sense, but debts due by the firm's bankers to the partners. Still, I think they must be held to have been book debts in the sense of the agreement.

"That being so, the result is that I sustain the first plea-in-law for the defender Dr Alexander, and the second plea-in-law for Dr Elliot, and therefore assoilzie the defenders from the conclusions of the action with expenses."

The pursuer reclaimed, and argued—The agreement applied only to the debts outstanding at its date, and not to sums in the coffers of the firm or in bank. For all that was assigned to Dr Elliot was "book debts," and money already collected was not a book debt. A sum in the possession of a surviving partner of a dissolved firm was in possession of the firm, which still existed for winding-up purposes, and was not a debt due by him to the firm. A balance in bank was not a book debt—*In re Stevens, Stevens* v. *Kelly*, May 2, 1888, W.N., pp. 110 and 116. See also *Official Receiver* v. *Tailby*, Nov. 20, 1886, 18 Q.B.D. 25, *per* Lord Esher, M.R., at p. 29. A book debt was a debt on open account or current account — Bell's Comms., i. 347 (ed. M'L.). What was assigned to Dr Elliot was here particularly specified, and this specification did not include moneys collected. The maxims *specialia derogant generalibus* and *enumeratio unius est exclusio alterius* applied — Trayner's Latin Maxims, 230 and 182; *Earl of Kintore* v. *Lord Inverury*, April 16, 1863, 4 Macq. 520, *per* Lord Westbury, L.C., at p. 522; Ersk. Inst., iii., 4, 9. The doctrine relied on by the defenders applied only to *mortis causa*, and not to *inter vivos* conveyances. The pursuer's right to her husband's share of the moneys collected and not still owing at the date of the agreement had therefore not been assigned to Dr Elliot under the agreement, and she was entitled to an accounting from Dr Alexander with reference to them.

Argued for the defender Dr Elliot—The intention of the agreement was to convey to Dr Elliot the deceased's whole interest in the business and all his rights as against the old firm. The enumeration of the particular things of which the practice was said to consist did not derogate from the generality—M'Laren on Wills and Succession, 623, and cases there quoted. The *specialia* here were merely illustrative—*Dean* v. *Gibson*, February 26, 1867, L.R., 3 Eq. 713. The expression book debts must be read in view of the intention of the agreement, and so read it covered the book debts already collected as well as those still due. The pursuer's rights, as regards the moneys collected, had therefore been assigned by her to Dr Elliot and she was not entitled to an accounting.

Counsel for the defender Dr Alexander adopted the argument for the defender Dr Elliot.

LORD JUSTICE-CLERK—There can be no doubt that this agreement was not very fortunately expressed, but I think it was plainly the intention of the parties to make a complete settlement between this lady and Dr Elliot. No doubt if we were to put a very strict and technical meaning on the expression book debts, the proceeds of debts which had been collected would not fall under that expression, but I have come to be of opinion with the Lord Ordinary that we must read the term book debts in the sense of the agreement, and that the intention of the agreement was that all the moneys due to the firm should be collected by him and retained for his own use, he undertaking all responsibility for the firm's liabilities.

LORD YOUNG—I am of the same opinion and have practically nothing to add. I think that the meaning of the parties to this agreement was that the executrix was to transfer the whole of the deceased's interest in the undistributed fees of patients. She gave up all right to claim as representing the deceased, and she was relieved from all liability as representing him. I concur with the Lord Ordinary and think that his interlocutor should be affirmed.

LORD TRAYNER and LORD MONCREIFF concurred.

The Court adhered.

Counsel for the Pursuer and Reclaimer—Comrie Thomson — M'Lennan. Agent — Alexander Mustard, S.S.C.

Counsel for the Defender and Respondent Dr Elliot—Jameson—G. Watt. Agents—A. & S. F. Sutherland, S.S.C.

Counsel for the Defender and Respondent Dr Alexander — W. Campbell — Chree. Agent—Thomas Liddle, S.S.C.

Saturday, May 16.

FIRST DIVISION.

[Quarter Sessions of Inverness-shire.

INLAND REVENUE *v.* COWAN.

Revenue—Excise Duties—Licence to Carry Armorial Bearings—Customs and Inland Revenue Duties Act 1869 (32 *and* 33 *Vict. cap.* 14), *sec.* 19, *sub-sec.* 13.

Held that a device upon a signet ring consisting of a shield charged with a lion rampant surmounted by a crown, there being also a bar or other cutting at the base of the shield, was an armorial bearing within the meaning of the Act 32 and 33 Vict. cap. 14, sec. 19, sub-sec. 13.

Samuel Milligan, officer of Inland Revenue at Inverness, brought a complaint against Alexander Cowan, wine and spirit merchant, Union Street, Inverness, charging him with having "contravened the 27th section of the Act of Parliament 32 and 33 Vict. cap. 14, in so far as on the 6th day of December 1895, at Union Street aforesaid, he did wear or use armorial bearings on a ring, for the wearing or using of which a

licence was required by the said Act, without having a proper licence under the said Act, whereby the said Alexander Cowan is liable to forfeit the penalty of twenty pounds provided by the said Act."

On 3rd February 1896 the Justices of the Peace for the county of Inverness at Petty Sessions assoilzied the respondent from the complaint.

The Inland Revenue appealed to the next General Quarter Sessions, at which, on 3rd March, the Justices resolved, before pronouncing judgment, to state a case for the opinion and direction of the Court of Exchequer in terms of the Act 7 and 8 Geo. IV. cap. 53, sec. 84.

The facts stated were as follows:—"On 6th December 1895, at Union Street aforesaid, the respondent wore and used a signet ring on which there was a shield charged with a lion rampant surmounted by a crown or coronet or other ensign. At the base or bottom of the shield there was a bar or other cutting. There was no wreath. An enlarged sketch of the device on the ring is herewith submitted. The respondent had not an Excise licence in force authorising him to wear or use armorial bearings."

The questions of law submitted for the opinion of the Court were these—"(1) Whether the device on the ring is an armorial bearing, crest, or ensign within the definition of 'armorial bearings' contained in sub-section 13 of section 19 of 32 and 33 Vict. cap. 14? (2) Whether, upon the facts stated, the respondent contravened the statute and is liable as charged in the complaint?"

By the Customs and Inland Revenue Duties Act 1869 (32 and 33 Vict. cap. 14), sec. 19, sub-sec. 13, the expression "armorial bearings" is declared to mean and include "any armorial bearing, crest, or ensign by whatever name the same shall be called, and whether such armorial bearing, crest, or ensign shall be registered in the College of Arms or not."

Section 27 of the same statute enacts that any person wearing or using any armorial bearings "without having a proper licence under this Act . . . shall forfeit the penalty of twenty pounds."

Argued for the appellant—The questions should be answered in the affirmative. The device in question was plainly an armorial bearing within the meaning of the Act—Assessed Tax Cases (Scotland), Nos. 482 and 1098, referred to.

The respondent did not appear.

LORD PRESIDENT—My opinion is that both questions should be answered in the affirmative.

LORD ADAM—I am of the same opinion. My view is that this is an armorial bearing. It is an ordinary heraldic lion on a shield. I do not know what else constitutes an armorial bearing.

LORD M'LAREN—If the question were whether this is such a bearing as anyone was entitled to use in accordance with the rules of the Heralds College, one would like to be better informed as to the laws of heraldry before deciding it, for there are rules of a highly artificial character with regard to the bearing of shields and like matters. But on inspection of the statute it appears to me that it is not required of an armorial bearing before it becomes subject to duty that it should be regular; so that even though the person making use of the sign was not entitled to use it, still if it is used by that person as an armorial bearing, that would be sufficient to subject it to duty. We have here a shield with a well-known heraldic cognisance, and I cannot doubt that it subjects its owner to duty.

LORD KINNEAR—I agree with all that your Lordships have said.

The Court answered both questions in the affirmative.

Counsel for the Board of Inland Revenue—A. J. Young. Agent—Philip J. Hamilton Grierson, Solicitor of Inland Revenue.

Tuesday, May 19.

SECOND DIVISION.

[Sheriff of Galloway.

BROWN *v.* HALBERT.

Parent and Child—Illegitimate Child—Aliment—Offer by Father to Aliment in his Own Home.

Although as a general rule the father of an illegitimate son is not bound to pay aliment to the mother after the child has attained the age of seven years if he then makes a *bona fide* offer to receive the child into his home and to support him there, the rule does not apply if it is proved that it would be detrimental to the child's health and welfare to remove him from the mother's custody.

Question, whether a difference in the religious beliefs of the father and mother should be taken into consideration in deciding the question.

Mrs Charlotte M'Cormick or Brown, widow, Glenluce, raised an action in the Sheriff-Court at Wigtown against Bernard Halbert, miller, Wigtown, for aliment at the rate of £6 per annum for her illegitimate male child, until the child attained the age of fourteen years, viz., until 11th March 1902.

After a proof the Sheriff-Substitute (WATSON) on 11th February 1896 pronounced the following interlocutor:—"Finds in fact—(1) That the defender admits that he is the father of the pursuer's male child, which was born on 7th March 1888; (2) That the defender has paid aliment for the said child down to 7th March 1895, when the child reached the age of seven years, but that he now refuses to pay further aliment, offering instead to take the child into his own custody and keeping;