

67, 1939

UNIVERSITY OF LONDON

In the Privy Council.

- 7 JUL 1953

No. 41 of 1939.

CANADIAN
LAW
LIBRARY

INSTITUTE OF CHARTERED
ACCOUNTANTS

ON APPEAL

FROM THE SUPREME COURT OF CANADA.

IN THE MATTER OF THE INCOME WAR TAX ACT

AND

IN THE MATTER OF THE APPEAL OF THE PETER
BIRTWISTLE TRUST OF THE CITY OF TORONTO IN THE
PROVINCE OF ONTARIO.

BETWEEN

THE MINISTER OF NATIONAL REVENUE - - *Appellant*

AND

THE TRUSTS AND GUARANTEE COMPANY LIMITED
AS TRUSTEES OF THE PETER BIRTWISTLE
TRUST - - - - - *Respondents.*

**CASE FOR THE APPELLANT.
CASE FOR THE RESPONDENTS.
RECORD OF PROCEEDINGS.**

CHARLES RUSSELL & CO.,
37, Norfolk Street,
Strand, W.C.2.
Solicitors for the Appellant.

BLAKE & REDDEN,
17, Victoria Street,
S.W.1.
Solicitors for the Respondents.