Judgment of the Lords of the Judicial Committee of the Privy Council on the Appeal of The Reid-Newfoundland Company v. The King, from the Supreme Court of Newfoundland; delivered the 17th July 1908.

Present:

LORD MACNAGHTEN.
LORD ATKINSON.
LORD COLLINS.
SIR ARTHUR WILSON.

[Delivered by Lord Macnaghten.]

Their Lordships think that the judgment of the Court below is perfectly right, and that there is nothing whatever in the contract in question which exempts the Company from the taxation which has been imposed by the statute (5 Edw. VII., c. 6).

Their Lordships will humbly advise His Majesty that the Appeal be dismissed. The Appellants will pay the costs.

