Law on the following dates in Michaelmas Sittings, 1909:—

October 25th and 28th.
 November 1st, 4th, 8th, 11th, 15th, 18th, 22nd, 25th, and 29th.
 December 2nd.

The Lectures to both classes will be delivered at 4 p.m. in the Lecture Theatre of the Society at the Four Courts.

Apprentices desirous of attending either lecture class should give notice to the Secretary before the 14th October.

Solicitors' Benevolent Association.

MEETINGS of the Directors will be held upon the following dates:—

November 3rd.
 December 1st.
 December 8th.

Notice as to Gazette.

THERE will not be any issue of THE GAZETTE for either of the months of September or October; the next issue of THE GAZETTE will be for the month of November.

ALL communications connected with THE GAZETTE should be addressed to the Secretary of the Society, Solicitors' Buildings, Four Courts, Dublin.

THE GAZETTE

OF THE

Incorporated Law Society of Ireland,

SOLICITORS' BUILDINGS, FOUR COURTS, DUBLIN.

Telegrams: "Law Society, Dublin,"

Telephones 2607 (2 lines).

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THE GAZETTE

OF THE

Incorporated Law Society of Ireland.

Vol. III, No. 5.]

November, 1909.

[FOR CIRCULATION
AMONGST MEMBERS.

Meetings of the Council.

October 6th.

Arrangement Matters.

A LETTER was read from the Solicitors for the Institute of Chartered Accountants in Ireland upon the subject of the correspondence which recently took place between a firm of Solicitors and a firm of Accountants practising in Belfast, and which had been sent to the Council. The letter requested the views of the Council as to the relative duties to be performed by Solicitors and Accountants in arrangement matters out of Court. A letter was also read from the Northern Law Society nominating, as requested by the Council, three of their members to confer with the Bankruptcy Committee of the Council upon this matter. The Council referred the matter to the Bankruptcy Committee and the Northern Law Society members to consider and report upon.

Labourers (Ireland) Act.

A letter was read from a member relative to a question affecting the rights of the profession arising under the Labourers (Ireland) Order, 1906, and a reply was directed informing the member that upon his furnishing further information required the opinion of Counsel would be taken upon the question.

Correspondence was considered in relation to taxation of costs under the Labourers (Ireland) Order, 1909.

Acts of Parliament.

A letter was read, in reply, from Mr. Ponsonby, 116 Grafton Street, stating that

he keeps in stock for sale copies of all Statutes passed since 1887, but that copies of Statutes passed prior to that date are the property of a private firm, any of which he can obtain by return of post.

Finance Bill.

Letters received from various Public Bodies in Ireland acknowledging the receipt of copies of the resolutions of the Council upon the Finance Bill were submitted. Several of the letters expressed concurrence with these resolutions. The amendments in the Bill, made in Committee, and which give effect to some of the suggestions contained in the resolutions of the Council, were considered.

University College, Cork.

A letter was read from the Southern Law Association, enclosing copy of a resolution passed by the Association advocating the appointment of a Solicitor, resident in Cork, to the office of Professor of English Law in University College, Cork.

The Council, being in entire sympathy with the proposal, passed the following resolution, and directed that copies of same be sent to the President, University College, Cork, the Secretary, University Commission, Dublin, to Sir George Roche, and to the Southern Law Association:—

Resolved.—“The Council of the Incorporated Law Society of Ireland desire to express their concurrence with the resolution of the Southern Law Association expressing the opinion, that the Professorship of English Law at the University College, Cork, should be filled by a resident member of the Solicitors' Profession.”

Court of Examiners.

A report was submitted from the Court of Examiners upon applications from two Law Clerks for liberty to be bound under Section 16 of the Solicitors (Ireland) Act, 1898. It was resolved that one of the applications be granted, and that the other be refused.

Annual Report.

A Committee was appointed to prepare the Annual Report of the Council.

October 20th.

The late Lord Justice FitzGibbon:

The President referred, in sympathetic terms, to the death of Lord Justice FitzGibbon, which had occurred since the last meeting of the Council, and the following resolution was unanimously adopted:—

Resolved.—“The Council of the Incorporated Law Society of Ireland, having learnt with profound regret of the death of the Right Hon. Lord Justice FitzGibbon, desire on behalf of the Solicitors' profession to bear testimony both to the high judicial character of the late Lord Justice, and also to the uniform courtesy and consideration which their profession ever experienced at his hands. The Council desire to express to Mrs. FitzGibbon and to the members of the family their deep and sincere sympathy.”

Four Courts, Stamp Office.

It was directed that suggestions from the Council for the better arrangement of the Four Courts Stamp Office be conveyed to the Chief Assistant in the office.

University College, Cork.

Letters were submitted acknowledging receipt of the resolution of the Council upon the subject of the appointment of a Solicitor, resident in Cork, to the office of Professor of English Law in University College, Cork.

Finance Bill.

Amendments made in Committee on the Finance Bill and notices of amendments to be moved on Report Stage were further considered.

Arrangement Matters.

A report from the Bankruptcy Committee was submitted, dealing with the letter from

the Solicitors for the Institute of Chartered Accountants in Ireland as to the relative rights of Solicitors and Accountants in arrangement matters out of Court. The report was fully discussed, and the Secretary was directed to reply, stating that, in the opinion of the Council, in all cases of arrangement with creditors out of Court, a Solicitor should have the general conduct of the business, from and including the convening of the initial meeting of creditors to the completion of the arrangement; the Accountants engaged transacting all the usual accountancy work, such as the investigation of the Debtors' books, the ascertainment of his assets, the preparation of statement of affairs, and reports thereon to be submitted to the Creditors.

Court of Examiners.

A report was submitted from the Court of Examiners upon applications from three Law Clerks for liberty to be bound under Section 16 of the Solicitors (Ireland) Act, 1898. It was resolved that the three applications be refused.

Council Meetings.

MEETINGS of the Council will be held upon the following dates:—

November 3rd and 17th.

December 1st, 8th and 15th.

Committee Meetings.

THE following Committee Meetings were held during October:—

Court of Examiners, 1st and 19th.

Trustee, 12th and 19th:

Bankruptcy, 15th.

Education, 22nd and 27th:

Report, 25th.

Library and Finance, 29th.

Ballot for Election of Council.

THE ballot for the election of the Council will take place in the Secretary's office, between the hours of 11 o'clock a.m. and 1 o'clock p.m. on Monday, the 22nd day of

November, 1909. Ballot papers sent by post should be posted so as to reach the Secretary not later than 1 o'clock p.m. on Monday, the 22nd day of November, 1909.

General Meeting of the Society.

THE Half-yearly General Meeting of the members of the Society will be held in the Hall of the Society, in the Solicitors' Buildings, Four Courts, on Friday, the 26th day of November, 1909, at the hour of 2 o'clock p.m. The Report of the outgoing Council will be submitted for adoption.

New Members.

THE following have joined the Society since July, 1909 :—

- Byrne, William J., Dublin.
- Gallagher, Henry T., Strabane.
- Murphy, H. M. A., Galway.
- O'Sullivan, Florence, Kinsale.
- Persse, John G., Galway.

Results of the Society's Examinations.

AT the Intermediate Examination for Apprentices to Solicitors, held upon the 11th October, the following passed the Examination :—

CLASS I.

1. Samuel H. Watson.
2. John A. McArevey.
3. Augustine S. McBreen.
4. John T. Boumphrey.
5. Cyril Triscott.
6. George Hodnett.

CLASS II.

1. George P. MacLaughlin.
2. Wm. O'K. White.
3. William C. M. Corrigan.
4. William W. M. Knight.

Fifteen candidates attended; ten passed, five were postponed.

Obituary.

MR. ALFRED CARSON COONEY, Solicitor, of Enniskillen, died on the 29th August, 1909, at his residence, Lakeview, Enniskillen.

Mr. Cooney, who served his apprenticeship with Mr. J. W. Dane and Mr. Chas. F. Falls, Enniskillen, was admitted in Trinity Sittings, 1893, and practised in Enniskillen. MR. JAMES HEHIR, Solicitor, of Dublin, died on the 3rd September, 1909, at Dublin.

Mr. Hehir, who served his apprenticeship with Mr. John C. Sullivan, Navan, was admitted in Hilary Sittings, 1898, and practised at 4 Cavendish Row, Dublin, and Navan.

MR. RICHARD K. TAMPLIN, Solicitor, of Sligo, died on the 22nd September, 1909, at Sligo.

Mr. Tamplin, who served his apprenticeship with Mr. Francis Fitzmaurice, Dunmanway, was admitted in Hilary Sittings, 1900, and practised at Ballymote, Co. Sligo.

MR. ROGER GREENE, Solicitor, Dublin, died on the 31st October, 1909, at his residence, Cabra Park, Dublin.

Mr. Greene, who served his apprenticeship with the late Mr. Thos. R. Lynch, of 33 Upper Sackville Street, Dublin, was admitted in Trinity Sittings, 1895, and practised at 11 Wellington Quay, Dublin, in partnership with his son, Mr. Florence A. Greene (who now carries on the business) under the style of Messrs. Roger Greene & Son.

Commissioner to Administer Oaths.

THE Lord Chancellor has appointed the following additional Commissioner to administer oaths :—

Joseph Allen, Solicitor, Lisburn.

New Solicitors.

ADMISSIONS DURING AUGUST, SEPTEMBER, AND OCTOBER, 1909.

| <i>Name.</i> | <i>Served Apprenticeship to</i> |
|---------------------------------|---------------------------------|
| Bradley, William John, | George Allen, Belfast. |
| Hamilton, George Alexander Hume | Joseph Allen, Lisburn. |
| Higgins, Alexander | John George Fottrell, Dublin. |
| Nicholls, George S. | John Gore, Dublin. |

Irish Land Commission.

THE following Sittings of the Court of the Land Commission for hearing Appeals have been provisionally arranged :— Dublin, November 11th.—Leinster (part of).

Cork, November 16th.—Co. Cork (part of).
 Dingle, November 23rd.—Co. Kerry (part of).
 Dublin, November 30th.—Leinster (part of).
 Armagh, December 7th.—Co. Armagh.
 Belfast, December 8th.—Cos. Down and
 Antrim.
 Enniskillen, December 9th.—Co. Fermanagh.

Winter Assizes.

THE Lords Justices have made the following orders with regard to the forthcoming Winter Assizes:—

The Ulster Winter Assizes shall be held in Belfast. The County of Antrim, the County of the City of Belfast, the County of Down, the County of Armagh, the County of Monaghan, the County of Donegal, the County of Londonderry, the County of the City of Londonderry, the County of Fermanagh, the County of Tyrone, and the County of Cavan shall be united together, and form one county under the name of the Ulster Winter Assize County.

The Munster Winter Assizes shall be held in Cork. The County of Waterford, the County of the City of Waterford, the County of Kerry, the County of Cork, the County of the City of Cork, and the County of Tipperary, North Riding and South Riding, shall be united together and form one county under the name of the Munster Winter Assize County.

The Leinster Winter Assizes shall be held at the Commission Court, at Green Street, in the County of the City of Dublin. The County of Dublin, the County of Kilkenny, Queen's County, King's County, the County of Meath, the County of Westmeath, the County of Louth, the County of Longford, the County of Wicklow, the County of Kildare, the County of Wexford, and the County of Carlow shall be united and form one county under the name of the Leinster Winter Assize County.

The Connaught Winter Assizes shall be held in Limerick. The County of Leitrim, the County of Galway, the County of Mayo, the County of Roscommon, the County of Sligo, the County of Clare, the County of Limerick, and the County of the City of Limerick shall be united together and form one county under the name of the Connaught Winter Assize County.

Irish Land Act, 1903.

ESTATE DUTY AND STAMP DUTY.

ON the 8th September in the House of Commons,

MR. P. WHITE, M.P. (North Meath), asked the Chancellor of the Exchequer whether it was intended that tenant purchasers should, under the Finance Bill, be entitled to deduct the capital value of the annuity due to the Land Commission from the market price of the holding subject to that annuity before assessment for death duties?

MR. HOBHOUSE.—The Finance Bill does not affect the existing law under which the capital value of the annuity may be deducted from the price of the holding in cases where the *ad valorem* estate duty is paid.

On the 14th September, in the House of Commons,

MR. BARRIE, M.P. (Londonderry South), asked the Chancellor of the Exchequer whether his attention had been called to the hardship entailed on Irish farmers by the Inland Revenue Department insisting upon payment of stamp duty on the redemption value of the Land Commission mortgage on bought-out land where farms change hands or a death occurs; whether the practice of the Department is to tax as property what is really a debt to the State, and will he have this remedied.

MR. LLOYD-GEORGE.—When a farm changes hands on a sale the redemption value of the annuity forms part of the consideration of the sale, and is properly charged with stamp duty, under Section 57 of the Stamp Act, 1891, a section of general application to mortgages in the United Kingdom, which I do not see my way to modify. As regards farms changing hands on death, I may refer the hon. member to the answer which was given on the 8th inst. to a similar question by the hon. member for North Meath.

Dates of Examinations.

THE following are the dates of the January, 1910, Examinations:—

January 3rd and 4th.—Preliminary (notice to be lodged before December 4th).

January 5th and 6th.—Final (notice to be lodged before December 6th).

Michaelmas Sittings Lectures.

PROFESSOR QUIRKE will deliver lectures to the Senior Class upon the subjects of Real Property, Equity, and Conveyancing on the following dates in Michaelmas Sittings, 1909 :—

October 26th and 29th.

November 2nd, 5th, 9th, 12th, 16th, 19th, 23rd, 26th and 30th.

December 3rd.

Professor Sharpe will deliver lectures to the Junior Class upon Common Law on the following dates in Michaelmas Sittings, 1909 :—

October 25th and 28th.

November 1st, 4th, 8th, 11th, 15th, 18th, 22nd, 25th, 29th.

December 2nd.

The lectures to both classes will be delivered at 4 p.m. in the Lecture Theatre of the Society at the Four Courts.

ALL communications connected with THE GAZETTE (other than advertisements) should be addressed to the Secretary of the Society, Solicitors' Buildings, Four Courts, Dublin.

THE GAZETTE will accept advertisements for sale and purchase of property, loans, securities offered, and money for investments on mortgages, partnerships, clerkships, and generally such advertisements as would be of service to the members of the Society and the Profession. Communications as to advertisements should be addressed to Messrs. Hely's Ltd., 28 Dame Street, Dublin.

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THE INCORPORATED LAW SOCIETY OF IRELAND.

COUNCIL AND OFFICERS FOR YEAR ENDING 26TH NOVEMBER, 1910.

President :

RICHARD A. MACNAMARA.

Vice-Presidents :

WILLIAM V. SEDDALL.

A. LLOYD-BLOOD.

Ordinary Members :

| | | |
|-------------------------|-----------------------|------------------------|
| WILLIAM J. SHANNON. | F. C. EARLE-BLAND. | ARTHUR E. BRADLEY. |
| WILLIAM S. HAYES. | RICHARD A. MACNAMARA. | JOSEPH GALLOWAY. |
| SIR GEORGE ROCHE. | JOHN W. RICHARDS. | THOMAS W. FITZGERALD. |
| SIR AUGUSTINE F. BAKER. | JOHN P. LYNCH. | R. BLAIR WHITE. |
| GEORGE COLLINS. | JAMES A. DENNING. | JOHN G. FOTTRELL. |
| WILLIAM FRY. | GEORGE H. LYSTER. | THOMAS C. FRANKS. |
| STEPHEN J. BROWN. | CHARLES A. STANUELL. | A. LLOYD-BLOOD. |
| CHARLES ST. G. ORPEN. | HENRY J. SYNNOTT. | FREDERICK W. MEREDITH. |
| GERALD BYRNE. | JAMES HENRY. | IGNATIUS J. RICE. |
| RICHARD S. REEVES. | ROBERT G. WARREN. | CHARLES G. GAMBLE. |
| WILLIAM V. SEDDALL. | | |

Provincial Delegates :

Ulster—THOMAS M. GREER.

Leinster—MICHAEL BUGGY.

Munster—HENRY BLACKALL.

Connaught—WILLIAM P. KELLY.

Extra-Ordinary Members :

Northern Law Society.

GEORGE B. WILKINS.
CHARLES W. BLACK.
MARTIN J. BURKE.
JOHN D. COATES.
JAMES W. MCNINCH.

Southern Law Association.

W. GUEST LANE.
ALFRED BLAKE.
FREDERICK HALL.
ARTHUR H. JULIAN.
WALTER THORNHILL.

Treasurers :

THE GOVERNOR AND COMPANY OF THE BANK OF IRELAND.

Secretary :

WILLIAM GEORGE WAKELY.

THE GAZETTE

OF THE

Incorporated Law Society of Ireland.

Vol. III, No. 6.]

December, 1909.

[FOR CIRCULATION
AMONGST MEMBERS.

Half-Yearly General Meeting.

THE Half-yearly Meeting of the members of the Incorporated Law Society of Ireland took place in the Hall of the Society at the Four Courts, on Friday, 26th Nov. The chair was occupied by Mr. William J. Shannon, President of the Society. Amongst those present were:—

C. St. G. Orpen, Vice-President; J. W. Richards, Vice-President; Sir G. Roche, Sir A. F. Baker, Geo. Collins, Wm. Fry, S. J. Brown, Gerald Byrne, W. V. Seddall, R. A. Macnamara, J. A. Denning, G. H. Lyster, C. A. Stanuell, H. J. Synnott, Jas. Henry, R. G. Warren, A. E. Bradley, J. Galloway, T. W. Fitzgerald, R. Blair White, T. C. Franks, A. Lloyd-Blood, F. W. Meredith, C. G. Gamble, P. K. White, P. J. Brady, H. J. M'Cormick, H. D. Draper, G. de R. Engelbach, G. M. Meares, J. O'Sullivan, Florence Greene, E. S. Lowe, W. J. Brett, D. A. Quaid, Patk. Rooney, H. C. Neilson, jun.; W. D. Sainsbury, A. G. Joyce, J. P. Tyndall, M. J. O'Farrell, C. Baker, J. Gleeson, S. Kerr, Wm. Hunter, J. Minton, J. M'Padden, W. J. Grove White, N. L. Moran, F. V. Gordon, E. Condell, E. R. Bate, A. D. Kennedy, R. J. Dodd, jun.; J. Brady, H. R. Maunsell, L. F. Kenny, T. H. R. Craig, W. H. Geoghegan, R. W. MacNeice, S. M. Bell, J. R. Stritch, C. Daly, J. W. Dyas, G. B. Pilkington, G. T. C. Roe, H. Rooke, G. R. Scott, R. T. Holmes, F. S. D. Colquhoun, V. Kilbride, H. J. W. Downey, W. W. Carruthers, Wm. Read, J. Read, R. A. O'Brien, W. G. Bradley, J. P. Collins, M. C. Jameson, R. N. Matheson, W. J. Ryan, J. G. Lidwell, J. M. Judge, P. Seales, G. H.

Parkes, J. R. Cresswell, R. W. Hamilton, A. H. S. Orpen, Wm. Henry, S. B. Edmundson, R. Davoren, C. Corcoran, E. N. Edwards, A. Lane Joynt, A. H. Burne, T. G. Quirke, E. J. French, T. B. Sheridan, F. R. M. Crozier, J. Hawthorne, R. Stephenson, J. Barry Brown, T. F. Figgis, W. I. Good, D. Dunne, R. A. Andrews, J. J. Beatty.

The Secretary (Mr. W. G. Wakely) read the notice convening the meeting, also the minutes of the Half-yearly General Meeting held upon 13th May, which latter were signed by the President.

The President signed the audited accounts of the Society for year ending 30th April, 1909.

The Secretary read the report of the scrutineers of the ballot for election of Council for the year ending the 26th of November, 1910, which stated that the following had been returned unopposed as Provincial Delegates:— Henry Blackall, for Munster; Thomas M. Greer, for Ulster; M. M. Buggy, for Leinster; William P. Kelly, for Connaught; and that the following, having received the number of votes placed after their names, have been elected as the thirty-one ordinary members of the Council:— W. J. Shannon, 244; W. S. Hayes, 239; Sir George Roche, 220; Sir Augustine Baker, 215; Geo. Collins, 212; William Fry, 210; S. J. Brown, 206; C. St. G. Orpen, 203; Gerald Byrne, 200; R. S. Reeves, 190; W. V. Seddall, 189; F. C. E. Bland, 189; R. A. Macnamara, 183; J. W. Richards, 180; J. P. Lynch, 175; J. A. Denning, 173; G. H. Lyster, 170; C. A. Stanuell, 167; H. J. Synnott, 164; James Henry, 153; R. G. Warren, 149; A. E. Bradley, 147; Joseph

Galloway, 147; T. W. FitzGerald, 142; R. B. White, 140; J. G. Fottrell, 137; T. C. Franks, 135; A. Lloyd-Blood, 135; F. W. Meredith, 132; I. J. Rice, 126; C. Gamble, 125. And the following to form a supplemental list to fill vacancies:—A. V. Montgomery, 110; R. A. Walker, 99, E. R. Bate, 98.

Upon the motion of Mr. C. St. G. Orpen, seconded by Sir George Roche, it was resolved that the May, 1910, Half-yearly General Meeting of the Society be held on Friday, 13th day of May.

THE PRESIDENT, in moving the adoption of the Annual Report of the Council, said:—Now, Gentlemen, I beg to move the adoption of the Annual Report. I assume that the report, which has been printed and circulated, has been read by you all, and, therefore, I will not trouble you and occupy your time by dealing with the very many matters that are set out and referred to in that report. But there are one or two matters upon which I should like to say a few words: And the first I would like to speak about—although it is not the first in the report—is the Finance Bill (hear, hear). As you are aware this Finance Bill contains very many clauses, and by the provisions of this Bill taxes are increased and fresh taxes are imposed. I do not think it would be fair or reasonable to take up your time by discussing these taxes—these increases and fresh taxes—which are clearly set out in the Bill, and which anyone can understand by reference to the Bill, and to the Bill alone.

But besides these taxes and increases there are other provisions in the Bill which, if passed into law, would alter the incidence of taxation and would cause extra taxation on our country; and these provisions it would be impossible for anyone to understand merely by referring to the Finance Bill as introduced. It would be necessary in some cases, in order to understand these provisions, to have technical knowledge of the subject, and in all instances to refer to the former Finance Acts and other Acts. Take, for example, the Death Duties. These duties are increased, and the scale of increase is clearly set out in the Bill and the schedule thereto. But there is another provision in the Bill which alters the incidence of taxation, and which you, gentlemen, members of my profession, will

at once see the importance of if you have not already considered it. Under this provision the existing basis of valuation of all tenant right holdings, of all agricultural holdings in this country will be altered. As the Bill was introduced there was no exception to this rule, and in order to make the meaning clear I will ask you to bear with me for a moment while I state what, of course, is known to you all, what that present basis is.

You know that when anyone dies possessed of a holding, that when preparing the schedule of assets, that holding is taken, as valued on the basis of the Poor Law Valuation. If that Poor Law Valuation is less than the rent and the other outgoings, or does not exceed them, no duty is paid. Now, that is the present law, and although the Crown tried, I think, to get out of that after the passing of the Act of 1894, you will remember that our Irish Courts held in the case of the *Attorney-General v. Robinson* that that was the correct way to value these holdings. But a provision is inserted in this Bill which alters that basis completely, and substitutes therefor the market value of all these holdings. Now, speaking again to members of my profession with a knowledge of the practice, you know at once when you have fixed the market value the difficulties which your clients—the next-of-kin and those interested in the assets—will have to meet. They will have to get a valuation and try to show what is the market value. But, passing that—leaving aside these difficulties, you then find that all these holdings in respect of which no duty has heretofore been paid—all these would, as the Bill was originally introduced, become liable to pay on the market value, and that would mean an enormous increase in the amount of Ireland's annual contribution each year. This matter came before the Council, and they thought, and I think rightly thought, that this provision so inserted was not clearly understood, or that the effect of it was not clearly understood; and, consequently, in July last they passed a resolution which, amongst other matters, dealt with that very point which I am now directing your attention to; and this resolution containing an explanation with regard to that provision was forwarded to every member representing Ireland in the British Parliament, as well as, of course, the

Chancellor of the Exchequer. On the 1st of October the Chancellor of the Exchequer brought up an amendment to that provision. The amendments that he then brought up are now embodied in Clause 61 of the Bill. Under this amendment the old basis of valuation is to remain unaltered in all yearly tenancies, but the tenant purchasers get no relief from the change, save in cases where the gross assets do not exceed £500. Of course it is clear that this amendment was to a great extent a relief from that provision, but it has not gone far enough, for the effect of the Bill as it now stands with that amendment would be that all tenant purchasers whose gross assets, including their holdings after deducting the amount due to the Land Commission in respect of the annuity, exceeded £500, will not get any relief under that amendment in Clause 61, and they will be obliged to pay not only the increased Death Duties set out in the Schedule to the Bill, but those increased duties on the holdings which, before such provision became law, would not have been liable to contribute anything in the way of duty, or if anything, something very small. That is one matter I would like to call attention to, because, as I say, it was a provision which no ordinary person reading the Bill could understand (hear, hear), and that provision the Council, as I said, call special attention to in their resolution of the 28th July, and subsequent to the circulation of that resolution the amendment was made (applause).

There is another matter which I would like to refer to in this Bill. It may never pass. It does not really require a prophet to state that it will probably be rejected on the present occasion; but what has once been brought before the House of Commons and passed may come before it again, and I think the members of our profession ought to direct special public attention, so far as we can, to those provisions which, as I have already stated, are not clear to any ordinary person who may refer to the Bill. The other point referred to is the question of the re-valuation of all the land in Ireland and, of course, in the United Kingdom. While that valuation is going on sales must to a great extent be tied up; and this affects each member of our profession, because if you are acting for a

purchaser, as I understand it, you will be unable to complete that purchase until the increment duty is cleared—that is, was paid if it is payable, or if it was agricultural land and held as such, to be exempted, you would have to get a certificate to that effect. But you could not get that until the land is valued by the Government Department, and you know how many years it will take to get all the land valued in Ireland. But, apart from the delay and the loss of carrying through such transactions, you find all land in Ireland is to be valued, including agricultural land. We have been told that agricultural land will be free from increment duty, but this is not clear at all from the Bill—it does not say so. What it says is that if it can be shown that agricultural land is of no greater value, no higher value than its value for agricultural purposes, in that case only it is exempt. But the onus of showing it comes within that exemption will rest upon the owner, and if agricultural land is being used, say, for a stud farm, then it becomes liable to increment duty, and no abatement on that duty will be made in respect of the portion of the value which represents the agricultural interests in that holding—it will be liable as if it had no agricultural value, for the entire duty. Of course, also, if it is near a town, or, I fancy, for any reason that an increased price was given for agricultural land, I think that increment duty would be payable in respect of it. And we were also told that the Government will pay the expense of making this valuation; but I think you have heard of the British Treasury, and I think you know something of it, and can you conceive that the British Treasury would go to the expense of making that valuation without getting any revenue in return? I cannot. Besides this increment duty which would be charged upon what we always popularly knew as agricultural land, when this valuation is completed, and the site value and the total valuation of the land ascertained under the provisions of this or any similar Bill all Imperial taxes will be levied in respect of that land on that valuation. Income tax in the future will be levied on that valuation, and not on the old Poor Law Valuation. You know that at present the Commissioners of Valuation has no power to alter the valuation on land, but

here under the provisions of the Bill it is proposed to value the entire land—every holding—and if that is done and that valuation comes out, as it must, over Griffith's Valuation and over the Poor Law Valuation, in future you will find that this country will have to pay income tax on the basis of that valuation. I do not like to occupy your time too long in discussing the provisions of this Bill, but I mention these two instances for the purpose of illustrating what I referred to at the opening of my statement, that the Bill contains a number of provisions which require a trained mind to understand (hear, hear), and if, as I say, we have a chance of getting the public to understand these provisions we will be doing our duty, I think, to our country (hear, hear).

There is one other matter referred to in the Report that I would like to call your attention to—it is the reference contained in page 8 to the Labourers (Ireland) Act, 1906. Under the provisions of the Labourers Acts the Local Government Board prepared a draft Order, which they subsequently issued on the 2nd July, 1909.

When that draft Order was prepared the Local Government Board communicated with me, as President of the Incorporated Law Society, and after consulting the Council I had an opportunity of meeting the Vice-President of the Local Government Board and the other members on several occasions, and I must say that the Vice-President went to much trouble and took a great deal of pains to understand the many objections which I had to put forward on behalf of the profession to what was contained in the draft Order. Before I refer to the schedule of fees which appears in that Order, I would like to mention that the draft contained clauses and provisions which were, I think, most objectionable from the professional point of view. For example, there was a provision in it that a Rural District Council could pay the Solicitor a fee to the amount mentioned in the Order for attending inquiries, or such lesser sum as should be agreed upon. Well, the insertion of these words made it probable that Rural District Councils might induce a Solicitor to tender for their work, and it is right to state that when I drew the attention of the Vice-President to these words and explained the nature of our objection, and

pointed out to him that of course the Local Government Board, under the provisions of these Labourers Acts, were bound to protect Solicitors as well as Rural District Councils, he agreed to the omission of these words and similar words—that is, words which would have the same effect in different parts of the Order. For that, gentlemen, I am obliged to the Vice-President and the other members of the Board (hear, hear).

But then we came to the schedule of fees, and with regard to that Schedule there was, of course, great difficulty. There is no doubt that when the Labourers Acts passed, the Legislature thought that the costs and charges of carrying out that Order—of carrying out the provisions of the Act—would be reduced, and no doubt it was with that object that they directed the scale of fees should be prepared by the Local Government Board. But the Legislature could have reduced the amount of work (hear, hear) necessary in proving titles and in making titles to each of these plots. They did not do that, save in the case where the purchase money is under £60. In those cases an attempt was made in the Act to reduce the work, but in other cases the work remains—each Solicitor must carry out just the same work, although the compensation was small, as if he was carrying through a sale for a very large amount. However, knowing the members of my profession, I believed I was justified in agreeing to take a reduced scale of fees, because I know the profession would wish to encourage the carrying out of this Act which is of such advantage in the rural districts throughout Ireland. As you will see in the schedule of fees contained in the new Order, you will have owner's and lessee's costs, and though the scale is not according to the fair scale which has been fixed in other similar matters, and does not give the Solicitors their full remuneration, I believe I was justified in accepting on behalf of the profession those charges as they are set out in the Order, and in this the members of the Council agreed with me (hear, hear).

There was one matter besides owner's and lessee's costs in which further difficulty arose. It is with regard to the costs of the occupiers. This is not yet in a satisfactory way. There is only a small fee allowed—a small fixed

fee allowed in respect of costs of each occupier, and these would not, of course, remunerate or repay the occupier for the expense which he would be put to if he had to make title; but I thought, rightly or wrongly, that all occupiers, all tenants were becoming, fast becoming, purchasers of their holdings, and that the scale for owners and lessees would apply—as admittedly it does to all holdings which have been purchased under the provisions of the Land Purchase Acts; and I thought also it would apply, and I believe it should and must apply, to all occupiers in respect of whose holdings agreements have actually been lodged, whether the sales have been carried through or not, but whose agreements have been actually lodged in the Land Commission. That matter has apparently not yet been quite settled, as the Taxing Officer appointed by the Local Government Board raised an objection to taxing the costs in respect of a plot taken from an occupier who had signed an agreement under the scale applicable to owners and lessees. That is a matter on which I have made representations to the Local Government Board, and as they are still considering the matter, and have been sent the advice of Counsel, which was obtained by this Council, I think I had better pass from it. But the Order as issued in July, 1909, I approved of, after considering all matters that might be said for and against it, hoping that by concessions by the members of our profession we might help on this Labourers Act, and that, on the other hand, it would prevent friction in the future such as there has been in the past (hear, hear). Of course I know that there will be some cases of hardship, especially with regard to the occupiers, but I thought that those would be few and would rapidly diminish as existing tenancies and the occupiers became purchasers, or entered into purchase agreements.

The report contains other matters, such as the Irish Land Bill. With regard to these I do not propose now to occupy your time. The Irish Land Bill will pass, but in what form I certainly don't know, there have been so many amendments inserted.

With these remarks, I beg to move the adoption of the report (applause).

MR. C. Sr. G. ORPEN (Vice-President) seconded the motion, and said the only

point he wished to touch on was as to the number of members. The number was put down as 756, which was not quite one-half of all the Solicitors in Ireland. Everyone realised the fact that the efforts of the Society were in the interest of the profession as a whole, and it was, therefore, regrettable that more members did not come in.

MR. PATRICK J. BRADY said he was glad the Vice-President had called attention to this matter. He (Mr. Brady) learned from their Secretary that there were 1,570 practising Solicitors in Ireland, and he thought it was very much to be regretted indeed that so many of them had not joined the Society. There was a motion of his (Mr. Brady's) in reference to that matter later on in the Agenda, and he did not know whether it would be necessary to move it, because he was not asking in that to make membership compulsory, but he was simply asking the Council—

THE PRESIDENT: Of course you are referring to the notice under your name, and I have to state that unless some gentleman here raises any objection to it, the Council see none, and are prepared to consider the matter, and think that this resolution might be adopted. The resolution is:—"That the Council of the Incorporated Law Society consider the question of compulsory membership of the Society in the case of practising Solicitors, and report thereon to the meeting of the Society to be held in May next."

MR. PATRICK J. BRADY, proceeding, said it was very much to be regretted that the expression of regret in the report was a hardy annual, and it was to be deplored that it should be necessary to introduce it at every Annual Meeting as regarded the lack of membership. The work of the Society was of enormous importance, and there should be co-operation in their movements and efforts. They were, to a certain extent, a little commonwealth, and much depended on the united action of individual members (hear, hear). The President had pointed out in a very forcible manner the advantage to be derived from membership of the Incorporated Law Society. He had referred to the Labourers Acts' fees. Only a little while ago a professional storm

was very properly raised over the costs in Labourers' cottage cases.

The County Courts' Bill of a few years ago, but for the efforts of some gentlemen whom they happily had with them there to-day, would have very largely extended the right of audience in these Courts to the exclusion of Solicitors. Countless other reasons might be given to urge them as a body to take counsel forthwith with a view to preserving their rapidly-disappearing rights, but he (Mr. Brady) hoped that there was no necessity to further labour the argument with his hearers who, by the very fact of their being members of the Society, had given proof of their desire to help in the promotion of the profession's welfare. Such a state of things as he had outlined existed. There only remained for them to consider the remedy, and he (Mr. Brady) said, without fear of contradiction, that until some means was devised whereby every Solicitor was obliged to be a member of that Society, it was difficult to preserve their rights. That was not the place and it would be premature to discuss the question of compulsory membership. The Council had promised to consider the matter and report to them, and no doubt they would go into it very carefully. Might he (Mr. Brady) point out for a moment how unfairly Solicitors were acting who refused to become members of that Society. They were reaping all the advantages of the Society without contributing to its resources. He was well aware that from time to time suggestions were made that the Law Society did very little for the profession. He held no Brief for the Council. It might be that they could do no more, but he thought that they did a great deal was amply evidenced by the report in their hands, and, at any rate, even if the contention was true that they did very little, they could do very much more if every Solicitor in Ireland was a member of the Society (hear, hear).

As regarded the expense of membership, that could hardly be an insuperable difficulty: £1 and 10s., respectively, were not prohibitive amounts for any practitioner however junior; but it seemed to him that if any effort was seriously made towards compulsion, that the financial aspect of the thing could be very much smoothed in a very simple manner. Compulsion, of course, would require an Act of

Parliament, and he (Mr. Brady) saw no reason why, if a Bill for the purpose were promoted, that a clause could not be inserted whereby the annual licence duty of Dublin and Country Solicitors would be reduced by £1 and 10s., respectively, and that the £1 and 10s., respectively, be allocated to the payment of the membership fee to the Society. In that way all Solicitors would have all the benefits of membership without having to pay anything more than he at present paid, and in the case of Solicitors who were already members of the Society they would pay £1 and 10s. less. He thought that even His Majesty's Treasury, in the case of Ireland at any rate, could hardly object to that scheme.

MR. QU Aid said that of the 756 members of the Society 432 were Dublin members and 324 country members. It worked out in this way, that 1,600 members of the profession were practically governed by 432 Solicitors in Dublin. Now that was not right, and in order to inspire confidence it was necessary there should be some drastic change. The reason encroachments were made on their rights by the Local Government Board was because they did not see a highly-organised professional class, not an active, vigorous remonstrance backed up by 1,600 Solicitors, but a pacific pronouncement of a Council that really represented 400. He would ask the Council to take serious notice of the system of tendering that was going on generally throughout the country. But what were they able to do when breaches of the rules came before them when they had 700 members of the profession outside the Society? There was not the slightest use in passing resolutions unless they could follow them up as the British Medical Association did, who dealt with offences apparently the most trivial in a very drastic way. The Incorporated Law Society could revoke their first and second Charters, and could obtain another by applying to the Lord Lieutenant, and then the Council would have absolute power to bring in all members of the profession, which would be no loss to the Society.

MR. FRY said he would not follow the other speakers in discussing matters that would be brought before the Council in due course, and would be considered by them and reported on in May next. But he wished to

remind them that they had got a power now with the authorities which they had not twenty years ago. Their wishes and their words were listened to more respectfully to-day than they were twenty years ago, and they had more influence with the authorities and the judges now than then. That result was at any rate worth working for (hear, hear). It should also be remembered that the work that had been achieved was in the interest of the profession generally (hear, hear). The profession each year was beginning to realise more and more that the Council was a living active body, with no interest to serve save that of the profession as a whole. They had an illustration of what had been accomplished by the Council in what had been done in connection with the Labourers Acts. That had shown the great importance of having the President for the time being associated with the rule-making authorities when questions affecting their great profession came to be considered. Reference was made to the Civil Bill Courts Bill which was before Parliament, and the Council of the Society had taken up a stand in that matter that would prove to members of the profession that the Council would not be a party to any Bill unless they were associated with the rule-making authority. They had been recognised in connection with a great number of Acts, and he trusted they would never put their hand to any Act unless their President was to be associated with the rule-making authority (hear, hear).

There were one or two other matters he would like to allude to. He was glad to think that the Land Bill had a chance of becoming law. They could feel the pulse of the country, and although the Bill might still be in the melting pot, they thought it would promote sales and would be for the advantage of the country. They were now delayed as regarded their own remuneration, but it was much more regrettable that Ireland was being kept in a whirlwind of discontent while sales were protracted. Therefore, they were glad to think the pending Land Bill had a chance of becoming law (hear, hear).

The report referred to the Solicitors Apprentices' Debating Society. He thought it was in the year 1869 he (Mr. Fry) first became connected with that Society, and he had taken an interest in it ever

since. Now it was sad to think that for the first time, at least in his recollection, they had a paragraph in the report stating that, because of some unfortunate troubles amongst the young gentlemen themselves, the Society had ceased to exist. He thought it should go out from that meeting that they should use their influence to get them to see that there must be give and take, and, therefore, it would be well to bring them together again and get them to form a new Society. They had the pledge of the Council that if they did that they would be supported in every possible way. He thought they should do all they could, as individual masters of the apprentices, to bring about an amicable arrangement of the difficulties (hear, hear).

MR. W. H. GEOGHEGAN said he was glad to see that a concession had been obtained with regard to the Finance Bill that would be greatly appreciated throughout the country. It seemed to him that the Estate Duty applied to tenant farmers in Ireland was exceedingly unjust. In England the tenant had no taxable interest in his holding. When the landlord died the capital value of the land was assessed for Estate Duty, and when the tenant died there was no capital value of interest so far as he was concerned to assess for Estate Duty. Therefore, there was only one Estate Duty payable out of the capital value of the English holding. In Ireland the State had created a tenant's interest as well as a landlord's interest. On the security of the tenant's interest they had advanced money to enable him to purchase his holding. When that money passed to the landlord it became invested in funds. That purchase money was assessable for all time for Estate Duty on the death of the owner, but the tenant became assessable for the amount that he had repaid to the Land Commission, or the advance he had got to purchase his holding. Ultimately the entire of that advance would be repaid, and ultimately the entire amount advanced would be assessable for Estate Duty. Therefore, there would, he took it, be two Estate Duties assessable—the capital of the landlord and the capital value of the land which the tenant had purchased. It consequently appeared that if the whole of Ireland was ultimately sold, it would be charged on a double basis

as compared with land in England. There might be some explanation for that, but at first sight it was placing Ireland in an unfair position as regarded England.

He shared in the regret that had been expressed by Mr. Fry as regarded the Solicitors Apprentices' Debating Society. From personal practical experience he could speak of the high educational value of that Society, and he was glad to see the Council were taking this matter into consideration. He had always found the relations existing between the Council and the Debating Society were those of an exceedingly indulgent father to a child, and he was sorry to see that anything had happened to break these relations. He hoped every effort would be made to repair the existing state of things and to re-establish the Society in the vigorous, healthy condition it was always in before (hear, hear).

THE PRESIDENT then put the resolution, which was passed.

Notices of Motion.

IRISH AS AN EXAMINATION SUBJECT.

MR. QUAID, who had given notice of the following motion:—"That as from the commencement of the year 1911, Irish be an essential subject in the curriculum for the Solicitors Apprentices' Examination instead of being an optional subject as at present, and that the standard of proficiency in essential Irish be fixed by the Council when prescribing the curriculum for 1911," informed the President that it was not his intention to move it, but with the permission of the meeting he would suggest to the Council that the existing optional course in Irish for the Preliminary Examination should be reconsidered.

Bye-Laws.

MR. ROONEY moved that the Bye-laws should be amended so as to provide that for the first three years after admission Dublin members should only pay a subscription of 10s. per annum to the Society. He urged that it would be an advantage to the members themselves and an advantage to the Society to have younger members in the Society. The young Solicitor would then have for his use a Library which he could not possibly set up for himself, and he would have the further

advantage of being able to take part in the discussions which the general meetings provided; while he would not only become acquainted with the members of his profession, but they would have an opportunity of becoming acquainted with him. He was glad to say that there were two precedents for the proposal he brought forward—first, the country Solicitors and the town Solicitors, and, second, the Stamp Duty. And then they made special distinction between Solicitors under three years' standing and over three years' standing. There must have been some reason why the Judicature did so, and he did not see why it should not be good enough for the Society to do so. The English Society had made this provision.

THE PRESIDENT: The members of the Council, I think, would be quite prepared—if that would meet with your idea—to consider this matter at the same time as Mr. Patrick Brady's resolution, and report to the meeting next May. You see, Mr. Brady suggests that all Solicitors should be practically members, and that, of course, would dispose of your resolution; but I do not see any reason why we should not also take into consideration the resolution which you put forward.

MR. ROONEY: I would like to differentiate between them.

THE PRESIDENT: The whole matter must be considered by the Council.

MR. ROONEY: I will be very happy to leave it in the same position as Mr. Brady's resolution.

MR. J. BARRY BROWN having seconded the resolution proposed by Mr. Rooney, it was resolved that the subject be referred to the Council to be reported upon to the May General Meeting.

Membership.

MR. PATRICK J. BRADY then formally moved his motion, which is given above.

MR. W. GEOGHEGAN seconded the motion, which was passed.

MR. C. ST. G. ÖRPEN (Vice-President) having been moved to the second chair,

SIR GEORGE ROCHE proposed a vote of thanks to Mr. Shannon, their worthy President, for presiding over them not only that day, but also during his year of office

which was coming to an end. He congratulated him upon his very successful year of office, and also upon heading the list of the Council for the coming year. No one deserved that position better than Mr. Shannon, for during the past year Mr. Shannon had a very troublesome and arduous term of office, and he had neither spared himself nor, he might say, his pocket. He had a vast amount of work with the Local Government Board, and he thought he had carried it through with the greatest possible success. Although they had not got as much as they wished, they got more than was originally intended (applause).

MR. FRANKS said he had great pleasure in seconding the resolution, and he joined, as he was sure they all did, in the appreciation of Mr. Shannon's services. He did not think anyone could have done better than he had done during his year of office.

The vote of thanks was carried by acclamation.

THE PRESIDENT said he was very much obliged to them for the vote of thanks. The Council did him the honour, nearly twelve months ago, of selecting him as their President, and he thanked them then as he did now for the great honour they did him in making that selection. He had also to thank the members of the Society who had by their votes put him at the top of the elected members of the Council on the present occasion. There were some matters of difficulty, but in dealing with them he had had the loyal support of each member of the Council (hear, hear). He had felt nervous as to whether he had done really as well as he ought to have done on behalf of the profession, and, therefore, he esteemed greatly the honour which they did him by electing him to the position on the Council, because he regarded it as a vote of confidence (applause).

The proceedings then terminated.

Meetings of the Council.

November 3rd.

The Late Lord Justice FitzGibbon.

A LETTER was read from Mr. FitzGibbon, K.C., on behalf of the family of the late Lord Justice FitzGibbon, thanking the Council for

their resolution of sympathy, and expressing the family's appreciation of the terms of the resolution.

The Late Sir Frederick Falkiner.

A letter was read from Mr. R. B. Falkiner, asking the Council to accept on behalf of the Society an engraving of the late Sir Frederick Falkiner, Recorder of Dublin. A letter in reply was directed to be written to Mr. Falkiner, expressing the cordial thanks of the Council for the presentation.

Court of Examiners.

The Report of the Court of Examiners, giving the result of the October Preliminary and Final Examinations, and as to the award of the Findlater Scholarship, was submitted and adopted.

Apprentices' Debating Society.

Resolutions passed at a General Meeting of Solicitors' Apprentices, held upon 27th October, asking the Council to sanction the formation of a new Debating Society, and to prepare bye-laws for such a Society, were received, and were referred to the Court of Examiners for consideration.

Telephones.

A report from the House Committee upon the working of the Society's telephones was read, and it was resolved not to make any change in the existing arrangements.

Annual Report.

The draft annual report of the Council was considered, and amended, and as amended was adopted.

November 17th.

Labourers (Ireland) Act

Letters were read from members upon the subject of taxation of costs under the Labourers (Ireland) Order, 1909, and were referred to the Costs' Committee.

Assurance Companies Bill.

This Bill, which was introduced in the House of Lords, was considered, and amendments were approved of for the purpose of securing that in the case of a company registered in, or having its head office in, Ireland, the £20,000 deposit should be made with the Accountant-General of the Supreme

Court in Ireland, and be subject to the orders of the Supreme Court in Ireland, and not, as provided in the Bill, to be made with the Paymaster-General in England and be subject to orders of the Supreme Court in England. It was resolved to take immediate action with a view to having these amendments inserted in the Bill, in Committee, in the House of Commons.

Preliminary Examination.

A memorial from a Law Clerk, about to be bound under Section 16, seeking a modified preliminary examination under Section 18, was considered, and it was resolved that same be not opposed.

Education of Apprentices.

A report from the Special Educational Committee relative to the curriculum for the Intermediate and Final Examinations was discussed, and was referred back to the Committee for further consideration.

Council Meetings.

MEETINGS of the Council will be held upon the following dates :—

December 1st, 8th and 15th.
January 12th and 26th.

Committee Meetings.

THE following Committee Meetings were held during November :—

Court of Examiners, 1st, 15th, 29th.
Gazette; 4th.
Educational, 5th, 24th, 30th.
Costs, 25th.

Result of the Society's Examinations.

At the Preliminary Examination, held upon the 7th and 8th days of October, the following passed the examination, and their names are arranged in order of merit :—

1. John B. J. Dunne.
2. Daniel P. King.
3. Francis E. Fetherstonhaugh.
4. John D. O'Connell.
5. Thomas D. Cotton.

† Louis O. Owens passed the modified preliminary examination for which he had liberty to present himself.

Eight candidates attended the examination. Six passed. Two were postponed.

At the Final Examination, held upon the 12th and 13th days of October, the following passed the examination, and their names are arranged in order of merit :—

1. William Shaw.
2. Henry T. B. Robinson.
3. David L. Clarke, B.A., R.U.I.
4. Andrew Campbell.
5. Henry E. Thompson.
6. Michael J. O'Dempsey, B.A., R.U.I.
7. John D. Hazelton, B.A., R.U.I.
8. Francis E. Stephens, B.A., T.C.D.
9. Richard B. McKeown.
10. Philip S. McDonnell.
11. Thomas Shillington.
12. James B. Butler.
13. John Quin.
14. John J. Barry.
15. John O'Kane.
16. Michael Lavery.
17. Augustin J. C. Crean.
18. Edward W. Bailey.
19. Philip S. Bell.
20. William H. Sutton.

The Court of Examiners awarded a Gold Medal to William Shaw, a Silver Medal to Henry T. B. Robinson, and Special Certificates to David L. Clarke and Andrew Campbell.

Thirty-three candidates attended the examination. Twenty passed. Thirteen were postponed.

Findlater Scholarship.

THE Findlater Scholarship for 1909 has been awarded to Mr. John Barklie, of Lisburn, who served his apprenticeship to Mr. Ernest T. S. Wilson, of Lisburn, and obtained first place and a gold medal at the Final Examination, held in May, 1909.

Obituary.

MR. Robert Courtenay Vance, Solicitor, Dublin, died on the 2nd November, 1909, at 15 Brookfield Terrace, Donnybrook, Co. Dublin.

Mr. Vance, who served his apprenticeship with the late Mr. Joshua Brereton, Harcourt

Street, Dublin, was admitted in the Michaelmas Term, 1872, and practised formerly at 34 Kildare Street, and latterly at 2 Hume Street, Dublin.

Mr. William J. Ryan, Solicitor, Dublin, died on the 9th November, 1909, at Lower Leeson Street, Dublin.

Mr. Ryan, who served his apprenticeship with the late Mr. Patrick J. Murphy, of 9 Upper Ormond Quay, Dublin, and with the late Mr. Wm. Roche, of 72 Harcourt Street, Dublin, was admitted in Trinity Term, 1872, and practised formerly at 24 St. Andrew Street, and latterly at 18 Nassau Street, Dublin, in partnership with his brother, Mr. A. L. Ryan (who carries on the business), under the style of Messrs. W. J. & A. L. Ryan.

Mr. John Wight Seymour, Solicitor, Dublin, died on the 16th November, 1909, at his residence 7 Winton Road, Leeson Park, Dublin.

Mr. Seymour, who served his apprenticeship with his father, the late Mr. Edward W. Seymour, 4 Kildare Street, Dublin, was admitted in the Court of Exchequer in Michaelmas Term, 1849, and practised at 4 Kildare Street, subsequently at 7 Dawson Street, and latterly in partnership with Mr. Bindon Scott and W. Bindon Scott (who carry on the business), at 55 Dawson Street, Dublin, under the style of Messrs. Webb, Scott & Seymour.

Mr. Thomas F. Bergin, Solicitor, Dublin, died on the 27th November, 1909, at his residence, 13 Sandycove Avenue, East, County Dublin.

Mr. Bergin, who served his apprenticeship with his father, the late Mr. David C. Bergin, of Mary Street, Dublin, was admitted in Hilary Term, 1865, and practised at 10 Henry Street, and subsequently at 67 South William Street, Dublin, up to 1877, when he retired from practice.

Mr. Michael Kavanagh, Solicitor, Dublin, died on the 30th November, 1909, at Dublin.

Mr. Kavanagh, who served his apprenticeship with the late Mr. Henry G. Kelly, 39 Lower Ormond Quay, Dublin, was admitted in Trinity Term, 1865, and practised at 40 St. Stephen's Green, Dublin.

Notaries Public.

THE Lord Chancellor has appointed the following to be Notaries Public :—

Patrick J. Meehan, Solicitor, Maryborough.

William X. White, Solicitor, Maryborough.

William Boyd, Clerk of Petty Sessions, Longford.

Commissioners to Administer Oaths.

THE Lord Chancellor has appointed the following to be Commissioners to administer Oaths :—

John N. Scallan, Solicitor, Enniscorthy.

Patrick Duffy, Clerk of Petty Sessions, Navan.

New Solicitors.

ADMISSION DURING NOVEMBER, 1909.

| <i>Name</i> | <i>Served Apprenticeship to</i> |
|-------------------------------------|---|
| Hynes, James .. | Edward D. MacLaughlin and Basil Thompsou, Dublin. |
| Christopher MacKeown, Richard Bryan | Wilson MacKeown, Ballymena. |
| Quin, John .. | Thomas M. Gerrard, Dublin. |
| Robinson, Henry | Edward White, Dublin. |
| Thomas Browning | |
| Shillington, Thomas | Richard Simmons, Dublin. |
| Sutton, William H. | William J. Ellis, Dublin. |

New Members.

THE following have joined the Society during November, 1909 :—

Baker, Conyers, Dublin.

Bristow, John, Belfast.

Russell, Charles W., Dublin.

Watson, Arthur B., Dublin.

Recent Decisions affecting Solicitors.

(Notes of decisions, whether in reported or unreported cases, of interest, to Solicitors, are invited from Members.)

KING'S BENCH DIVISION (ENGLAND).

(Before Darling and Bucknill, JJ.)

Gundry v. Sainsbury.

October 28, 1909.—*Solicitor—Costs—Oral Agreement by Client with Solicitor to pay no Costs of Action—Right of Client to recover Costs from other party—Solicitors Act, 1870 (33 & 34 Vic., c. 28), s.s. 4 and 5.*

APPEAL by plaintiff from decision of Judge of Wandsworth County Court. The plaintiff

sued defendant to recover damages in consequence of being bitten by the defendant's dogs. The case was tried by a jury. During his cross-examination the plaintiff stated that he could not afford to pay the costs of the action, and that he had verbally arranged with his Solicitor not to pay any costs. The jury found a verdict for £15 in favour of plaintiff. Counsel for the defendant contended that by reasons of the provisions of Sections 4 and 5 of the Solicitors Act, 1870, the plaintiff was not entitled to any costs of the action.

Section 4 of the Solicitors Act, 1870, is as follows:—"An attorney or solicitor may make an agreement in writing with his client respecting the amount and manner of payment for the whole or any part of any past or future services, fees, charges, or disbursements in respect of business done or to be done by such attorney or solicitor . . . either by a gross sum, or by commission, or percentage, or by salary or otherwise, and either at the same or at a greater or at a less rate as or than the rate at which he would otherwise be entitled to be remunerated . . ."

Section 5:—"Such an agreement shall not affect the amount of, or any rights or remedies for the recovery of, any costs recoverable from the client by any other person, or payable to the client by any other person, and any such other person may require any costs payable or recoverable by him to or from the client to be taxed according to the rules for the time being in force for the taxation of such costs, unless such person has otherwise agreed: Provided always that the client who has entered into such agreement shall not be entitled to recover from any other person under any order for the payment of any costs which are the subject of such agreement more than the amount payable by the client to his own attorney or solicitor under the same."

The County Court Judge was of opinion that the agreement between the Solicitor and the plaintiff did not require to be in writing for the proviso to Section 5 to apply, and he held therefore that the plaintiff was not entitled to recover any costs from the defendant.

The plaintiff appealed.

The Court dismissed the appeal, holding that as under the agreement the plaintiff

was not liable to pay any costs to his Solicitor, he was not entitled to recover any from the defendant.

Leave to appeal was given, upon the sum of £25 being brought into Court within ten days.

Reported *The Law Journal*, vol. xlv, 665; *Times Law Reports*, vol. xxvi., p. 43.

CHANCERY DIVISION (ENGLAND).

(Before Joyce, J.)

In re Massey and others, Solicitors.

Nov. 2, 1909.—*Solicitor—Bill of Costs—Taxation within twelve months after payment—Special circumstances—Solicitors (England) Act, 1843 (6 and 7 Vic., c. 73), s. 41—Attornies and Solicitors (Ireland) Act, 1849 (12 and 13 Vic., c. 53), s. 6.*

ON October 12, 1907, bills of costs were delivered by Solicitors to their clients. The bills contained certain items of disbursements which had not in fact been paid at that time, but which were paid on October 28, 1907, and June 1, 1908, respectively. The bills were paid by the clients on May 21 and June 23, 1908. On December 16, 1908, after the decision in *Sadd v. Griffin* (24 *The Times*, L.R., 715; [1908] 2 K.B., 510), an application was made by the clients for the taxation of those bills of costs.

Held, that no "special circumstances" had been shown for referring the bills of costs for taxation, and that the application must, therefore, be dismissed.

The application was for the taxation of certain bills of costs which had been delivered by the Solicitors to their clients, the Sirdar Rubber Company, Limited, and paid by the Company. The business in respect of which the costs were incurred consisted mainly of litigation relating to certain patents, which went through all the Courts up to the House of Lords. The costs were heavy, the total amount of the bills being £2,743 9s. There were 13 bills in all. Six of them had been paid more than twelve months before this application, one had not yet been paid, the remaining 6 had been paid within twelve months; and it was as to these that the question of the right to taxation arose. Section 41 of the Solicitors (England) Act,

1843, and Section 6 of the Attornies and Solicitors (Ireland) Act, 1849, provide, that payment shall not preclude a Court or Judge from referring a bill to taxation, if, in the opinion of the Court or Judge, the special circumstances of the case appear to require same, provided the application for such reference be made within twelve calendar months after payment. The Company alleged various grounds which, in their view, constituted "special circumstances." The chief of these was that in the bills as delivered large sums were included as disbursements. For instance, one bill as delivered amounted to £631 3s., of which £469 consisted of disbursements—*e.g.*, Counsel's fees and printers' bill. It was admitted that a larger part of these disbursements had not in fact, been paid before delivery of the bill, though they were paid long before the application for taxation. The applicants relied upon the case of *Sadd v. Griffin* (24 *The Times*, L. R., 715; [1908] 2 K.B., 510), in which it was held by the Court of Appeal (England) that "disbursements" meant actual payments before delivery of the bill, and that any sum claimed as disbursements which had not been so paid must be disallowed. It appeared in consequence of that decision a new rule, Order 65, Rule 27 (29a) (England), had been framed, which provides that no disbursements shall be allowed which have not been made before delivery of the bill, unless the bill shall expressly state that they have not then been made, in which case they may be allowed if actually made before the commencement of the proceedings in which the taxation takes place. It appeared that the bills were delivered on October 12, 1907, and that of the disbursements in question, a printer's bill was paid on October 28, 1907, and the fees to Counsel on June 1, 1908. The bills themselves were not paid on delivery, but were satisfied by promissory notes and cheques, some of which were at first dishonoured. Ultimately, a moiety of the bills was paid on May 21, 1908, and the balance on June 23, 1908. The present summons to tax was not taken out until December 16, 1908.

Mr. Justice Joyce held that there was no special circumstances in this case, and refused the application with costs.

Reported *Times Law Reports*, Vol. xxvi., page 68.

Sessional Bar Association.

(COUNTY TIPPERARY, N.R., AND KING'S COUNTY—BIRR DIVISION.)

A MEETING was held at Roscrea on 15th November, 1909, to consider the formation of the above Association and to draft rules for same. The following members of the profession were present:—Messrs. J. H. Dudley, James O'Brien, H. Shannon, P. Macgrath, of Nenagh; Wm. Bridge, Charles J. Spain, William Dwyer, E. P. Bridge, of Roscrea; Messrs. A. H. Morgan, J. J. Ryan, J. P. Carrigan, L. J. Ryan, of Thurles; Thomas Mitchell, R. F. Barry, J. F. Power, of Birr.

Mr. William Bridge presided.

Mr. Henry Shannon acted as Hon. Sec. to the meeting.

The Hon. Sec. read a requisition convening the meeting, to which was attached the signatures of 23 of the members of the profession practising in the County Tipperary, N.R., and King's Co., Birr Division.

Letters were read from the following regretting unavoidable absence, but promising support:—Messrs. G. F. Corbett, Coughlan and Casey, James J. Kearns, J. J. Kennedy and M. J. O'Meara. Similar telegrams were received during the course of the meeting from Messrs. Michael Gleeson, C.S., Nenagh; A. C. Houlihan, Roscrea. The Hon. Sec. stated that Messrs. A. Christie and P. V. Loughrey had conveyed to him in a personal interview their intention to support the Association.

It was unanimously decided to form the above Association. Rules were submitted and adopted, together with a schedule of minimum fees to be charged by those members of the Association having their chief country office in Co. Tipperary, N.R., and King's County, for all work transacted by them in or out of said counties; and as regards members having their chief country office out of said counties, said minimum fees to be charged for all work transacted by them for clients resident in said counties, or for work done in connection with land and other property situate therein. The Rules and fees to come into force on the 1st January, 1910. Deputations were appointed to wait upon members of the profession practising in Tipperary, S.R., Queen's, King's

and Limerick Counties, with a view to their either joining the Association or forming county associations in each of said counties.

The following resolution was proposed, seconded, and passed unanimously:—"That the attention of the members of the Co. Tipperary, N.R., and King's Co., Birr Division, Sessional Bar Association, having been drawn to the practice of auctioneers drawing Conditions of Sale of property and undertaking other work which should be performed by members of the Solicitors' profession, we hereby desire to call the attention of all auctioneers in the districts affected by this Association to the matter, and to point out that by doing such work they violate the privileges of the Solicitors' profession. That this resolution be signed by the members of the Committee of this Association, and forwarded by them to said auctioneers."

The Officers and Committee of the Association for the Session 1909-1910 were balloted for, and the following elected:—William Bridge, President; Allen H. Morgan, Hon. Treasurer; Henry Shannon, Hon. Secretary. Committee:—R. F. Barry, William Bridge, Michael Gleeson, Allen Morgan, Charles J. Spain, L. J. Ryan, Henry Shannon.

The Hon. Sec. was directed to have the rules printed, and a copy forwarded to all members of the profession in the Counties Tipperary, King's, Queen's and Limerick.

(Communicated by the Hon. Secretary.)

Hilary Sittings Lectures.

PROFESSOR QUIRKE will deliver lectures to the Senior Class upon the subjects of Real Property, Equity, and Conveyancing, on the following dates in Hilary Sittings, 1910:—

January 11th, 14th, 18th, 21st, 25th, 28th.
February 1st, 4th, 8th, 11th, 15th, 18th.

PROFESSOR SHARPE will deliver lectures to the Junior Class upon Common Law, on the following dates in Hilary Sittings, 1910:—

January 13th, 17th, 20th, 24th, 27th, 31st.
February 3rd, 7th, 10th, 14th, 17th, 21st.

The lectures to both classes will be delivered at 4 p.m. in the Lecture Theatre of the Society at the Four Courts.

Additions to the Library.

THE following books have been added to the Library from June to October, 1909:—

- Annual Practice. 1910. 2 Vols. 8vo. London.
- Beddoes (W. F.): Law of Mortgage. 2nd ed. 8vo. London, 1908.
- Beren (T.): Employers' Liability and Workmen's Compensation. 4th ed. 8vo. London, 1909.
- Clerk (J. F.) and W. H. B. Lindseet: The Law of Torts. 5th ed. 8vo. London, 1909.
- Dublin Police Carriage Fares and Bye-Laws. 12mo. Dublin, 1905.
- Dublin University Calendar for the Year 1909-1910. Vol. 1. 8vo. Dublin, 1909.
- Encyclopædia of the Laws of England. 2nd ed. Vol. xv. 8vo. London, 1909.
- Eversley (W. P.): Law of the Domestic Relations. 3rd ed. 8vo. London, 1906.
- Freeth (Sir E.): Estate Duty and other Death Duties. 4th ed. 8vo. London, 1908.
- Gore-Browne (F.) and W. Jordan: Joint Stock Companies. 30th ed. 8vo. London, 1909.
- Greenwood (J. H.): Amount of Compensation and Review of Weekly Payments under the Workmen's Compensation Act, 1906. 8vo. London, 1909.
- Hall (W. C.) and A. H. F. Pretty: The Children Act, 1908. 8vo. London, 1909.
- Halsbury (Rt. Hon. the Earl of): The Laws of England. Vols. VII.-X. 8vo. London, 1909.
- Jones (L. A. A.) and H. H. L. Bellot: Law of Children and Young Persons. 8vo. London, 1909.
- Key (T.) and Sir H. W. Elphinstone: Precedents in Conveyancing. 9th ed. 2 Vols. London, 1909.
- McCarthy (J.): A History of Our Own Times. Vols. VI.-VII. 8vo. London, 1909.
- Marcy (G. N.) and O. R. A. Simpkin: Forms of Originating Summons. 2nd ed. 8vo. London, 1909.
- May (H. W.): Law of Fraudulent and Voluntary Conveyances. 3rd ed. 8vo. London, 1908.
- Mayne (J. D.): Treatise on Damages. 8th ed. 8vo. London, 1909.

Parish Register Society of Dublin. Vol. VII.
The Registers of St. Michan, Dublin. 8vo.
Dublin, 1909.

Pease (J. G.) and H. Chitty : Law of Markets
and Fairs. 8vo. London, 1899.

Pallerin (P.) : The French Law of Wills, &c.
12mo. London, 1909.

Revised Reports, The. Vols. CV.-CVIII.
(1854-1858). 8vo. London, 1909.

Sell's Dictionary of the World's Press, 1909.
8vo. London, 1909.

Solicitor's Profession, Practice and Usage in
the. 8vo. London, 1909.

Statutes Revised, The. Vols. XVII.-XX.
8vo. London, 1909.

Statutes of Practical Utility passed in 1908,
with Notes. By W. H. Eggs. 8vo.
London, 1909.

Terrell (C.) : Letters Patent for Inventions.
5th ed. 8vo. London, 1909.

Who's Who, 1909. 8vo. London, 1909.

ALL communications connected with THE
GAZETTE (other than advertisements) should
be addressed to the Secretary of the Society,
Solicitors' Buildings, Four Courts, Dublin.

THE GAZETTE will accept advertisements for
sale and purchase of property, loans, securities
offered, and money for investments on mort-
gages, partnerships, clerkships, and generally
such advertisements as would be of service to
the members of the Society and the Profession.
Communications as to advertisements should
be addressed to Messrs. Hely's Ltd., 28
Dame Street, Dublin.

THE GAZETTE

OF THE

Incorporated Law Society of Ireland,

SOLICITORS' BUILDINGS, FOUR COURTS, DUBLIN.

Telegrams: "Law Society, Dublin."

Telephones 2607 (2 lines).

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THE INCORPORATED LAW SOCIETY OF IRELAND.

COMMITTEES OF THE COUNCIL FOR THE YEAR ENDING 26TH NOVEMBER, 1910.

| <i>No. 1. House, Library, and Finance.</i> | <i>No. 2. Parliamentary.</i> | <i>No. 3. Costs.</i> | <i>No. 4. Court and Offices.</i> |
|--|------------------------------|----------------------|----------------------------------|
| F. C. E. BLAND. | GERALD BYRNE. | SIR GEORGE ROCHE. | A. E. BRADLEY. |
| C. G. GAMBLE. | GEORGE COLLINS. | T. C. FRANKS. | J. G. FOTTRILL. |
| R. S. REEVES. | T. W. FITZGERALD. | JOSEPH GALLOWAY. | G. H. LYSTER. |
| J. W. RICHARDS. | F. W. MEREDITH. | JAMES HENRY. | W. V. SEDDALL. |
| H. J. SYNNOTT. | I. J. RICE. | C. ST. G. ORPEN. | R. G. WARREN. |
| | | • W. J. SHANNON. | R. B. WHITE. |

| <i>No. 5. Gazette.</i> | <i>No. 6. County Courts.</i> | <i>No. 7. Land Act</i> |
|------------------------|------------------------------|------------------------|
| SIR A. F. BAKER. | THE EXTRA-ORDINARY | SIR GEORGE ROCHE. |
| F. C. E. BLAND. | MEMBERS. | SIR A. F. BAKER. |
| C. G. GAMBLE. | THE PROVINCIAL DELEGATES. | S. J. BROWN. |
| W. S. HAYES. | A. E. BRADLEY. | W. FRY. |
| C. A. STANUELL. | S. J. BROWN. | W. S. HAYES. |
| | GERALD BYRNE. | J. P. LYNCH. |
| | J. A. DENNING. | C. ST. G. ORPEN. |
| | R. B. WHITE. | J. W. RICHARDS. |
| | | C. A. STANUELL. |
| | | H. J. SYNNOTT. |

The PRESIDENT and the two VICE-PRESIDENTS are members *ex-officio* of all Committees of the Council.

COURT OF EXAMINERS FOR 1910.

President :

RICHARD A. MACNAMARA.

Vice-Presidents :

WILLIAM V. SEDDALL.

A. LLOYD-BLOOD.

S. J. BROWN.

J. A. DENNING.

A. H. JULIAN.

M. J. BURKE.

T. C. FRANKS.

F. W. MEREDITH.

G. BYRNE.

J. GALLOWAY.

I. J. RICE.

G. COLLINS.

T. M. GREER.

R. G. WARREN.

Special Examiners ;

C. H. DENROCHE, B.A., LL.D., R.U.I.

THE REV. J. P. MAHAFFY, S.F.T.C.D.

F. V. GORDON, B.A., Ex-Scholar (T.C.D.)

Professors :

THOMAS G. QUIRKE, B.A., LL.D., R.U.I.

FREDERICK G. SHARPE, B.A., LL.D., T.C.D.

Secretary :

WILLIAM GEORGE WAKELY.

THE GAZETTE

OF THE

Incorporated Law Society of Ireland.

Vol. III, No. 7.]

January, 1910.

[FOR CIRCULATION
AMONGST MEMBERS.

Meetings of the Council.

December 1st.

Extra-Ordinary Members of Council.

A LETTER was read from the Northern Law Society submitting the names of the following members of that Society to be Extra-ordinary Members of the Council:—Mr. G. B. Wilkins, President; Mr. C. W. Black, Mr. M. J. Burke, Mr. J. D. Coates, and Mr. J. W. McNinch.

A letter was read from the Southern Law Association, submitting the names of the following members of that Association to be Extra-ordinary Members of the Council:—Mr. W. Guest Lane, President; Mr. A. Blake, Mr. F. Hall, Mr. A. H. Julian, and Mr. W. Thornhill.

The ten members nominated were declared duly elected as the ten extra-ordinary members of the Council for the year ending 26th November, 1910.

Irish Universities Act.

A letter was read from the Under-Secretary for Ireland, enclosing by direction of His Excellency the Lord Lieutenant a copy of the *Dublin Gazette* of 15th November, containing an Order made by His Excellency bringing into operation certain Sections of the Irish Universities Act, 1908, one of which, Section 12, amends the Solicitors Acts, in respect of the admission of graduates of the new Universities as Solicitors, and in respect of the attendance of apprentices at the law lectures of the new Universities and Colleges.

Assurances Companies Bill.

Correspondence with the President of the Board of Trade upon the subject of amendments which the Council desired to have

inserted in the Assurance Companies Bill was submitted, as also the Bill itself, as amended in Committee, containing an amendment to Clause 2 inserted in Committee at the instance of the President of the Board of Trade, in consequence of the communications addressed to him by the Council. Clause 2 provides for the deposit with the Paymaster-General of twenty thousand pounds by every Assurance Company, such sum to be invested in such of the securities as are usually accepted by the Court for the investment of funds placed under its administration.

The amendment provides that the Section shall apply to an Assurance Company registered or having its head office in Ireland, subject to the following modifications:—References to the Supreme Court shall be construed as references to the Supreme Court of Judicature in Ireland, and references to the Paymaster-General shall be construed as references to the Accountant-General of the last-mentioned Court.

The effect will be to secure that in the case of an Irish Assurance Company the deposit will be made in Ireland, and be dealt with by the Irish Court, and not, as heretofore, in England.

County Court.

A letter was read from the Hon. Sec. of the Dublin Sessions Bar, enclosing a draft Bill for improving the procedure of the Dublin Civil Bill Courts. The draft Bill was referred to the County Courts Committee.

Apprentices.

A report from the Court of Examiners upon the application of a Law Clerk seeking to be

bound under Section 16 was submitted and adopted, and the application was granted.

Education of Apprentices.

In reference to this important subject, which is under the attention of a Special Committee of the Council, a question was submitted by the Committee to the Council as to whether the Intermediate and Final Examinations under the provisions of the Solicitors (Ireland) Act, 1898, could be divided into parts, with a period of months elapsing between the parts, and it was decided to take the opinion of Counsel thereon.

December 8th.

Election of President and Vice-Presidents.

The Council elected Mr. Richard A. Macnamara to the office of President of the Society, and Mr. William V. Seddall and Mr. A. Lloyd-Blood to the office of Vice-Presidents of the Society for the year ending 26th November, 1910. Mr. Macnamara having taken the chair, a cordial vote of thanks was passed to the out-going President and Vice-Presidents for the manner in which they had discharged the duties of their respective offices during the past year.

Gazette.

It was resolved that the December number of the Society's Gazette, containing the report of the proceedings of the General Meeting, should be sent to the whole profession, and that a circular should be sent to those who are not members of the Society, inviting them to become members.

Fees to Counsel in Appeals to House of Lords.

A letter was read from a member of the profession, giving particulars of taxation of his costs by the Taxing Officer of the House of Lords on an appeal from Ireland, in which the officer had disallowed a considerable portion of the fees paid to both Senior and Junior Irish Counsel on their briefs. It was decided to ask the Bar Council to confer with representatives of the Council of the Society on the question of fees to Counsel in Irish appeals to the House of Lords.

Labourers (Ireland) Order, 1909.

A letter was read from some Solicitors practising in County Westmeath and in King's County upon the question as to the persons to whom the term "occupier," under the Labourers (Ireland) Order, 1909, is applicable. There being at present a correspondence taking place between the Local Government Board and the outgoing President of the Society upon this question, it was decided to await the result of such correspondence before taking further action.

Certificate.

An application by a Solicitor, under Section 47, to renew his annual certificate, was submitted and granted.

Apprentices' Debating Society.

Draft rules, prepared by the Court of Examiners, for a new Solicitors' Apprentices' Debating Society, were submitted and approved of. It was resolved that a general meeting of apprentices, at which the President would preside, should be summoned for Monday evening, 17th January, at eight o'clock, p.m., in the Hall of the Society at the Four Courts.

December 15th.

National University.

The following resolution was adopted in reference to the vacancy in the office of Professor of Law of Property and Contracts, and a copy directed to be sent to the University Commission:—

Resolved: "The Council of the Incorporated Law Society of Ireland respectfully request the University Commission when making an appointment to the office of Professor of the Law of Property and Contracts in the National University of Ireland, to give favourable consideration to applications from members of the Solicitors' profession seeking the office."

Apprentice.

In reply to a letter of enquiry from an apprentice, asking if there be any objection to an apprentice to a Solicitor acting as an executor, it was decided to state that the

Council see no legal objection to an apprentice acting as such.

Education of Apprentices.

The opinion of Counsel upon the question as to whether the Intermediate and Final Examinations, under the provisions of the Solicitors (Ireland) Act, 1898, could be divided into parts, with a period of months elapsing between the parts, was submitted; the opinion being to the effect that such division would not be legal under the Act. The opinion was referred to the Special Educational Committee of the Council, who had submitted the matter to the Council for decision.

Labourers (Ireland) Order, 1909.

Correspondence was submitted, which had taken place between the Local Government Board and the ex-President upon the question as to the persons to whom the term "occupier" is applicable under the Labourers (Ireland) Order, 1909; from which it appeared that the opinion obtained by the Society from Senior Counsel on the question was at variance with the opinion of Counsel obtained by the Board. Pending receipt of a reply from the Board to a further letter from the ex-President, it was decided to postpone consideration of the matter.

Statutory Committee.

A letter was read from the Secretary to the Lord Chancellor, intimating that His Lordship had appointed the following seven members of the Council to be the Statutory Committee under Section 34 of the Solicitors (Ireland) Act, 1898, for year ending 26th November, 1910:—Sir A. F. Baker, Mr. Fry, Mr. Hayes, Mr. Lynch, Mr. Macnamara, Mr. Shannon and Mr. Stanuall.

Court of Examiners and Committees.

The Court of Examiners and Committees of the Council for the year ending the 26th November, 1910, were appointed.

Council Meetings.

MEETINGS of the Council will be held upon the following dates:—

January 12th and 26th.

February 9th and 23rd.

Committee Meetings.

THE following Committee Meetings were held during December:—

Court of Examiners, 6th and 17th.

Costs, 7th.

Gazette, 7th.

Educational, 20th.

County Courts, 21st.

Obituary.

MR. JOHN C. CONROY, Solicitor, of Galway, died on the 2nd December, 1909, at Galway.

Mr. Conroy, who served his apprenticeship with the late Mr. Redmond J. Connolly, Solicitor, of Clifden, Co. Galway, was admitted in Hilary Sittings, 1893, and practised in Galway.

Legal Appointment.

MR. STEPHEN HASTINGS, Solicitor, Limerick, has been appointed to the office of Registrar to the County Court Judge of Kerry.

Commissioners to Administer Oaths.

THE Lord Chancellor has appointed the following to be Commissioners to administer Oaths:—

Charles J. Crowley, Solicitor, Dublin.

John Deane, Clerk of Petty Sessions, Sixmilecross, Co. Tyrone.

Wm. M. McElligott, Clerk of Petty Sessions, Listowel.

New Members.

THE following have joined the Society during December, 1909:—

Counihan, Wm. E., Limerick.

Leitch, Andrew C., Omagh.

Lonsdale, Robt., Manorhamilton.

O'Dea, Louis E., Galway.

Quin, John, Ardee.

Ross, Stuart C., Londonderry.

Williams, John, Dublin.

Solicitors' Annual Certificates,

MEMBERS are reminded that annual Certificates for year ending 5th January, 1911, should be taken out, and the duties paid thereon, between the 5th day of January and the 6th day of February, 1910.

Calendar of Incorporated Law Society, 1910

THE Calendar and Law Directory, published by the Society, for 1910, can be obtained in the Secretary's office, price three shillings, or by post three shillings and fourpence.

Recent Decisions affecting Solicitors.

(Notes of decisions, whether in reported or unreported cases, of interest to Solicitors, are invited from Members.)

COURT OF APPEAL (ENGLAND).

(Before Vaughan Williams, Buckley, and Kennedy, L.JJ.)

Reynolds v. Reynolds.

Nov. 26, 1909. — *Solicitor — Costs — Compromise of action without intervention of Solicitor.*

THE plaintiff brought an action to recover £400, the balance due under a building contract. Shortly before the action was expected to be in the paper for trial by an Official Referee, the plaintiff and defendant had an interview, the only other person present being the defendant's secretary, at which, in spite of a written protest on the part of the plaintiff's Solicitor, they settled the action on certain terms, including the payment by the defendant to the plaintiff of £200 in discharge of all claims, including costs. The defendant gave the plaintiff a crossed cheque to order for £180, drawn on a country bank, and the plaintiff, who was an undischarged bankrupt, immediately endorsed it to one of his sons. On hearing of this the plaintiff's solicitor requested the defendant to stop payment of the cheque, but the defendant refused to do so. Thereupon, on an application by the plaintiff's Solicitor, the Official Referee made an order that the defendant should pay the plaintiff's Solicitor his costs on the ground that the plaintiff and defendant had settled the action behind the back of the plaintiff's Solicitor, knowing and intending that the settlement

would have the effect of depriving the Solicitor of his costs.

Held, that there was no evidence from which it could be inferred that the defendant intended the plaintiff's Solicitor to lose his costs.

This was an appeal from an order of the Divisional Court (Mr. Justice Darling and Mr. Justice Bucknill) reversing an order of the Official Referee. The Official Referee ordered the defendant to pay the plaintiff's Solicitor his costs on the ground that the plaintiff and defendant had compromised and settled the action behind the back of the plaintiff's Solicitor, knowing and intending that the compromise and settlement would have the effect of depriving the Solicitor of his costs, or part of them. The action which was ordered to be tried before the Official Referee, was brought by a builder to recover £400, the balance due under a building contract. The plaintiff and the defendant, though of the same name, were not related to one another. On March 10, when the action was expected to be in the paper in three or four weeks' time, the plaintiff and the defendant had an interview, the only other person being present being the defendant's secretary, at which, in spite of a written protest on the part of the plaintiff's Solicitor, they settled the action on certain terms, including the payment by the defendant to the plaintiff of £200 in discharge of all claims, including costs. In pursuance of this settlement the defendant gave the plaintiff a crossed cheque to order for £180, drawn on a country bank, and the plaintiff, who was an undischarged bankrupt, immediately endorsed it to one of his sons. The plaintiff's Solicitor, on hearing of this, requested the defendant to stop payment of the cheque, but the defendant refused to do so. The plaintiff's Solicitor then obtained the above order from the Official Referee, which, however, was set aside by the Divisional Court. The plaintiff's Solicitor appealed.

Mr. J. A. Foote, K.C., and Mr. Frank Newbolt appeared for the appellant; and Mr. Atkin, K.C., and Mr. H. L. Tebbs for the respondent.

The Court dismissed the appeal.

Lord Justice Vaughan Williams said that in his judgment this appeal must be

dismissed, and that no collusion had been proved. Taking the whole of the evidence together, he could not say that the defendant had done anything from which the inference could be drawn that he was a party to a proceeding which he knew would be likely to deprive the plaintiff's Solicitor of his costs. Giving the widest meaning to the word "collusion," there was nothing to show that the defendant had any intention to deprive the plaintiff's Solicitor of his costs. He said, further, that not only was there no evidence from which to draw the conclusion that there had been collusion, but when he came to see what had happened after the settlement between the parties, how the defendant had given notice to the plaintiff's Solicitor, and had drawn the cheque in such a way that it would have been perfectly easy for the Solicitor to enforce his lien upon it, he drew the conclusion, under those circumstances, that the defendant did not intend the plaintiff's Solicitor to lose his costs, but rather that he should get them. In this connection he only wished to read the passage in the case of "The Hope" (8 P. D., 144), where Lord Justice Lindley said this, on page 146:—"There is no rule that the parties may not compromise an action without the intervention of their Solicitors. They must, however, do so honestly, and not intend to cheat the Solicitors of their proper charges." The evidence in this case did not satisfy him that the defendant knew that the plaintiff would never pay his Solicitor's costs. In his judgment, therefore, the appeal failed.

Lord Justice Buckley and Lord Justice Kennedy delivered judgments, arriving at the same conclusion.

(Reported *The Times Law Reports*, Vol. xxvi., p. 104).

HOUSE OF LORDS.

(Before Lord Loreburn, C., Lord Atkinson, Lord Gorell, and Lord Shaw).

Attorney-General v. Till.

Dec. 8, 1909.—*Income Tax—Statement of Income—Incorrect statement—Penalty—Income Tax Act, 1842 (5 and 6 Vic., c. 35), s. 55.*

A PERSON who has delivered a statement of his income chargeable with income tax which, through negligence or carelessness, although

without fraud, is incorrect, is liable to the penalty of £50, under Section 55 of the Income Tax Act, 1842.

Decision of the Court of Appeal (25 *The Times L. R.*, 342; [1909] 1 K.B., 694; 78 *L. J.*, K.B., 708) reversed. (See GAZETTE of April, 1909, p. 116).

This was an appeal from an order of the Court of Appeal (the Master of the Rolls and Lords Justices Moulton and Buckley) dated February 17 last, which allowed the appeal of the respondent from the judgment of the Lord Chief Justice dated July 8, 1908. The question was, whether a person who negligently delivers an incorrect statement of his profits and gains renders himself liable to the penalties imposed by the Income Tax Act, 1842, s. 55. The short facts were that by a deed of assignment made in June, 1899, between Annie Coombs and the respondent, the goodwill of a Solicitor's practice, which had been carried on at Dorchester by Thomas Coombs, now dead, the husband of Annie Coombs, was assigned to the respondent in consideration of an annuity of £200, to be paid by the respondent to Mrs. Coombs for 15 years. In June, 1901, the respondent married Mrs. Coombs, and thenceforward ceased to pay the annuity. Before his marriage Mr. Till deducted the annuity from his return for income tax, but as Mrs. Coombs paid the tax on the £200, no loss was sustained by the Revenue. For the years 1901-2 and 1902-3 the respondent again deducted the annuity, but it was added by the Commissioners. For the years 1903-4 and 1904-5 and 1905-6 the respondent again deducted the annuity from his profits. Inquiries were instituted by the local Surveyor of Taxes, to which Mr. Till replied that he had made a deduction "For interest on capital. An annuity of £200 to Mrs. Till, my wife, on which income tax is assessed and paid by her." This was incorrect. The Lord Chief Justice gave judgment for the Crown for £50 and costs. The Court of Appeal gave judgment for the respondent with costs. The Lord Chief Justice followed a Scottish decision, which the Court of Appeal declined to follow, holding that the penal Section only applied to non-delivery and not to inaccuracy in a statement.

The Lord Chancellor.—I hold that this appeal should be allowed, and in view of the

exhaustive criticisms to which your Lordships have subjected these somewhat obscure Sections, I will only say a few words. I attach great importance to the rule that unless penalties are imposed in clear terms they are not enforceable. Also, where various interpretations of a section are admissible, it is a strong reason against adopting a particular interpretation if it shall appear that the result would be unreasonable or oppressive. After listening attentively to the argument, and considering the 55th Section both by itself and in connection with other parts of this and other Acts to which we are referred, I have come to the conclusion that neither canon is violated by the contention of the Crown. When the 55th Section enacts "that if any person who ought by this Act to deliver any list, declaration, or statement, as aforesaid, shall refuse or neglect so to do within the time limited in such notice," he shall be liable to a penalty, surely it means that he must either be liable to the penalty, or must do what, by the Act, he ought to do as to the delivery of the list, declaration, or statement. What he ought to do is described in the proceeding Sections, and among them is Section 52, which requires him to deliver "a true and correct statement in writing." If he does not deliver a true and correct statement, or, if he does not deliver any statement at all, he, in either case, equally fails to do what he ought to do under the Act. I confess that the distinction sought to be drawn between the use of the words "any statement," and the possible but not adopted use of the words "such statement," seems to me to take more account of grammar than of substance. If the latter words had been used the meaning of the Section would, it is true, have been incontestable. As it is, I think, they do not offend against grammar, and are sufficiently clear, and would have been so regarded but for the fact that with a severe precision in the use of language the thought underlying the words might have been still more plainly expressed. My noble friend, Lord Gorell, has adduced additional reasons from the other contents of this, and from the contents of other Sections fortifying this conclusion, and I will not dwell upon them. They seem to me very cogent. Mr. Till, however, argued that upon this view a very hard penalty may fall upon a person

who, without any fault on his own part, makes a statement incorrect even in a small particular; and he urges that it is no answer to say the Crown would never use such a power. I entirely agree with him that such an answer could not prevail. But I do not think it is true that an innocent mistake exposes a man to these penalties. The Act appears to have been formed in full view of the conditions under which the income tax has to be collected. On the one hand, hundreds of thousands—if not millions—of people are required to make returns. It is necessary, therefore, that there should be a sharp weapon available in order to prevent the requirements of the Act being trifled with. On the other hand, the making of the return or statement is not always easy, and mistakes may occur notwithstanding that care may have been used to avoid them, still more when proper care has not been used. Accordingly, provision is made for penalties, which are to fall in the event either of unpunctuality or of inaccuracy in the return or statement required. But alongside of that there are to be found provisions to relieve a man from the penalty if he mends his mistake. In the present case this result could be secured by Section 129. I see nothing either harsh or unreasonable in this. A fair balance is held, and while the Revenue is protected against procrastination and carelessness which, if practised on any large scale, would make the collection of the tax an intolerable business; any one who, though honest, has been neglectful may redeem his neglect. In regard to the argument that, upon this construction, the penalty for incorrectness is more heavy than are other penalties for more serious disobedience, I am not satisfied that this is so, or, at all events, that it is conspicuously so; but I do not pursue the subject, for I think it does not signify whether it be so or not. I am in a sense sorry for Mr. Till, because he has evidently persuaded himself as well as the Court of Appeal that he has found a loophole to escape from the contention of the Crown, and he will have to pay dearly for his error. It seems to me, however, that he has been trifling with a thoroughly just claim, but cannot complain that the Crown should put in force against him, though no charge can be made or is made of any dishonesty, the penalty

prescribed for exactly this kind of conduct.

Lord Atkinson, Lord Gorell, and Lord Shaw read judgments to the same effect.

(Reported *The Times Law Reports*, Vol. xxvi., p. 134).

Oaths Act, 1909.

AN ACT TO AMEND THE LAW AS TO OATHS.

[25th November, 1909.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited for all purposes as the Oaths Act, 1909; and the Oaths Act, 1888, and this Act may be cited together as the Oaths Acts, 1888 and 1909.

2.—(1) Any oath may be administered and taken in the form and manner following:—

The person taking the oath shall hold the New Testament, or, in the case of a Jew, the Old Testament, in his uplifted hand, and shall say or repeat after the officer administering the oath the words "I swear by Almighty God that", followed by the words of the oath prescribed by law.

(2) The officer shall (unless the person about to take the oath voluntarily objects thereto, or is physically incapable of so taking the oath) administer the oath in the form and manner aforesaid without question:

Provided that, in the case of a person who is neither a Christian nor a Jew, the oath shall be administered in any manner which is now lawful.

3. In this Act the word "officer" shall mean and include any and every person duly authorised to administer oaths.

4.—(1) This Act shall come into operation on the first day of January nineteen hundred and ten.

(2) This Act shall not apply to Scotland.

Irish Land Commission.

THE following Sittings of the Court of the Land Commission for hearing Appeals have been provisionally arranged:—

Sligo, January 12th.—Co. Sligo and Co. Leitrim (part of).

Carrick-on-Shannon, January 13th.—Cos.

Leitrim and Roscommon (parts of).

Dublin, January 20th.—Leinster (part of).

Limerick, January 27th.—Co. Limerick and

Cos. Clare and Tipperary (parts of).

Castlebar, February 1st.—Co. Mayo.

Castlerea, February 3rd.—Co. Roscommon (part of).

Dublin, February 9th.—Leinster (part of).

Killarney, February 15th.—Cos. Kerry and Cork (parts of).

Dublin, February 24th.—Leinster (part of).

Londonderry, March 1st.—Co. Londonderry and Co. Donegal (part of).

Strabane, March 2nd.—Cos. Donegal and Tyrone (parts of).

Omagh, March 3rd.—Co. Tyrone (part of).

Dublin, March 10th.—Leinster (part of).

Galway, March 15th.—Co. Galway.

Hilary Sittings Lectures.

PROFESSOR QUIRKE will deliver lectures to the Senior Class upon the subjects of Real Property, Equity, and Conveyancing, on the following dates in Hilary Sittings, 1910:—

January 11th, 14th, 18th, 21st, 25th; 28th.

February 1st, 4th, 8th, 11th, 15th, 18th.

PROFESSOR SHARPE will deliver lectures to the Junior Class upon Common Law, on the following dates in Hilary Sittings, 1910:—

January 13th, 17th, 20th, 24th, 27th, 31st.

February 3rd, 7th, 10th, 14th, 17th, 21st.

The lectures to both classes will be delivered at 4 p.m. in the Lecture Theatre of the Society at the Four Courts.

Solicitors' Benevolent Association.

December 1st.

A meeting of the Directors was held on this day. The Secretary reported having received £33 12s. in annual subscriptions since the previous meeting, and a donation of £1 from the Trustees of Arnott Bequest Fund. Grants amounting to £130 were made to sixteen applicants for relief.

December 8th.

A meeting of the Directors was held on this day. The Secretary reported having received £30 9s. in annual subscriptions since last meeting, and a donation of £5 5s. from

Alexander C. Cameron, Esq. Grants amounting to £25 were made to two applicants for relief. The date of the Annual Meeting was fixed for Tuesday, 25th January, 1910, at 2 o'clock, p.m., in the Hall of the Incorporated Law Society.

ALL communications connected with THE GAZETTE (other than advertisements) should be addressed to the Secretary of the Society, Solicitors' Buildings, Four Courts, Dublin.

THE GAZETTE will accept advertisements for sale and purchase of property, loans, securities offered, and money for investments on mortgages, partnerships, clerkships, and generally such advertisements as would be of service to the members of the Society and the Profession. Communications as to advertisements should be addressed to Messrs. Hely's Ltd., 28 Dame Street, Dublin.

THE GAZETTE

OF THE

Incorporated Law Society of Ireland,

SOLICITORS' BUILDINGS, FOUR COURTS, DUBLIN.

Telegrams: "Law Society, Dublin."

Telephones 2807 (2 lines).

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THE GAZETTE

OF THE

Incorporated Law Society of Ireland.

Vol. III, No. 8.]

February, 1910.

[FOR CIRCULATION
AMONGST MEMBERS.

Meetings of the Council.

January 12th.

The late Hon. Archie Gordon.

A LETTER was read from the Private Secretary of His Excellency the Lord Lieutenant expressing the grateful appreciation of their Excellencies the Lord Lieutenant and the Countess of Aberdeen for the letter conveying the sympathy of the Council upon the occasion of the death of the Hon. Archie Gordon.

Board of Works Deeds of Charge.

A letter from a country member was read, drawing attention to a printed form of a letter from the Accountants' Office of the Board of Works which accompanies deeds of charge for execution, and which states that the Board require the tenant in occupation to execute the deed before "a Magistrate or Clergyman." The member suggested that the letter should be altered by the inclusion of a Solicitor as a person before whom the deed may be executed. It was decided to draw the attention of the Treasury Solicitor to the matter.

Re-admission of a Solicitor.

A letter was read from a member of the English Bar, who had formerly been a Solicitor in Ireland, but who, in order to be called to the English Bar, was required by the English Inns of Court to have his name removed from the Roll of Solicitors in Ireland, requesting the Council to state whether they would require him to have his name removed from the Roll of English Barristers as a condition precedent to his re-admission as a Solicitor in Ireland. It was resolved that a

reply to the question be sent in the affirmative.

Certificates.

Two applications by Solicitors for liberty to renew their annual certificates were considered and granted.

Apprentices' Debating Society.

It was resolved in the event of a new Solicitors' Apprentices' Debating Society being formed under the rules prepared by the Council, that the Council will again, out of the funds of this Society, pay the rent of a room for the meetings, and offer gold medals for Oratory and Composition.

Local Registration of Title (Ireland) Act, 1891.

A report was received from the Costs Committee, stating that the draft new rules, under the Local Registration of Title (Ireland) Act, 1891, the Local Registration of Title (Ireland) Amendment Act, 1908, and the Small Dwellings Acquisition Act, 1899, received from the Registrar of Titles, had been considered by the Committee, together with reports thereon made upon behalf of the Northern Law Society and the Southern Law Association at the request of the Committee; and the representation suggested by the Committee in reference to the draft rules was directed to be submitted to the Registrar.

Report upon Costs Query.

A report was received from the Costs Committee upon the following query submitted for decision:—Three lots of land were put up for sale by public auction pursuant to advertisement and printed conditions of sale; Lots 2 and 3 were held in fee-simple by the

Vendor, and the purchase was to be carried out by a separate lease for ever of each lot, reserving a rent of thirty shillings per Irish acre. Lot 2 was sold for £1,950, and Lot 3 for £1,300. Vendor's Solicitor furnished title and gave searches, and the two leases were executed in duplicate and registered. Both lots were purchased by the same purchaser. The conditions of sale provided that the purchaser should pay the costs of the leases. Vendor's Solicitor claimed to be paid by the purchaser lease scale fee on the rent of the two leases, registration fee on each of the two leases, and the purchase scale fee on each of the two fines. The purchaser's Solicitor claimed that the scale fee on each of the two fines should be reduced by the sum of ten shillings per cent. negotiation fee, contending that the lease scale fee covered the negotiation. The Committee reported that, in their opinion, the purchaser is not entitled to the reduction of ten shillings per cent. claimed on his behalf in respect of the scale fee on the fines, and the report of the Committee was adopted.

Education of Apprentices.

A report from the Special Educational Committee of the Council was received, and the recommendations of the report relative to the Intermediate and Final Examinations were adopted. These recommendations apply to the Final Examinations to be held in and after January, 1911, and to the Intermediate Examinations to be held in and after July, 1911, and provide that the subject of Book-keeping be taken out of the final course and be placed in the Intermediate course; that there be three papers set at the Intermediate Examination—one in Practice containing seven questions, one in Book-keeping containing five questions, and one in Theory containing ten questions. At the Final Examination there are to be six papers in Practice, each containing five questions; and three papers in Theory, each containing ten questions, and the examination is to occupy three days.

January 26th.

Apprentices' Debating Society.

The President informed the Council that upon the 17th inst. he had presided at a

meeting of Solicitors' Apprentices, at which it was resolved to form a new Debating Society, and the rules prepared by the Council were accepted. Arrangements were made for the election by ballot of officers for the session ending July next, and the meeting adjourned till 14th February.

Examinations.

The report of the Court of Examiners upon the January Preliminary and Final Examinations was adopted.

Certificates.

Four applications by Solicitors for renewal of their certificates were considered and granted, a fifth was postponed for further information.

Board of Works Deeds of Charge.

A letter was read in reply from the Treasury Solicitor stating that, as requested by the Council, future issues of letters from the Accountants' Office of Board of Works; in reference to the execution of deeds of charge, would contain a statement that such deeds might be executed before a Solicitor in addition to a Magistrate and Clergyman.

Preliminary Examination.

A memorial from an intending apprentice to the Lord Chancellor and Judges named in Section 18 of the Solicitors (Ireland) Act, 1898, praying for exemption from the Preliminary Examination was considered, and it was resolved to request their Lordships not to accede to the prayer of the memorial.

Report upon Costs Query.

A report was received from the Costs Committee upon the following query submitted for their decision:—A. being absolutely entitled to certain trust funds standing in the joint names of B. and C., as Trustees, and being desirous of taking over the funds, proposed to execute a Deed of Release to B. and C. By whose Solicitor should the Deed of Release be prepared? The Committee reported that, in their opinion, the Deed of Release should be prepared by the Solicitor for the Trustees. The report of the Committee was adopted.

Council Meetings.

MEETINGS of the Council will be held upon the following dates :—

February 9th and 23rd.
March 9th and 23rd.

Committee Meetings.

THE following Committee Meetings were held during January :—

Costs, 10th and 21st.
County Courts, 11th and 31st.
Gazette, 17th.
Court of Examiners, 24th.

Obituary.

MR. WILLIAM RYAN, Solicitor, Clonmel, died on the 5th January, 1910, at his residence, Clonmel.

Mr. Ryan, who was admitted in Easter Term, 1847, practised in Clonmel up to the year 1889, when he retired.

MR. JOHN O'HAGAN, Solicitor, Dublin, died on the 6th January, 1910, at Cannes, France.

Mr. O'Hagan, who served his apprenticeship with the late Mr. Arthur O'Hagan, of Harcourt Street, Dublin, was admitted in Trinity Term, 1873, and practised at 9 Harcourt Street, Dublin, in partnership with Messrs. J. H. O'Donnell and Richard Ryan (who carry on the business), under the style of O'Hagan & Son.

MR. THOMAS L'ESTRANGE, Solicitor, died on the 22nd January, 1910.

Mr. L'Estrange, who was admitted in Michaelmas Term, 1847, practised in Belfast in partnership with Sir Chas. H. Brett (who carries on the business), under the style of L'Estrange & Brett, up to the year 1894, when he retired from practice.

New Members.

THE following have joined the Society during January :—

Mackenzie, John J., Clonmel.
Robinson, Henry S., Londonderry.
Ryan, Richard, Dublin.

Result of Society's Examinations.

AT the Preliminary Examination of candidates seeking to be bound as Apprentices to Solicitors, held upon 3rd and 4th

days of January, the following passed the examination, and their names are arranged in order of merit :—

1. Patrick Hogan.
2. John J. Keenan.

James Telford passed the modified Preliminary Examination, for which he had liberty to present himself.

Six candidates attended; three passed, three were postponed.

At the Final Examination of Apprentices seeking admission as Solicitors, held upon the 5th and 6th days of January, the following passed the examination, and their names are arranged in order of merit :—

1. James O. Hamilton.
2. Thomas J. Farley, Junr.
3. Henry P. Bridge, Junr.
4. John D. M. McCallum, B.A., R.U.I.
5. Joseph Yates, B.A., T.C.D.
6. Edward J. Kelly, B.A., R.U.I.
7. Hugh McCarroll.
8. William H. Sanderson.
9. Louis Barron.
10. David L. J. Babington.

The Court of Examiners have awarded Special Certificates to James O. Hamilton, Thomas J. Farley, Junr., and Henry P. Bridge, Junr.

Twenty-one candidates attended; ten passed, eleven were postponed.

March Intermediate Examination.

THE Intermediate Examination for Apprentices will be held upon Tuesday, the first day of March, at twelve o'clock noon. Notices to be lodged on or before 16th February.

Legal Appointments.

MR. ROBERT T. F. GREENE, Solicitor, of the firm of Messrs. Harris & Greene, 61 Middle Abbey Street, Dublin, has been appointed Circuit Registrar to the Right Hon. Lord Justice Cherry.

MR. CECIL BAILLIE-GAGE, Solicitor, has been appointed to be Solicitor to the Great Northern Railway Company of Ireland. Mr. Baillie-Gage's address is—Solicitor's Department, Great Northern Railway, Amiens Street, Dublin.

Notary Public.

THE Lord Chancellor has appointed the following to be a Notary Public:—

John L. Harris, Solicitor, of the firm of Messrs. Harris & Greene, 61 Middle Abbey Street, Dublin.

New Solicitors.

ADMISSION DURING JANUARY, 1910.

| Name | Served Apprenticeship to |
|---------------------------|--|
| Barry, John Joseph.. | Harold C. Geoghegan, Dublin, and Hugh Horan, Dublin. |
| Bell, Philip S. | John McKee, Belfast. |
| Butler, James ... Bernard | James S. Bernard, Dublin. |
| Campbell, Andrew ... | Richard H. Twigg, Cookstown. |
| Clarke, David Lionel | Thomas M. Kenny, Galway. |
| Lavery, Michael ... | Joseph Allen, Lisburn. |
| McCarroll, Hugh ... | Joseph H. McCarroll, Wicklow. |
| McDonnell, Philip S. | John H. Walsh, Dublin. |
| O'Dempsey, Michael J. | John A. Sinnott, Enniscorthy; and John N. Scallan, Enniscorthy. |
| O'Kane, John ... | William O'Doherty, Londonderry, and Philip O'Hagan, Londonderry. |
| Shaw, William ... | Norman C. Caruth, Ballymena. |
| Stephens, Francis Edmund | Henry F. Stephens, Dublin. |
| Thompson, Henry E. | Henry F. Leachman, Dublin. |

Recent Decisions affecting Solicitors.

(Notes of decisions, whether in reported or unreported cases, of interest to Solicitors, are invited from Members.)

KING'S BENCH DIVISION (IRELAND). (Before Boyd, J.)

In the Matter of an intended action, *Scott v. Crawford*; and in the Matter of the Attorneys and Solicitors (Ireland) Act, 1849, and in the Matter of the Legal Practitioners (Ireland) Act, 1876.

Dec. 21, 1909.—*Solicitor—Bill of Costs—Legal Practitioners (Ireland) Act, 1876—Statute Law Revision Act, 1883—Action—Reference.*

A SOLICITOR who has delivered his bill of costs may obtain leave of the Court, under Section 2 of the Legal Practitioners (Ireland) Act, 1876, to issue a writ for the recovery of such costs, notwithstanding that the period of a month has not expired from the date of the delivery of the bill, on proof to the satisfaction of the Judge that the party chargeable is about to quit Ireland.

The Statute Law Revision Act, 1883 (46 & 47 Vict., c. 49), though repealing Section 2

of the Legal Practitioners (Ireland) Act, 1876, preserves the established jurisdiction derived from the enactment repealed.

The plaintiff was a Solicitor, and a bill of costs was owing to him by the defendant. The bill of costs was served on Dec. 10, 1909. On Dec. 15, 1909, an advertisement appeared in the newspapers stating that the defendant was selling by auction, on Dec. 20, 1909, his house property. On enquiry from the auctioneer, the plaintiff discovered, on Dec. 20, 1909, that the premises had been sold for £250, and that the sale was to be completed on Jan. 7, 1910. The plaintiff had been informed by the defendant himself, while his client, that he had made up his mind to leave Ireland and go to America, and plaintiff stated he verily believed that he intended to realise all his property and leave the country. These facts were stated on affidavit.

Boyd, J., in making the order asked for, including a reference of the bill to taxation and leave to issue the writ forthwith, said:— It seems to me that the Statute Law Revision Acts, just as in this case, often repeal beneficial and convenient provisions in former Acts. I have had experience of the same in Bankruptcy. I make the order.

(Reported *I. L. T. R.*, Vol. xlv., p. 19).

Land Purchase (Ireland) Acts.

THE following Provisional Rules under the Land Purchase Acts have been made:— SUPPLEMENTAL TO ORDER X. OF THE PROVISIONAL RULES DATED 4TH DECEMBER, 1903.

26th day of January, 1910.

It is this day ordered that Order X. of the Provisional Rules dated 4th December, 1903, be amended by the addition of the following rules:—

2. When a percentage is payable out of the Land Purchase Aid Fund in respect of purchase money advanced under the Land Purchase Acts, contemporaneously with the payment of such purchase money into the Bank of Ireland, or the order vesting the estate in the Land Commission, or Congested Districts Board for Ireland, as the case may be, a draft certificate specifying the amount of such percentage shall be prepared in such form as the Judicial Commissioner may direct, and shall be open to inspection in the Agreements for Purchase Office, and may be

objected to as is hereinafter provided during a period of fourteen days from the date of such payment of order, as the case may be.

3. Any interested person who considers that the amount of the percentage payable is not correctly stated in the draft certificate may, during the aforesaid period, lodge in the Registrar's Office an objection, in writing, signed by such person, or his Solicitor, stating his grounds of objection, and whether he applies to have the same amended in any particular. An objection, when lodged, shall be set down for hearing before the Judge on the first available day upon notice to such persons as he may direct.

4. If no objection be lodged within the aforesaid period, or as soon as any objection lodged has been disposed of by the Judge, the draft certificate shall, unless amended by the Judge, and, if amended by the Judge, as so amended, be signed by the proper officer, and shall thereupon be deemed to have been approved of by the Judge, and thereafter no application to discharge or vary the same shall be made without his leave.

Calendar of Incorporated Law Society, 1910

THE Calendar and Law Directory, published by the Society, for 1910, can be obtained in the Secretary's office, price three shillings, or by post three shillings and fourpence.

Reported Cases on Costs.

THIS book, published by the Society some years ago, contains a collection of *verbatim* reprints of the Reports of cases relating to costs decided in Ireland from 1867 to 1891; and also of such of the English cases on the Solicitors' Remuneration Act up to 1891 as are applicable to the law in Ireland. It consists of 735 pages. The remaining copies will be sold at the reduced price of 5s., postage 6d. extra, and can be obtained from the Secretary of the Society, Four Courts.

Spring Assizes, 1910.

NORTH-EAST CIRCUIT.

- Co. Meath.—At Trim, Monday, 28th February, at 11.30 o'clock.
 Co. Louth.—At Dundalk, Tuesday, March 1st, at 11.30 o'clock.
 Co. Monaghan.—At Monaghan, Thursday, March 3rd, at 11 o'clock.

Co. Armagh.—At Armagh, Saturday, 5th March, at 11 o'clock.

Co. Down.—At Downpatrick, Friday, 11th March, at 12 noon.

Co. Antrim.—At Belfast, Tuesday, 15th March, at 12 noon.

City of Belfast.—At Belfast, Thursday, 17th March, at 10.30 o'clock.

Judges.—Right Hon. Lord Justice Cherry, the Hon. Mr. Justice Boyd.

Registrars.—Robert T. F. Greene, Esq., 61 Middle Abbey Street, Dublin; and W. Herbert Boyd, Esq., 13 Upper Mount Street, Dublin.

County Antrim appeals will be taken up in the City Court immediately after the opening of the County Commission.

City of Belfast appeals will be taken in the Record Court at the opening of the City Commission, or after the termination of any county business then undisposed of.

NORTH-WEST CIRCUIT.

Co. Westmeath.—At Mullingar, Monday, 28th February, at 11.30 o'clock.

Co. Longford.—At Longford, Tuesday, March 1st, at 11 o'clock.

Co. Cavan.—At Cavan, Thursday, March 3rd, at 11 o'clock.

Co. Fermanagh.—At Enniskillen, Saturday, March 5th, at 11 o'clock.

Co. Tyrone.—At Omagh, Tuesday, March 8th, at 11 o'clock.

Co. Donegal.—At Lifford, Monday, March 14th, at 11 o'clock.

Co. Londonderry.—At Derry, Thursday, March 17th, at 11.30 o'clock.

City of Londonderry.—At Derry, Friday, March 18th, at 11 o'clock.

Judges.—The Right Hon. the Lord Chief Baron, and Lord Justice Holmes.

Registrars.—Mr. Francis Kennedy, Marino Park, Blackrock, Co. Dublin; and Mr. Hugh O. Holmes, 34 Trinity College, Dublin.

CONNAUGHT CIRCUIT.

King's County.—At Tullamore, Monday, February 28th, at 11.30 o'clock.

Co. Leitrim.—At Carrick-on-Shannon, Wednesday, March 2nd, at 2 o'clock.

Co. Sligo.—At Sligo, Monday, March 7th, at 11.30 o'clock.

Co. Roscommon.—At Roscommon, Thursday, March 10th, at 11 o'clock.

Co. Mayo.—At Castlebar, Monday, March 14th, at 12 noon.

Co. Galway.—At Galway, Thursday, March 17th, at 12 noon.

Judges.—The Right Hon. Mr. Justice Kenny, and the Hon. Mr. Justice Wright.

Registrars.—Mr. E. H. Kenny, Marlfield, Cabinteely, Co. Dublin; and Mr. T. W. Wright, 1 Fitzwilliam Square, Dublin.

MUNSTER CIRCUIT.

Co. Clare.—At Ennis, Tuesday, March 1st, at 11 o'clock.

Co. Limerick.—At Limerick, Friday, March 4th, at 11 o'clock.

City of Limerick.—At Limerick, Friday, March 4th, at 11 o'clock.

Co. Kerry.—At Tralee, Tuesday, March 8th, at 12 o'clock.

Co. Cork.—At Cork, Monday, March 14th, at 11 o'clock.

City of Cork.—At Cork, Wednesday, March 16th, at 11 o'clock.

Judges.—The Lord Chief Justice, and Mr. Justice Dodd.

Registrars.—Mr. Cholmondeley B. Clarke, Airfield, Donnybrook, Co. Dublin; and Mr. Huston Dodd, 94 Marlboro' Road, Donnybrook.

LEINSTER CIRCUIT.

Co. Wicklow.—At Wicklow, Monday, February 28th, at 12.15 o'clock.

Co. Wexford.—At Wexford, Tuesday, March 1st, at 3.15 o'clock.

Co. Waterford.—At Waterford, Thursday, March 3rd, at 12 o'clock.

City of Waterford.—At Waterford, Thursday, March 3rd, at 12 o'clock.

Co. Tipperary (South Riding).—At Clonmel, Saturday, March 5th, at 11 o'clock.

Co. Tipperary (North Riding).—At Nenagh, Wednesday, March 9th, at 11 o'clock.

Queen's County.—At Maryborough, Friday, March 11th, at 11 o'clock.

Co. Kilkenny.—At Kilkenny, Monday, March 14th, at 11 o'clock.

Co. Carlow.—At Carlow, Wednesday, March 16th, at 11 o'clock.

Co. Kildare.—At Naas, Friday, March 18th, at 11 o'clock.

Judges.—The Right Hon. Mr. Justice Gibson, and the Right Hon. Mr. Justice Madden.

Registrars.—Hon. Edward Gibson, Clonlea, Sandymount, Co. Dublin; and Mr. W. H. Atkinson, Nutley, Booterstown, Co. Dublin.

Irish Land Commission.

THE following Sittings of the Court of the Land Commission for hearing Appeals have been provisionally arranged:—

Killarney, February 15th.—Cos. Kerry and Cork (parts of).

Dublin, February 24th.—Leinster (part of). Londonderry, March 1st.—Co. Londonderry and Co. Donegal (part of).

Strabane, March 2nd.—Cos. Donegal and Tyrone (parts of).

Omagh, March 3rd.—Co. Tyrone (part of). Dublin, March 10th.—Leinster (part of).

Galway, March 15th.—Co. Galway.

Solicitors' Benevolent Association.

January 5th.

A meeting of the Directors was held this day. Grants amounting to £32 10s. 0d. were made to four applicants. The draft Report for the year 1909 was submitted and settled.

January 12th.

A meeting of the Directors was held this day. The Secretary reported having received £221 11s. 0d. in annual subscriptions since 1st Jan., donations of £26 5s. 0d. from Mr. R. A. Macnamara (President of the Incorporated Law Society), and £10 10s. each from Sir Benjamin Whitney, Mr. Richard S. Reeves and Mr. A. S. McCoy, and Life Subscriptions of £10 10s. each from Mr. W. V. Seddall and Mr. A. Lloyd-Blood (Vice-Presidents of the Incorporated Law Society), and from Mr. W. Guest Lane.

Grants amounting to £59 11s. 0d. were made to six applicants.

January 26th.

A meeting of the Directors was held this day. The Secretary reported having received £120 15s. 0d. in annual subscriptions since previous meeting, and donations of £10 10s. 0d. from Mr. W. J. Shannon, and £5 5s. 0d. from Mr. W. Alex. Ingram.

Grants amounting to £40 were made to four applicants.

It was decided to hold an election for an annuitant on 20th April next.

THE GAZETTE

OF THE

Incorporated Law Society of Ireland,

SOLICITORS' BUILDINGS, FOUR COURTS, DUBLIN.

Telegrams: "Law Society, Dublin."

Telephones 2607 (2 lines).

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THE GAZETTE

OF THE

Incorporated Law Society of Ireland.

Vol. III, No. 9.]

March, 1910.

[FOR CIRCULATION
AMONGST MEMBERS.

Meetings of the Council.

February 9th.

Taxation of County Court Costs.

A LETTER was read from a member, giving particulars of items disallowed upon taxation of a Solicitor and Client County Court Bill of Costs which he considered to be wrongly disallowed, and asking the views of the Council in reference thereto. The matter was referred to the County Courts Committee with authority to deal with it.

Certificates.

Three applications by Solicitors for liberty to renew their annual certificates were considered and granted.

Apprentices.

A report from the Court of Examiners upon applications of three Law Clerks to be bound under Section 16 was submitted. Two of the applications were granted, and the third was refused.

Cost Queries.

A report was received from the Costs Committee upon the following queries submitted for decision:—Conditions of Sale, under which a purchaser agreed to purchase, provided for the payment of an approval fee by the purchaser to the vendor's Solicitor on draft assignment, in addition to the scale fee payable by the vendor. Is the purchaser bound to pay the approval? The Committee answered this question in the affirmative.

The vendor's Solicitor in the above-mentioned contract requested the purchaser's Solicitor to return the copies documents sent with the abstract of title to have those copies

certified, the conditions of sale providing for certified copies to be furnished. Purchaser's Solicitor declined to return the copies, claiming that he should be furnished with a further set of copies, which should be certified. The query requested a statement as to the recognised custom upon the point. The report stated that the recognised custom is for the purchaser's Solicitor to return the copies which had been sent with the abstract, so that those copies might be certified. The report of the Committee and the answers to the queries were adopted.

February 23rd.

Arrangement Matters.

A letter was read from the Hon. Secretary and Treasurer of the Institute of Chartered Accountants in Ireland expressing the agreement of the Institute with the views expressed by the Council of this Society upon the relative functions of Accountants and Solicitors in Arrangement Matters and contained in a letter to the Solicitor of the Institute. Copies of these letters appear in this GAZETTE.

Finance Bill, 1909.

A letter was read from a member suggesting the desirability of calling a meeting of the profession to consider this Bill, in reference to its effect upon the tenant purchasers of Ireland. It was decided, having regard to the resolutions dealing with the Bill passed by the Council last July, which were circulated amongst Members of Parliament, and to the amendments subsequently inserted in the Bill, and also having regard to the discussion which took place at the last

November General Meeting of the Society, no further useful purpose could be served by the suggested meeting of the profession.

Grants of Probate and Administration.

A letter was read from a member stating that the number of cases in which Grants of Probate and Administration are now taken out through Inland Revenue Officers had of late largely increased, to the great disadvantage of the profession. A reply was directed to be written drawing attention to the limits within which grants are permitted to be taken out through Inland Revenue Officers, and requesting particulars of any cases where such limit had been exceeded.

Certificate

One application by a Solicitor for liberty to renew his annual certificate was considered and granted.

Membership of the Society.

A report was submitted from the Special Committee of the Council appointed to consider the resolutions referred to the Council by the November General Meeting upon the subjects of the amounts of the annual subscription payable by members to the Society, and compulsory membership of the Society, and after discussion the report was referred back to the Committee for further consideration.

Land Acts Rules.

A report was submitted from the Land Act Committee upon Provisional rules issued under the Irish Land Acts, 1903 and 1909, by the Lord Lieutenant, by the Treasury, and the Irish Land Commission, and a representation to the Irish Land Commission was approved of suggesting that the Provisional rules issued by that body upon 26th January, 1910, should be amended by inserting the additional provision that a duplicate of the draft certificate specifying the amount of the percentage payable out of the Land Purchase Aid Fund in respect of purchase moneys advanced under the Land Purchase Acts, should in each case be sent, when the draft certificate is ready, to the Solicitor having carriage, or the Solicitor for the vendor.

Council Meetings.

MEETINGS of the Council will be held upon the following dates:—

March 9th and 23rd.
April 20th.

Committee Meetings.

THE following Committee Meetings were held during February:—

Costs, 1st.
Court of Examiners, 2nd.
Library, 4th.
Gazette, 7th.
County Courts, 11th.
Bye-Laws, 16th.
Land Act, 22nd.

Obituary.

MR. JOHN A. HOGAN, Solicitor, died on the 12th February, 1910, at his residence, Gladwyn, Reigate Hill.

Mr. Hogan, who served his apprenticeship with the late Mr. Nicholas Doolan, of 12 Lower Gardiner Street, Dublin, was admitted in Michaelmas Term, 1850, and practised at 61 Dawson Street, Dublin, up to the year 1888, when he retired.

MR. ALFRED H. MIDDLETON, Solicitor, died on the 12th February, 1910, at Shankill, Co. Dublin.

Mr. Middleton, who served his apprenticeship with his father, the late Mr. Thomas B. Middleton, of Camden Street, Dublin, was admitted in Michaelmas Term, 1841, and practised formerly at 27 York Street, Dublin, and subsequently (up to the year 1905, when he retired) at 26 Eustace Street, Dublin, in partnership with his son, Mr. Thomas B. Middleton, who carries on the business, under the style of A. H. Middleton & Son.

MR. WILLIAM LYNCH, Solicitor, Dublin, died on the 17th February, 1910, at Mountjoy Square, Dublin.

Mr. Lynch, who served his apprenticeship with the late Mr. Andrew Devereux, of 51 Lower Sackville Street, Dublin, was admitted in Hilary Sittings, 1894, and practised at 12 Lr. Ormond Quay, Dublin.

New Member.

THE following has joined the Society during February :—

Hill, Edward, Ballyclare.

Commissioners to Administer Oaths.

THE Lord Chancellor, has appointed the following to be Commissioners to administer Oaths :—

- Michael Corrigan, Solicitor, Dublin.
- Lancelot G. Creagh, Solicitor, Listowel.
- John J. McDonald, Solicitor, Dublin.
- C. Rupert Robinson, Solicitor, Dublin.

New Solicitors.

ADMISSIONS DURING FEBRUARY, 1910.

| <i>Name</i> | <i>Served Apprenticeship to</i> |
|-------------------------------|--|
| Crean, Augustine J. C. | Thomas J. MacGrath, Dublin. |
| Farley, Thomas J., jun. | Thomas O'Meara, Dublin. |
| McCarroll, Hugh Yates, Joseph | Joseph H. McCarroll, Wicklow Bernard J. O'Flaherty, Ennis-corthy. |

Arrangement Matters

THE following letters have passed between the Council of the Society and the Institute of Chartered Accountants upon the subject of the relative functions of Accountants and Solicitors in arrangement matters :—

Incorporated Law Society of Ireland,
Solicitors' Buildings, Four Courts,
Dublin, 21st October, 1909.

Dear Sirs,

Your letter of the 10th August to me, upon behalf of the Institute of Chartered Accountants in Ireland, has been considered by the Council of this Society, and, in reply, I am directed to state the Council are of opinion that in all cases of arrangement with creditors out of Court, a Solicitor, in accordance with the practice which has prevailed for many years, should have the general conduct of the business from and including the convening of the initial meeting of Creditors to the completion of the arrangement; the Accountants engaged, transacting all the usual accountancy work, such as the investigation of the debtor's

books, the ascertainment of his assets, preparation of statement of affairs, and any reports thereon to be submitted to the creditors.

My Council hope that your clients will agree with this statement of the relative functions of Accountants and Solicitors in arrangement matters, so that it may be mutually respected in the future conduct of such matters.

Faithfully yours,
W. G. WAKELY,
Secretary.

Messrs. D. & T. Fitzgerald,
20 St. Andrew Street,
Dublin.

The Institute of Chartered Accountants
in Ireland,

4 College Green,
Dublin, 18th February, 1910.

W. G. Wakely, Esq.,
Secretary,

The Incorporated Law Society of
Ireland,
Solicitors' Buildings,
Four Courts, Dublin.

Dear Sir,

Your letter of the 21st October last to Messrs. D. & T. Fitzgerald, Solicitors to above Institute, came before the Council at their meeting held on the 16th instant, and they have instructed me to say that they entirely concur with the views expressed by your Council with regard to the relative functions of Accountants and Solicitors in arrangement matters, and hope that the members of both professions will mutually respect this division of the work in the future conduct of such matters.

Yours faithfully,
J. HAROLD PIM,
Hon. Sec. & Treas.

Oaths Act, 1909.

THE following is suggested to Commissioners of Oaths as the proper mode of administering the oath in the swearing of an affidavit since the passing of the above Act :—

Unless the deponent voluntarily requests to be sworn as heretofore, the Commissioner,

having seen that the affidavit has been signed, should place it before the deponent, open at the page upon which the deponent has signed; he should then require the deponent to take the Book in his right hand, uplifted, and to repeat after him the following words: "I swear by Almighty God that I have read this my affidavit, that the contents of it are true, and that this is my name and handwriting."

Irish Land Acts, 1903 and 1909.

REGULATIONS made by the Lord Lieutenant under Section 23 (8) of the Irish Land Act, 1903, and Section 4 of the Irish Land Act, 1909.

By the Lord Lieutenant-General and General Governor of Ireland.

ABERDEEN.

WE, John Campbell, Earl of Aberdeen, Lord Lieutenant-General and General Governor of Ireland, hereby make the following Regulations under Section 23 (8) of the Irish Land Act, 1903, and Section 4 of the Irish Land Act, 1909, and We hereby declare that Regulation I. of the Regulations dated 13th February, 1906, is hereby cancelled, and We certify that on account of urgency it is necessary that the said Regulations should come into immediate operation, and accordingly hereby order, pursuant to the power in that behalf conferred by Section 2 of the Rules Publication Act, 1893, and all other powers Us thereunto enabling, that such Regulations shall come into operation forthwith as Provisional Regulations, and continue in force until Regulations shall have been made in accordance with the provisions of the Rules Publication Act.

Allocation of Money available in each Financial Year for Advances.

The sum of money which may become available for the purposes of advances during the financial year commencing 1st April, 1910, after providing the necessary funds for the purposes of the Labourers Acts shall, until further order, be allocated in manner hereinafter appearing.

Of the sum of money so available—

(a.) Four-tenths shall be allocated for the purposes of carrying out sales of

estates and holdings pursuant to the provisions of Sections 1-5 of the Irish Land Act, 1903, as amended by the Irish Land Act, 1909, where the advances are to be made in money alone.

- (b.) Four-tenths shall be allocated for the purposes of carrying out similar sales where the advances are to be made partly by means of money and partly by means of stock.
- (c.) One-tenth shall be allocated for the purposes of carrying out all other Land Commission sales for which advances in money are required or made.
- (d.) One-tenth shall be allocated for the purposes of carrying out all sales for the purposes of the Congested Districts Board for which advances in money are required or made.

Out of the sum allocated in paragraph (c), at least one-half of said sum shall be available for the purposes of carrying out all pending sales to the Estates Commissioners under Sections VI., VII., VIII. of the Irish Land Act, 1903, as to one-half thereof where the advances are to be made in money alone, and one-half thereof where the advances are to be made partly by means of money and partly by means of stock.

Out of the sum allocated under paragraph (d), at least three-fifths of said sum shall be available for the purposes of carrying out all pending sales for the purposes of the Congested Districts Board as to one-half thereof, where the advances are to be made in money alone, and one-half thereof where the advances are to be made partly by means of money and partly by means of stock.

Priority in Cases of Pending Purchase Agreements and of Sales in which Advances are made in money.

For the purposes of determining the priorities between cases at present before the Estates Commissioners and the Congested Districts Board which under the provisions of the Irish Land Act, 1909, are to be financed as pending Purchase Agreements, or in which advances are made in money, the following Regulations shall apply:—

The Estates Commissioners shall cause three Principal Registers to be kept in their offices.

In the first of these Principal Registers (hereinafter referred to as "Principal Register of Direct Sales") all cases of direct sales pending before the Estates Commissioners which, under the provisions of the Irish Land Act, 1909, are to be financed as pending Purchase Agreements shall be entered in the order of priority in which the Agreements to Purchase the holding or parcels of land comprised in the Originating Application or the majority in number of such Agreements were lodged in the offices of the Estates Commissioners. Provided that where Agreements in respect of different estates are lodged on the same day, such estates shall *inter se* be entered in the order of priority of their respective Record numbers.

In the second of these Principal Registers (hereinafter referred to as "Principal Register of Sales to the Estates Commissioners") all cases of sales pending under Sections VI., VII., and VIII. of the Irish Land Act, 1903, which, under the provisions of the Irish Land Act, 1909, are to be financed as pending Purchase Agreements, or in which advances are made in money, shall be entered in order of priority as of the earliest date on which either (a) an Originating Request has been lodged in manner provided by Rules made under the Irish Land Act, 1903; (b) the Vendor has accepted a preliminary estimate of price made by the Land Commission, or; (c) the Land Judge has caused the Land Commission to be furnished with particulars and documents respecting the estate in pursuance of Section 7 of the Irish Land Act, 1903.

In the third of these Principal Registers (hereinafter referred to as "Principal Register of Sales to the Congested Districts Board") all cases of sales pending for the purposes of the Congested Districts Board which, under the provisions of the Irish Land Act, 1909, are to be financed as pending Purchase Agreements, or in which advances are made in money, shall be entered in order of priority as of the earliest date on which either (a) an Originating Request has been lodged in manner provided by Rules under the Irish Land Act, 1903; (b) the Vendor has accepted a preliminary estimate of price made by the Land Commission or has entered into a Preliminary Agreement with the Congested Districts Board with a view to

the purchase of the estate, or; (c) the Land Judge has caused the Land Commission or the Congested Districts Board to be furnished with particulars and documents respecting the estate in pursuance either of Section 7 or of Section 77 of the Irish Land Act, 1903.

The Estates Commissioners shall further cause two Subsidiary Registers to be prepared to each of the said Principal Registers.

The Subsidiary Registers to the Principal Register of Direct Sales shall be called respectively Register of Direct Sales (Part Money, Part Stock) and Register of Direct Sales (All Stock).

The Subsidiary Registers to the Principal Register of Sales to the Estates Commissioners shall be called respectively Register of Sales to the Estates Commissioners (Part Money, Part Stock) and Register of Sales to the Estates Commissioners (All Stock).

The Subsidiary Registers to the Principal Register of Sales to the Congested Districts Board shall be called respectively Register of Sales to the Congested Districts Board (Part Money, Part Stock) and Register of Sales to the Congested Districts Board (All Stock).

The Estates Commissioners shall, as early as possible, in each calendar year, publish a notice in the *Dublin Gazette* drawing the attention of Vendors of estates in the case of pending Purchase Agreements to the provisions of the Irish Land Act, 1909, with reference to the making of advances by means of money and of Guaranteed $2\frac{1}{2}$ per cent. Stock, or partly by means of money and partly by means of said Stock, and inviting such Vendors who may desire that the advances in their cases may be made in whole or in part by means of such Stock, to apply to the Estates Commissioners on or before the 1st April in that year in manner prescribed in such Notice that the advances in the case of their estates may be made in whole or in part by means of such Stock.

In all cases in which, after the date of publication of such Notice, and on or before the 1st April following, applications are made by or on behalf of Vendors that the advances in their cases shall be made in part by means of such Stock, the Estate Commissioners shall forthwith cause all such cases to be entered on the Subsidiary Register, entitled ("Part Money, Part Stock") of the class of sales to which the applicant's case

belongs, and the case of such Vendor shall forthwith be removed from the Principal Register. Provided always that no applicant shall be entitled to be placed on this Subsidiary Register (Part Money, Part Stock) unless he has agreed to take at least one moiety of his advance in Stock.

In all cases in which, after the date of the publication of such notice, and on or before the 1st of April following, applications are made by or on behalf of Vendors, that the advances in their cases shall be made wholly by means of Guaranteed $2\frac{1}{2}$ per cent. Stock, the Estates Commissioners shall, save as hereinafter mentioned, forthwith cause all such cases to be entered on the Subsidiary Register entitled "All Stock" of the class of cases to which applicant's case belongs, and the case of such applicant shall thereupon be removed from the Principal Register.

Cases shall be entered on the Subsidiary Registers for the year commencing 1st April, 1910, in the relative order of priority of such cases according to the Principal Register from which they have been respectively removed.

Cases entered on the Subsidiary Registers for all subsequent years shall be entered in the same relative order of priority, save that cases entered on a Subsidiary Register for any year, but not reached during that year, shall be entitled to keep their places on such Subsidiary Register for the ensuing and following years in their former priority, and in priority to all other cases which may be placed on such Subsidiary Register for the first time.

The Estates Commissioners may at any time, on the application by or on behalf of a Vendor transfer the case to the principal Register of the applicant's class, or from one Subsidiary Register to another, and in such case, the case so transferred shall be entered on such Principal or Subsidiary Register and take priority on the Register to which it is transferred as of the date of transfer.

Sales on each Principal and Subsidiary Register shall, so far as practicable, and having regard to the amount of money and Stock available in each case be proceeded with as between the several Registers *pari passu*, and as between the cases entered on each Register respectively be proceeded with and the advances sanctioned respectively in the order of priority of that Register.

Provided always that the Estates Commissioners and the Congested Districts Board shall take into consideration any default or delay on the part of Vendors and Tenant Purchasers in the discharge of the requirements of the Commissioners, or of any duty imposed on them, so as not to permit the same to retard the progress of proceedings or the making of advances in the cases of other Vendors and Tenant Purchasers.

In case it appears that the amount allocated as hereinbefore mentioned for each of the Subsidiary Registers entitled (Part Money, Part Stock) will not be required for the purpose of such Register, than the amount so allocated and not required may be utilised for carrying out sales on the Principal Register of the class in respect of which the money has been so allocated and is not so required.

In case it appears at any time during any current year that the amount allocated for any class of cases is greater than is required for that class, then the amount so allocated and not so required may be utilised for such other class of sales as the Lord Lieutenant may direct.

*Future Sales when Advances are made in
3 Per Cent. Stock.*

Future Sales, under Sections 1-5 of the Irish Land Act, 1903, as amended by the Irish Land Act, 1909, which, under the provisions of the Irish Land Act, 1909, are to be financed as future Purchase Agreements, shall be proceeded with, and advances sanctioned, so far as practicable in the order of priority in which the Agreements to Purchase were lodged in the office of the Estates Commissioners.

Sales of estates proposed to be sold to the Estates Commissioners under the provisions of Sections VI., VII., and VIII. of the Irish Land Act, 1903, as amended by the Irish Land Act, 1909, other than those hereinbefore provided for shall, so far as practicable, be carried out by the Estates Commissioners in the order of priority as of the earliest date on which

- (a) an Originating Request has been lodged in manner provided by Rules, or
- (b) the Vendor has accepted a preliminary estimate of price made by the Land Commission, or

(c) the Land Judge has caused the Land Commission to be furnished with particulars and documents respecting the estates in pursuance of Section 7 of the Irish Land Act, 1903.

All other sales to be carried out by the Land Commission as distinguished from the Estates Commissioners shall be proceeded with and advances shall be sanctioned, so far as practicable, in the order of priority in which the Agreement was lodged in the office of the Land Commission.

Sales of estates proposed to be sold to the Congested Districts Board under the provisions of Sections 72, 77, and 79 of the Irish Land Act, 1903, as amended by the Irish Land Act, 1909, other than those hereinbefore provided for shall, so far as practicable, be carried out by the Congested Districts Board in the order of priority as of the earliest date on which either

- (a) an Originating Request has been lodged in manner provided by Rules,
- (b) the Vendor has entered into a preliminary agreement with the Congested Districts Board with a view to the purchase of the estate, or
- (c) the Land Judge has caused the Congested Districts Board to be furnished with particulars and documents respecting the estate in pursuance of Section 77 of the Irish Land Act, 1903.

Provided always that the Estates Commissioners and the Congested Districts Board shall take into consideration any default or delay on the part of Vendors and Tenant Purchasers in the discharge of the requirements of the Commissioners, or of any duty imposed on them, so as not to permit the same to retard the progress of proceedings or the making of advances in the cases of other Vendors and Tenant Purchasers.

Given at His Majesty's Castle of Dublin, this 15th day of February, 1910.

By His Excellency's Command,
J. B. DOUGHERTY.

Irish Land Act, 1909.

PROVISIONAL REGULATIONS.

THE Lords Commissioners of His Majesty's Treasury, in pursuance of the powers con-

ferred by Section 14 of the Irish Land Act, 1909, and the First Schedule thereto; and of every other power enabling Them in this behalf, hereby, without prejudice to any further exercise of the said powers, make the following Regulations; and They further certify, under Section 2 of the Rules Publication Act, 1893, that on account of urgency such Regulations should come into operation forthwith as Provisional Regulations and continue in force until Statutory Rules shall have been made in accordance with the last-mentioned Act.

REGULATIONS.

For the purpose of the application of the Scale in the First Schedule of the Irish Land Act, 1909, the number of years' purchase represented by the Advance shall be ascertained:

I. In the case of the purchase of a parcel of untenanted land by dividing the amount of the purchase money by the amount which the Estates Commissioners or the Congested Districts Board, as the case may be, shall estimate to have been the fair annual value of such parcel to the owner at the date of purchase.

II. In any case where the amount advanced is less than the purchase money, by dividing the amount of the purchase money by the amount of the rent, or in the case of untenanted land, by the amount which the Estates Commissioners shall estimate to be its fair annual value to the owner.

(Signed), *Cecil Norton.*

(Signed), *John W. Gulland.*

Treasury Chambers, Whitehall,
15th February, 1910.

Easter Sittings Lectures.

LECTURES will be delivered to the Senior Class upon the subjects of Real Property, Equity, and Conveyancing on the following dates in Easter Sittings, 1910:—

April 15th, 19th, 22nd, 26th, 29th.
May 3rd, 6th, 10th, 13th.

Lectures will be delivered to the Junior Class upon Common Law on the following dates in Easter Sittings, 1910:—

April 18th, 21st, 25th, 28th.
May 2nd, 5th, 9th, 12th.

Dates of Examinations.

THE following are the dates of the May, 1910, Examinations:—

May 11th and 12th.—Preliminary (Notices to be lodged before April 13th).—

May 19th and 20th.—Final (Notices to be lodged before April 21st).

Solicitors' Apprentices' Debating Society.

THE following have been elected to be the Officers and Committee of the Solicitors' Apprentices' Debating Society for the Session ending July next:—

Auditor.—Charles B. W. Boyle.

Secretary.—John J. Sheil, 18 Bachelors' Walk, Dublin.

Treasurer.—Samuel Tarrant.

Committee.—J. T. Doyle, J. E. Wallace, R. V. Lynam, Michael Dwyer, J. J. O'Connell, James Lynn.

Solicitors Benevolent Association.

A MEETING of the Directors was held upon 23rd February. The Secretary reported having received since last meeting the sum of £67 4s., making the total annual subscriptions received since 1st January last £409 10s. Applications for election to an annuity of £15, to be held in April, were submitted, and it was decided that the names of all the applicants should be placed upon the voting paper. The Directors made a grant to one applicant of £10, making the total amount of relief granted since 1st

January to be the sum of £132 11s. The return of the voting for the election of Chairman, Vice-Chairman, and Honorary Secretary was submitted, with the result that Mr. Fry was re-elected Chairman, Sir George Roche Vice-Chairman, and Mr. M. Barrington Jellett, Hon. Secretary.

The following new members have been enrolled since the 1st January, 1910:—

P. J. Brady, M.P.
John Byers
J. Barry Brown
Hume Babington
P. J. Collins
F. R. M. Crozier
S. H. Crawford
John F. Dickie
Patrick Donnelly
Charles Ebrill
P. J. Henry
H. J. Jones

John George Lidwell
Robert McGuckin
James McCoy
J. H. McCarroll
P. E. O'Donnell
Daniel O'Callaghan
John N. Scallan
W. W. Thornhill
John F. Williams

ALL communications connected with THE GAZETTE (other than advertisements) should be addressed to the Secretary of the Society, Solicitors' Buildings, Four Courts, Dublin.

THE GAZETTE will accept advertisements for sale and purchase of property, loans, securities offered, and money for investments on mortgages, partnerships, clerkships, and generally such advertisements as would be of service to the members of the Society and the Profession. Communications as to advertisements should be addressed to Messrs. Hely's Ltd., 28 Dame Street, Dublin.

THE GAZETTE

OF THE

Incorporated Law Society of Ireland,

SOLICITORS' BUILDINGS, FOUR COURTS, DUBLIN.

Telegrams: "Law Society, Dublin."

Telephones 2607 (2 lines).

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THE GAZETTE

OF THE

Incorporated Law Society of Ireland.

Vol. III, No. 10.]

April, 1910.

[FOR CIRCULATION
AMONGST MEMBERS.

Meetings of the Council.

March 9th.

Royal Commission on Divorce.

It was decided to ascertain whether the Royal Commission on Divorce included an inquiry into the working of matrimonial law in Ireland.

Dublin County Court Bar Association.

An application for permission to hold the annual meeting of the Dublin County Court Bar Association in the Lecture Theatre of the Society was granted.

Land Commission Rules.

A letter was read, in reply, from the Secretary of the Irish Land Commission stating that, while every facility will be afforded to the Solicitor for the vendor, or other person interested, to inspect the draft certificate as to the percentage referred to in the Provisional Rules of the 26th January, and to take extracts, the Commissioners could not comply with the request of the Council to furnish a duplicate of the certificate to the vendor or his Solicitor, which in many instances will be a document of considerable dimensions.

It was decided to ask the Commissioners to receive a deputation from the Council, consisting of the President and Vice-Presidents, to discuss this matter.

Certificate.

An application by a Solicitor for liberty to renew his annual certificate was considered and granted.

Bye-Laws.

A report from the Special Committee appointed to consider the resolutions of the November General Meeting relative to Membership of the Society was considered, and its further consideration was adjourned till next meeting.

Solicitors' Acts Amendment Bill.

A report was submitted from the Parliamentary Committee upon a Bill to amend the Solicitors Acts, introduced upon 24th February by Captain Craig, M.P., and Mr. Thomas Corbett, M.P. The report stated that the Bill provides for the following amendments of the existing English and Irish Solicitors Acts—(1) That any person who takes by examination the University degree of LL.B. and who produces to the Incorporated Law Society satisfactory evidence of having been clerk for three years in a Solicitor's office, may be admitted a Solicitor; (2) that any person who for twelve years, subsequent to his attaining eighteen years of age, has been *bona fide* engaged as clerk in a Solicitor's office, transacting the business usually transacted by Solicitors, and who produces to the Incorporated Law Society satisfactory evidence of such clerkship, may, upon passing the Final Examination, be admitted a Solicitor; (3) a right of appeal against the decision of the Incorporated Law Society under the two previous clauses; (4) that contracts of service between the persons admissible to the profession under the Bill and their employers need not be in writing, and, if in writing, should be liable to sixpence duty, or, if under seal, to ten shillings duty.

The report recommended the Council to take steps to oppose the Bill.

The report was adopted; and it was resolved to request Members of Parliament to give notice of motion to move the rejection of the Bill. The following resolution was also adopted, and copies directed to be circulated amongst Members of Parliament:

"The Council of the Incorporated Law Society of Ireland having considered the Solicitors Acts Amendment Bill introduced by Captain Craig, M.P., and Mr. Thomas Corbett, M.P., desire to record their disapproval of the entire of its provisions, and to express the hope that if the Bill should reach its second reading stage it will be rejected.

"The Council do not consider it would be in the interests of the public or of the Solicitors' profession that any person should be admitted to be a Solicitor without complying with the existing requirements of service under articles and the passing of examinations.

"The Council are of opinion that university graduates and law clerks are given by the existing law ample facilities and sufficient exemptions for the purpose of seeking admission to the profession."

Apprentices' Debating Society.

A letter was read from the Hon. Sec. of the Solicitors' Apprentices' Debating Society, submitting, for the approval of the Council, a list of subjects for debates selected by the Committee of the Society, and conveying the request of the Committee that the ordinary weekly meetings of the Debating Society should be held in the Solicitors' Buildings. The list of subjects for debates was approved of, and permission was granted to hold the meetings of the Society in the Solicitors' Buildings.

March 23rd.

Presentation.

The Council passed a cordial vote of thanks to their colleague, Mr. Richard S. Reeves; for his presentation to the Society of an engraving of Daniel O'Connell, M.P., to be placed amongst the collection of engravings in the Council Chamber.

Taxation of Costs.

The practice of requiring an affidavit of credits to be approved of by the opposing Solicitor was considered, and as there is an alternative course to this practice whereby the affidavit may be attached to the bill of costs, without being approved of, so that its contents can be discussed at the taxation, the Council did not consider it necessary to take further action in this matter.

Solicitors' Acts Amendment Bill.

Letters were read in reply from Mr. Healy, K.C., M.P.; Mr. Brady, M.P.; Mr. Vincent Kennedy, M.P.; and Mr. Hills, M.P., promising their support in opposition to this Bill.

Land Commission Rules.

The President informed the Council that he and the Vice-Presidents had had an interview with Mr. Justice Wylie and the Land Commissioners in reference to the Provisional Rule of 26th January last (see GAZETTE of February, page 82) as to the preparation of the draft certificate specifying the amount payable out of the Land Purchase Aid Fund, and that upon hearing their suggestions Mr. Justice Wylie and the Commissioners had stated that the rule would be amended by inserting in it a provision for notice being sent to the Vendor or his Solicitor of the draft certificate being ready for inspection, and for an extension of the time limited for objection.

The President also informed the Council that, in accordance with the provisions of the Land Purchase Acts of 1903 and 1909, he had been consulted by Mr. Justice Wylie and the Estates Commissioners relative to draft rules under the Land Act of 1909, and that having conferred with the Land Acts Committee of the Council, he had made certain suggestions for amendment of the draft rules, which suggestions had been accepted by the Judge and Commissioners.

Royal Commission on Divorce.

A letter was read, in reply, from the Secretary of the Royal Commission on Divorce stating that as at present arranged the Commission does not intend to take evidence in reference to the matrimonial laws as administered in Ireland, nor does he apprehend that any such evidence comes within the term of reference.

Certificates.

Two applications by Solicitors for renewal of their certificates were considered and granted.

Preliminary Examination.

A memorial from an intending apprentice to the Lord Chancellor and Judges named in Section 18 of the Solicitors (Ireland) Act, 1898, praying for a modified preliminary examination was considered, and it was resolved that same be not opposed.

Membership of the Society.

A report was submitted from the Special Committee of the Council appointed to consider the resolutions referred to the Council by the November General Meeting, and was adopted. It was resolved to report to the May General Meeting, that the Council are of opinion that the suggestion that the Bye-laws should be amended so that the subscriptions of members admitted Solicitors for less than three years should be at the rate of ten shillings per annum, the country member paying such lower rate of subscription to be entitled, so long as he is less than three years admitted as a Solicitor, to vote both for the Delegate of his Province and for the ordinary members of the Council. It was further resolved to report to the May General Meeting that the Council are of opinion that it is not desirable to seek powers to enforce compulsory membership of the Society.

Council Meetings.

MEETINGS of the Council will be held upon the following dates :—

April 20th.
May 4th and 18th.

Committee Meetings.

THE following Committee Meetings were held during March :

Bye-Laws, 2nd.
Parliamentary, 4th.
Court of Examiners, 7th.
Gazette, 10th.
Land Acts, 15th.
Costs, 18th.

Obituary.

MR. ARCHIBALD W. TISDALL, Solicitor, died on the 4th March, 1910, at his residence, East Grove, Tonbridge.

Mr. Tisdall, who served his apprenticeship with the late Mr. Archibald Tisdall, of 3 Upper Sackville Street, Dublin, was admitted in Trinity Sittings, 1880, and practised formerly at 30 College Green, Dublin, in partnership with Messrs. Alfred E. and Lewis Goodbody under the style of Goodbody and Tisdall, and subsequently at 19 Upper Merrion Street in his own name.

MR. JAMES J. MALONE, Solicitor, died on the 9th March, 1910, at Dublin.

Mr. Malone, who served his apprenticeship with his father, the late Mr. James Malone, of 16 Harrington Street, Dublin, was admitted in Easter Term, 1874, and practised formerly at 33 Kildare Street, Dublin, in partnership with the late Mr. Edmond Leahy under the style of Leahy and Malone, and latterly he practised at Kells, County Meath:

MR. JOHN CORCORAN, Solicitor, died on the 10th March, 1910, in London.

Mr. Corcoran, who served his apprenticeship with his father, the late Mr. Laurence W. Corcoran, of 4 St. Stephen's Green, Dublin, and Enniscorthy, was admitted in Michaelmas Term, 1872, and practised formerly at 8 Leinster Street, in partnership with the late Mr. John Trevor Fox, under the style of Fox and Corcoran, and subsequently, at 24 Westland Row, Dublin, in his own name, up to the year 1899, when he retired.

Legal Appointments.

THE Lord Lieutenant has appointed Mr. James Roche, Solicitor, to be a Resident Magistrate for the County of Mayo, under the provisions of the Act 6 Wm. IV., Cap. 13. Mr. Roche was admitted a Solicitor in Trinity Sittings, 1903, and practised at Omagh, Co. Tyrone.

Mr. Warren S. L. Wright, Solicitor, has been appointed to be Registrar of the High Court at Mombasa, British East Africa. Mr. Wright was admitted a Solicitor in Hilary Sittings, 1905, and practised at Tullamore, King's County.

Mr. Martin J. Burke, Solicitor, 53 Waring Street, Belfast, has been appointed Consul for Belfast and district, for the United States of Mexico.

Commissioner to Administer Oaths.

The Lord Chancellor has appointed the following to be a Commissioner to administer Oaths:

Robert Mecredy, Solicitor, Swanlinbar.

New Solicitors.

ADMISSIONS DURING MARCH, 1910.

| Name | Served Apprenticeship to |
|------------------------|-------------------------------|
| Babington, David L. J. | Stuart C. Ross, London-derry. |
| Bailey, Edward William | Alexander McDowell, Belfast. |
| Hamilton, James Orr | Barry Meglaughlin, Dunganon. |
| Hazelton, John Douglas | Robert E. McLean, Belfast. |
| McCallum, John Dun | Robert T. Martin, Belfast. |
| Sanderson, William | Thomas Falls, Dublin. |
| Howard | |

Result of Intermediate Examination.

At the Intermediate Examination held upon the 1st March, the following passed the examination, and their names are arranged in order of merit:

CLASS I.

1. Francis Kennedy.
2. Matthew R. B. Dolan.
3. John F. Smyth.

Four candidates attended, three passed, one was postponed.

Recent Decisions affecting Solicitors.

(Notes of decisions, whether in reported or unreported cases, of interest to Solicitors, are invited from Members.)

CHANCERY DIVISION—LAND JUDGES.
(Before Madden, J.)

Donegal County Council and Wilson & Simms.
Feb. 14, 1910.—Costs—Local registration of title—Sale of portion only of registered land

—Abortive proceedings for sale—Solicitors Remuneration Act, 1881—Scale of fees and costs.

On a sale, or abortive sale, of portion only of registered land the solicitor for the purchaser, or would-be purchaser, is entitled to

remuneration as provided in the schedule of fees in proceedings before the Land Judge, and the scale of fees and costs allowed in proceedings under the Local Registration of Title (Ireland) Act, 1891, does not apply at all, except in so far as it incorporates the schedule of fees in proceedings before the Land Judge.

Messrs. Wilson & Simms acted as solicitors to the Donegal County Council in the matter of the sale and abortive sale by private treaty to the council of three small plots of land, situated respectively on farms owned respectively by James Callan, William Long and Samuel Marshall. No sale was effected as regards Marshall's land. In the other two cases sales were effected. The plots were purchased by the council, pursuant to their powers under the Local Government and Public Health Acts, and were required as quarries. Each of the two farms, on which were situated the plots purchased by the council, had been purchased by the owner under the Land Purchase Acts, and consequently was subject to a terminable annuity, payable to the Land Commission, and had been registered under the Local Registration of Title (Ireland) Act, 1891. Callan's farm had been registered discharged from equities, and was not subject to any burden other than the terminable annuity. Long's farm had been registered, subject to equities, and was subject also to a charge created in favour of one Hastings. The price paid by the council for the plots purchased from Callan and Long did not, in either case, exceed £100. The bill of costs furnished by Messrs. Wilson & Simms in respect of these two purchases and of the attempted purchase amounted to £28 2s. 7d. It was taxed upon the requisition of the county council, and was upon taxation reduced by the sum of £11 2s. 6d. This reduction was arrived at by the complete disallowance of all items relating to the attempted purchase from Marshall, and by the application, as regards the items relating to the purchases from Callan and Long, of the principle that in each of those two cases Messrs. Wilson & Simms were entitled, as for a transfer on a sale of registered land of a value not exceeding £100, to the fee of £1 1s. set forth in Part I. of the First Schedule to the Rules made pursuant to the Local Registration of Title

(Ireland) Act, 1891, and were also entitled, as regards the plot purchased from Callan, to fair remuneration for such work as was necessarily done by them in consequence of the plot purchased from Callan being part only of the land of which Callan was registered owner, and were also entitled, as regards the plot purchased from Long, to fair remuneration for such work as was necessarily done by them in consequence not merely of the fact that the plot purchased from Long was part only of the land of which Long was registered owner, but also of the fact that Long's land was registered subject to equities that had to be discharged as regards the plot purchased by the council, and also of the further fact that Long's farm was subject to a charge that had to be redeemed so far as it related to the plot purchased by the council. The matter now came before the Court on motion on notice by Messrs. Wilson & Simms that the taxation should be reviewed as to the items that the Taxing Master had disallowed, and that such items should be reinstated, or that it should be declared that the Master had jurisdiction to allow such items under Schedule II. of the Solicitors Remuneration Act, 1881, and the General Orders, and that the bill should be referred back to the Master with a direction that such items should be taxed according to said Schedule and General Orders.

Madden, J.—The guinea fee does not apply to either Callan or Long's case, in each of which there was an apportionment of the terminable annuity, whilst in Long's case there was further work arising out of the facts that Long's land had been registered subject to equities and afterwards was burdened with a charge. In my opinion neither of these sales are "provided for" within the meaning of s. (f) of the scale of costs and fees to be allowed solicitors in proceedings under the Local Registration of Title (Ireland) Act, 1891, so I must send the bill back to the Taxing Master with a direction that this scale of fees is not applicable to any part of it, and that the costs, including those of the attempted purchase from Marshall, must be taxed in accordance with the schedule of fees in proceedings before the Land Judge. The county council have failed in their contention; Messrs. Wilson & Simms, in asking that they should be

declared entitled to such fees as are payable under Schedule II. of the Solicitors Remuneration Act and the several orders, have asked for more than they can get; so each side must abide their own costs. (Reported *Irish Law Times Reports*, Vol. xlv., page 62).

KING'S BENCH DIVISION, (ENGLAND).
(Before Pickford, J.)
Medley v. The London United Tramways (Limited) and the London General Omnibus (Limited).
Feb. 23, 1910.—Two Defendants separately represented—Plaintiff successful against one defendant—Costs payable to successful defendant, recoverable from unsuccessful defendant.

The Plaintiff claimed damages for personal injuries against two sets of defendants who were separately represented.

It appeared that the plaintiff, Mr. Charles Medley, a wheelwright of Haven Lane, Ealing, was, on November 23, 1908, a passenger on a motor-omnibus of the London General Omnibus Company going along High Street, Acton, and when he was about to alight he was struck by the near-side hind wheel, which suddenly came off, with the result that his left leg and foot were pinned between the wheel and the step. In High Street, Acton, the London United Tramways have tramway lines and are responsible for the proper repair and the upkeep of the lines and of the adjoining roadway and track. The plaintiff alleged that the lines and track or adjoining roadway were in a negligent state of disrepair, and in such a condition as to constitute a nuisance, with the result that the wheel of the motor-omnibus was wrenched off or loosened so that it came off. The plaintiff also alleged that the London General Omnibus Company were negligent in using an omnibus with a defective wheel, and in not avoiding a part of the roadway that was in disrepair. Both defendant Companies denied all liability. The plaintiff's out-of-pocket expenses were about £100, and his ability to do his work had been impaired. The jury returned a verdict for the plaintiff for £450 against the London General Omnibus Company only, and they found that the accident was not caused by negligence of the tramway company.

Judgment was given for the plaintiff for £450 against the omnibus company. Judgment was given for the tramway company against the plaintiff. The question whether the unsuccessful defendants should be ordered to pay to the plaintiff the costs payable by the plaintiff to the successful defendants was reserved.

Mr. Justice Pickford subsequently made an order that the plaintiff's costs recovered against the unsuccessful defendants should include the costs he might have to pay to the successful defendants.

(Reported *The Times Law Reports*, Vol. xxvi., page 315.)

COURT OF APPEAL (ENGLAND).

(Before Cozens-Hardy, M.R., Fletcher Moulton and Buckley, L.JJ.)

Gundry v. Sainsbury.

Feb. 25, 1910.—*Solicitor—Costs—Oral agreement by client to pay no costs of action to Solicitor—Right of client to recover costs from unsuccessful party—Solicitors Act, 1870 (33 and 34 Vic., c. 28), ss. 4, 5.*

In an action to recover damages in respect of injuries caused by the defendant's dog, the plaintiff, in cross-examination, stated that he could not afford to pay the costs of the action, and that he had verbally arranged with his solicitor not to pay any costs. The jury found a verdict for £15 in favour of the plaintiff. In those circumstances the County Court Judge held that the plaintiff was not entitled to recover any costs from the defendant.

Held, that as party and party costs are only given as an indemnity, and as the plaintiff, by virtue of the agreement, was not liable to pay any costs to his solicitor, he was not entitled to recover costs from the defendant; and *semble* that the effect of the arrangement between the plaintiff and his solicitor, although verbal, was to bring into operation the proviso to S. 5 of the Solicitors Act, 1870, and to preclude the plaintiff from recovering any costs from the defendant.

Decision of the Divisional Court (see *GAZETTE* of December, 1909, page 61) affirmed.

The Master of the Rolls said that the appeal raised a curious and important point. The

plaintiff claimed damages in the County Court for an injury resulting from the bite of a dog. The action was fought, and the plaintiff recovered £15 damages, and the learned County Court Judge ordered judgment to be signed for that amount, but did not give any costs of the action as against the defendant. There were two passages in the judgment of the learned County Court Judge which stated clearly his reasons for that course:—"The question in this case was whether the successful plaintiff was entitled to the costs of the action, he having stated in his cross-examination that he had verbally agreed with his solicitor that he (the plaintiff) should not pay him any costs;" and a little further on, "In this case the agreement between client and solicitor was that the client should pay the solicitor nothing in respect of costs." It was impossible to find better evidence of that agreement against the plaintiff than his own statement. The learned County Court Judge, having had that statement made in the box on cross-examination by the plaintiff, had reserved the question of costs till a subsequent day. No application was made on that hearing to admit further evidence, and it was not till the last moment that he was asked to admit further evidence. The learned County Court Judge refused to admit further evidence in the exercise of his discretion. It was impossible for the Court to interfere with that discretion, and his Lordship had not the slightest doubt on the facts that the learned County Court Judge was amply justified in the conclusion at which he had arrived that there was an agreement between the plaintiff and his solicitor that the plaintiff should pay nothing in respect of costs. That gave rise to the question: What was the position of the defendant in the action in consequence? In his Lordship's opinion the point made by Counsel for the defendant on the Common Law was a good point and sufficient to dispose of the case. Party and party costs were only given as an indemnity, and in the character of an indemnity. He would read one passage from the judgment of Baron Bramwell in *Harold v. Smith* (5 H. and N., 381, at p. 385):—"Costs as between party and party are given by the law as an indemnity to the person entitled to them;

they are not imposed as a punishment on the party who pays them, nor given as a bonus to the party who receives them. Therefore, if the extent of the damnification can be found out, the extent to which costs ought to be allowed is also ascertained." If, in the face of the evidence which the learned County Court Judge accepted, the defendant in the present action were ordered to pay costs, those costs would be given as a bonus to the party who received them. That seemed contrary both to justice and common sense. The decision in *Harold v. Smith* was fifty years old, and his Lordship was not prepared to depart from it, and on that ground he thought the appeal must fail. Then came a further and difficult point under Section 5 of the Attorneys and Solicitors Remuneration Act, 1870. There was no express evidence whether the agreement in the present case was in writing or not; but assuming that it was a parol agreement, it was said on behalf of the plaintiff that Section 5 only applied to an agreement in writing. It is apparent that the proviso at the end of Section 5, though not purely declaratory, was an application of the settled common law principle to the particular facts, and was absolutely necessary, having regard to the first part of Section 5. In the view of the Court below that proviso applied not merely to an agreement in writing but to any agreement by parol of which, as the Court of Appeal had held in *Clare v. Joseph*, the client could take advantage, and his Lordship was not prepared to say, although he felt more difficulty about it than his brethren, that that view was wrong. On the Common Law point, therefore, his Lordship thought that the defendant was right, and he was not prepared to say that he was not right on the other point also, so on both grounds the appeal must be dismissed.

The Lord Justices also delivered judgments dismissing the appeal.

(Reported *The Times Law Reports*, Vol. xxvi., page 321).

Irish Land Commission.

THE following Sittings of the Court of the Land Commission for hearing Appeals have been provisionally arranged:—
Dublin, April 15th.—Leinster (part of)

Limerick, April 19th.—Co. Limerick and Co. Tipperary (part of).
Clonmel, April 21st.—Co. Waterford and Co. Tipperary (part of).
Ennis, April 26th.—Co. Clare (part of).
Cork, April 28th.—Co. Cork (part of).
Dublin, May 5th.—Leinster (part of).
Killarney, May 10th.—Co. Kerry (part of).
Dingle, May 12th.—Co. Kerry (part of).
Dublin, May 17th.—Leinster (part of).

Solicitors' Apprentices' Debating Society, Session 1910.

PROGRAMME FOR EASTER AND TRINITY SITTINGS, 1910.

*Meetings to be held at Eight o'clock, p.m.,
in the Hall of the Incorporated Law Society,
Four Courts, Dublin.*

EASTER SITTINGS.

April 18th.—Debate.—"That the Future Interests of Ireland depend on the Development of her Agricultural resources."
April 25th.—Legal Debate.—"That the Case of *Cooke v. Midland Great Western Railway of Ireland* (1909), A.C. 229, was wrongly decided."
May 2nd.—Debate.—"That the action of the House of Lords in rejecting the Budget was unconstitutional."
May 9th.—Impromptu Speeches.
May 16th.—Legal Debate.—"That the Decision of the House of Lords in the Case of *O'Reilly v. McCall* (1910), 2 J.R. 42, was wrong."

TRINITY SITTINGS.

June 6th.—Debate.—"That Censorship of Literature is essential for the moral welfare of the Community."
June 13th.—Impromptu Speeches.
(Candidates for Offices for Session 1910-1911 to be nominated).
June 20th.—Debate.—"That the Socialistic Tendency of the present day is to be deplored."
June 27th.—Essay Night.
(Result of Election of Officers for the Session 1910-1911 to be declared).

Easter Sittings Lectures.

LECTURES will be delivered to the Senior Class upon the subjects of Real Property, Equity, and Conveyancing, at four o'clock, p.m., on the following dates in Easter Sittings, 1910:—

April 15th, 19th, 22nd, 26th, 29th.

May 3rd, 6th, 10th, 13th.

Lectures will be delivered to the Junior Class upon Common Law, at four o'clock, p.m., on the following dates in Easter Sittings, 1910:—

April 18th, 21st, 25th, 28th.

May 2nd, 5th, 9th, 12th.

Dates of Examinations.

THE following are the dates of the May, 1910, Examinations:—

May 11th and 12th.—Preliminary (Notices to be lodged before April 13th).

May 19th and 20th.—Final (Notices to be lodged before April 21st).

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