THE ILLUSTRATED LONDON ALMANACK FOR 1846.

NEW ACTS OF PARLIAMENT AND PARLIAMENTARY RETURNS.

ABSTRACT OF THE WILLS ACT. 1 Victoria, c. 26.

Operation of the Act.-The Act does not extend to Scotland; neither does it Operation of the Act.—The Act does not extend to Section 1, lettle does in affect the wills of soldiers or sailors on actual service, nor wills made before the commencement of 1838. But all wills, with the exception of those of soldiers or sailors, made after the commencement of 1838, come under the provisions of the

Act.

What kind of Property may be bequeathed by Will.—It is lawful for every person to devise, bequeath, or dispose of, by his will executed in the manner directed by the act, all real estate, and all personal estate which he shall be entitled to either at law or in equity, at the time of his death.

at law or in equity, at the time of his death.

All property may thus be bequeathed by will. "Real Estate" extends to manors, advowsons, messuages, lands, tithes, rents, and herelttaments, whether freehold, customary freehold, tenantright, customary or for the any other tenure, and whether corporeal, incorporeal, or personal, extra tenture and contingent interests thereion. Personal estate extend other funds, securities for money (not being real estate) debts, rights, redits, goods, &c.

How a Will should be made.—A will can only be made in writing; and it must be signed at the foot and end by the testator himself; or, if he is mable to do it, by some persons for him, in his presence, and by his direction; and his testator must either make or acknowledge his signature in the presence of two or more persons, who are to be present at the same time, and who are to sign their names as attesting witnesses in the presence of the testator. No particular form of attestation is necessary.

The above mode must be observed by all persons, male, or female, in making their wills.

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The above mode must be observed by all persons, male, or female, in making their wills. If any person is drawing up his will, or baving it drawn up for him, without legal assistance, the best mode of expression will be the simplest and plainest that can be used. Care must be taken not to bequeath legacies to attesting witnesses, or even to the wife or husband of an attesting witness, as all legacies so bequeathed are void in law. The object of this enactment seems to be to prevent any will from being disputed or nutlified on account of any alleged undue interest on the part of an attesting witness. If, therefore, a testator wishes to give anything to an attesting witness, be must do it some other way than by a legacy. But creditors and executors can be attesting witnesses.

Who cannot make a Valid Will.—Persons under twenty-one years of age cannot make a valid will. Neither can married women in the lifetime of their husbands, except where they have property settled on them with a power of devising, &c. What of itself Revokes a Will.—Any man or woman, having made a will, and marrying afterwards, the act of marriage revokes the will, "unless made in exercise of a power of appointment, when the estate thereby appointed would not in default pass to his or her heir, customary heir, executor, or administrator, or the person entitled as his or her next of kin, under the statute of distributions."

tributions.

How a Will may be Revoked or Altered.—A will can only be revoked by being destroyed, or by the execution of a new will. Alterations must be made in the same way as a will.

Persons making any alterations in their wills must therefore be careful that the alterations re witnessed and signed in the same way as the wills

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How a Will is to be hereefter Construed.—Wills are to be constructed as if made immediately before the death of the testator, unless a contrary intention appears from the terms of a will itself.

A residuary devise shall include the estates bequeathed by lapsed and void devises, unless a contrary intention shall appear.

A general devise of the testator's land shall include copyhold and leasehold, as well as freehold lands, unless a contrary intention shall appear.

A general gift shall include estates over which the testator has a general power of appointment, unless a contrary intention shall appear.

A devise without any words of limitation shall be construed to pass the fee, unless a contrary intention shall appear.

The words "tile without issue," or "die without leaving issue," shall be construed to mean die without issue living at the death of the person, and not an indefinite failure of his issue, unless a contrary intention shall appear by the will, by reason of such person having a prior estate tail, or of a preceding gift, being, without any implication arising from such words, a limitation of an estate tail to such person or issue, or otherwise; but this Act shall not extend to case where such words import if no issue described in a preceding gift shall be born, or if there shall be no issue who shall live to attain the age or otherwise answer the description required for obtaining a vested estate by a preceding gift to such issue.

The necessing abstract gives the main points of this important Act, which tends to simplify

The preceding abstract gives the main points of this important Act, which tends to simplify the law of wills, and prevent the litigation so often arising from the disposal of property by bequest.

NEW ACT FOR THE GRANTING OF LEASES.

"An act to facilitate the Granting of certain Leases," 8 and 9 Victoria, c. 124, contains eight short provisions, with two schedules. The object of this new law seems to be to shorten leases for lands and tenements. A very short form, indeed, may be used, and it is provided, that in future leases, unless specially excepted, shall be deemed to include all outhouses, buildings, &c., belonging or otherwise appertaining. The remuneration for preparing and executing so short a deed is not to be paid by the length (shortness), but the taxing-master is to consider the skill and labour employed, and responsibility incurred in the preparation thereof. Any deed which shall fail to take effect under this askall bind the parties as if the act had not been made. The act is not to extend to Scotland. The forms to be used are very concise, and a lease prepared and executed according thereto may be carried about without the slightest inconvenience.

GAMES AND WAGERS.

The Act 8 and 9 Victoria, c. 109, "to amend the Laws concerning Games and Wagers," contains several provisions respecting Gaming-houses. In order to remove the difficulties which have arisen on prosecutions, to prove that the house alleged was a common gaming-house, it is now provided, that in the absence of other evidence it shall be sufficient to show that the place is kept open or used for playing therein at any unlawful game, and that a bank is kept there by one or more of the players exclusively of the others, or that the chances of any game played therein are not alike favourable to all the players, including among the players the banker, or other person by whom the game is managed, or against whom the other players stake, play, or bet, and every such house or place shall be deemed a common gaming-house. In places out of the jurisdiction of the meropolitan police, magistrates may issue warrants to officers to enter house. Persons keeping gaming-houses, and every person having the care or management of the same, as also bankers, croupiers, &c., may now be summarily convicted, and fined £100 or sent to prison for six months, and on non-payment of penalties, a warrant of distress levied on their goods. It shall not be necessary in future to prove that the persons found playing were playing for any money, wager,

or stake. The Commissioners of Police may authorise a superintendent and constable to enter gaming-houses, and to seize all instruments of gaming, and to take into custody all persons found therein. Search may be made for instruments of gaming. In proceedings to be instituted after the passing of this act, it shall be sufficient evidence to show that there were cards, dice, balls, counters, tables, or other instruments in the room entered, or on the person seized, although no play was actually going on at the time, and all such things shall be destroyed. Witnesses examined on gambling transactions are to receive from the magistrates before whom they are called certificates of indemnification. There are also several provisions respecting the regulations to be enforced as to the keeping of billiard and bagatelle tables. Persons keeping inns, ale-houses, and victualling houses are to apply to the justices at licensing sessions to grant licenses at their discretion to keep billiard and bagatelle boards, or instruments used in any game of the like kind. The licenses are to be annual, for which a sum of 6s, on each is to be charged. With regard to places other than those mentioned, and which abound in the metropolis, licenses in Middlesex and Surrey are to be taken out after the 5th of April last, and elsewhere after the 10th of October next, and during the continuance of such licenses the words "Licensed for billiards" shall be conspicuously exhibited. Persons keeping such places without licenses, are to be considered as keepers of common gaming houses, and proceeded against accordingly; and on conviction, in a summary manner, to pay or be committed to prison. Billiards are not to be played "after one o'clock, and before eight of the clock in the morning of any day," nor on Sundays, or other days appointed to be kept as a public fast or thanksgiving. All constables and officers are empowered to enter places where billiards or bagatelle are played as often as they think proper, and on refusal to be admitted the keepe

SMALL DEBTS ACT.

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The act 8 and 9, Victoria, c. 127, for the better Securing the Payment of Small Debts," gives power to the Courts of Bankruptcy, and a number of inferior courts, on the application of a creditor by a brief note in writing, to issue a summons against any debtor, on balance of account or otherwise, for a sum not exceeding £20; appointing a day in which he is to appear in court. It is not necessary for either party to employ counsel, attorney, or solicitor. The Judge may examine witnesses and documents, and he may also interrogate the parties, and thereupon pronounce a summary judgment. The act empowers him to decide without the intervention of a jury. Where undefined damages are sought, there may be an indirect advantage in saving the Judge from reflections that partisans are sure to make; but in questions of settled accounts, and of bills—in short, in all questions dependent on mere legal skill—the jury is better dispensed with. The Judge may order payment at once, or by instalments; may order execution on the debtor's goods and chattels, tradesmen's tools and other necessaries being excepted; and in the case of a contumacious or fraudulent debtor, imprisonment for a term not exceeding forty days.—Provision is made in the act for extending its benefits to the whole of England. One of the clauses empowers the Queen in Council to enlarge the jurisdiction of all interior courts for the recovery of debts, to demands whether on account or otherwise, or to damage arising out of any express or implied agreement, not exceeding £20. Such an Order in Council is not to take immediate effect in the case of any court not having a Judge qualified as above desbribed; but it is enacted that the persons entitled to appoint a Judge in such court shall, within three months after the issuing of the order nominate a qualified Judge, or that if they fail to do so, the Queen shall appoint one. The same section of the act empowers the Queen in Council to extend the district of any such court; and where any part of the

THE FINANCES OF GREAT BRITAIN.

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From an important Parliamentary paper recently published, containing an account of the Public Income and Expenditure of the United Kingdom for the years, 1843, 1844, and 1845, the following facts have been collected.

It appears that the national income has been increasing every year, whilst the toneourrent expenditure has remained comparatively stationary. In 1842, the income amounted to £51,120,040, and the expenditure to £55,195,159, showing a deficiency of £4,075,119; in 1843 the income amounted to £56,935,022, and the expenditure to £55,501,740, showing a surplus of £1,433,282, and in 1844, the income of the country amounted to £55,590,217, and the expenditure to £55,103,647, leaving a surplus of £3,485,570, which, together with the former surplus of £1,433,282, formed an aggregate surplus of £5,919,852, which more than covered the large deficiency of £4,075,119 noticed in 1842.

The sources whence our enormous revenue is derived chiefly consist of the following items. We select the component parts of the income received in 1844-45 (£58,590,217). Customs and Excise figure for £38,576,684, the relative proportions of each being £23,000,000, and £15,000,000 in round numbers; Stamps for £7,327,803; Assessed and Land Taxes for £429,876; the Property and Income Tax for £5,329,601; the Post-office for £1,705,068; Crown-lands for £441,583; ordinary revenues for £385,008.

The expenditure is also divided into a variety of items. In 1844, the cost or collecting the Customs' revenue amounted to £1,867,584. Thus the mere expense of collecting the revenue amounted to £1,967,584. Thus the mere expense of collecting the revenue amounted to nearly five millions sterling, or about 1-12th.

The civil Government costs the country £1,618,265. This includes a sum of

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£371,800, from which the Queen's privy purse is supplied, and the salaries and expenses of the Royal household are defrayed; a sum of £277,000 for allowances to the Royal Family; £26,440 for the Irish viceroyalty; £100,646 for the salaries and expenses of both houses of Parliament, including the printing of the vast mass of papers and documents which now lie accumulated on our tables, the growth of only one session; £538,593 for "civil departments," including superannuation allowances; £277,501 for other annuities; and £6,285 for pensions charged on the civil list. It may be proper to state, for the information of those ignorant of the fact, and especially foreigners, that the Civil List formerly included all the heads of public expenditure, except those of the army, navy, and other military departments, but is confined at present (9th William IV., cap. 25) to "the expenses proper for the maintenance of His Majesty's household." The Queen's privy purse does not exceed, we believe, an annual sum of about £60,000 or £70,000 out of the whole £371,800. Under the expenses of justice is included a sum of £559,782 for courts of justice, £594,312 for police and criminal prosecutions, and £703,11 for houses of correction, &c. The diplomatic expenses amount to £380,609 annually, including £181,186 for the salaries and pensions of foreign Ministers, Plenipotentiaries, and Ambassadors; £129,303 for Consuls' salaries, and superannuation allowances; and £70,120 for expenses of outfits, &c. The above sums are charged on the "Consolidated Fund." Of those raised by annual votes of supply, there are £6,171,714 for the maintenance of the Army, £5,858,219 for that of the Navy, and £1,924,312 for the expenses of the Ordnance. £371,800, from which the Queen's privy purse is supplied, and the salaries and

REVENUE AND TAXATION.

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A voluminous account, showing the gross receipt of Revenue derived from duties of Customs, Excise, and Stamps, and from assessed taxes; the amount of all taxes repealed, expired, or reduced, and of new taxes imposed; and the increase or decrease of revenue, with the average price of wheat, &c., has been laid before the House of Commons, and affords a complete synopsis of the subject. It appears that the gross receipt of revenue on the following articles, in the year 1844, amounted:—Customs' duties, to £24,107,348; Excise, to £14,469,336; Stamps, to £7,327,802; and Assessed Taxes, to £3,266,350; total, £49,170,836. The amount of taxes repealed or reduced in the same year was £498,810, no new ones having been imposed. The increase of the actual produce as compared with the preceding year, was £2,297,266; and the average price of wheat, 51s. 4d. 11842, the amount of the revenue on the same items of taxation amounted to £46,593.802; the amount of taxation repealed or reduced to £1,563.66. and the

the preceding year, was £2,297,266; and the average price of wheat, 51s. 4d. In 1842, the amount of the revenue on the same items of taxation amounted to £46,593,802; the amount of taxation repealed or reduced to £1,596,366, and the new taxes imposed to £529,989. The property-tax is not included in this abstract, the order of the house limiting that branch of revenue to the assessed taxes. The gross total amount of the taxes repealed, expired, or reduced since January, 1815, amounts to the sum of £43,870,795, and the net amount to £32,132,030. Under the head of Customs, the net amount reduced was £10,662,662; under that of Excise, £14,378,400; Stamps, £1,224,038; and Assessed Taxes, £5,557,930. The gross total amount of taxes imposed during the same period amounted to £8,670,067, and the net amount thereof to £8,587,853; viz., £3,894,041 under that head of Customs; £4,169,300 under that of Excise; £209,501 under that of Stamps; and £315,011 under that of Assessed Taxes. It further appears that the grand total estimated gross produce of the Customs' duties imposed or augmented during the same period having amounted to £9,05,766; the grand total estimated gross produce of the Customs' duties imposed or augmented during the same period having amounted to £3,746,864, and the net produce to £3,733,219. The estimated loss by the repeal or reduction of Customs' duties amounted, on the net revenue, in 1842, to £1,489,944; in 1833, to £171,521; and in 1844, to £286,431. The concurrent estimated gain, by the imposition or augmentation of duties, amounted in the net revenue to £160,892 (in the year 1842 alone). The gross total amount of stamp duties repealed, expired, or reduced, between 1822 and 1844, amounted to £1,189,997, and the net amount to £1,189, amount to £1,034,476, whilst the total amount of stamp duties imposed between 1828 and 1844 amounted to £25,321.

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The gross produce of the property-tax (repealed in 1816) was £14,617,823, and the net amount £14,318,573. The gross total amount of the assessed taxes repealed or reduced, between 1816 and 1840, was £5,148,574, and the net amount, £4,943,196. The gross total amount of the property-tax, land-tax on personal estates, and assessed taxes, thus repealed, was £19,771,611, and the net total amount £19,266,983.

The total estimated amount of the taxes repealed or reduced in Ireland from The total estimated amount of the taxes repeated or reduced in Ireana from 1816 to 1841 amounted to £614,734, including the repeal of the house-tax, reductions in outside jaunting cars, and the rates in respect of windows, carriages, servants, horses, and dogs, and the repeal of the hearth money, window light (£200,000), carriage, servant, dog, horse, and coachmaster duties, &c.

Theret amount of the additional duty of £10 per cent, on assessed taxes (imposed by Mr. Baring) was, in 1840 (the first year of its imposition) £311,477.

TRADE AND NAVIGATION.

TRADE AND NAVIGATION.

A Parliamentary paper has been issued, containing returns relative to Trade and Navigation for the five months, ending June 5, 1845. The whole range of trade is embraced, but we have room for a few articles only. Butter, for instance; in 1843, the quantity imported was 54,604 cwt.; in 1844, the quantity was 69,053 cwt.; in 1845, 93,433 cwt. Cheese has increased in the same proportion. The quantity of wheat imported in 1845 was 71,089 quarters—a very small amount compared with the imports of the preceding two years. Flax also fell off materially. In fruits, the imports increased more than twofold. Silk, skins, spices, rum, and brandy also increased. Sugar imported in 1843 was 1,639,792 cwt.; in 1844, 1,286,470 cwt.; in 1845, 1296,036 cwt.; and all for home consumption. Tobacco has doubled in the last two years. When has also doubled in quantity since 1843, the quantity in 1845 being 2,720,344 gallons. Cotton wool from the British possessions is also on the increase, but foreign has fallen off. Sheep's and lamb's wool has increased from 11,234,621 bi. in 1843, to 18,421,233 bi. in 1845. The exports of coffee from the British possessions in 1843 were 31,246 bi. only; in 1844, 38,802 lb.; in 1845, 263,421 lb. The declared value of exports, coal, cotton manufactures, nearly cuttery, earthenware, hardware, linens, linen yarn, metals, salt, silk manufactures, refined sugar, sheep's wool, woollen manufactures, in 1843, was 17,027,199; in 1844, 19,490,719; in 1845, £20,482,579. With regard to shipping, the tonnage entered inwards in the five months ending the 5th of June, 1843, was 1,244,186; in 1844, 1,180,286; in 1844, 1,180,286; in 1844, 1,180,286; in 1845, 1,532,748. Cleared outwards, in the same periods respectively, 1,521,936; 1,412,694; 1,593,008. In the coasting trade the tonnage entered inwards in the same periods was, including the trade with Ireland, 4,174,439; 4,326,334; 5,225,332. Cleared outwards, 4,360,984; 4,507,848; 5,303,419. The number of ships has increased in the ratio of the

THE SLAVE TRADE.

A RETURN of the expenses of liberated Africans, and of the liberated African department in each year, from December, 1838, to December, 1844, including buildings and all contingent expenses, so far as the same can be made out from the records of the Audit Office, comprising maintenance, clothing, medical treat-

ment, fuel, light, salaries, and incidental expenses generally, has been appended to some returns and documents relative to the Slave Trade, and the treaties between Great Britain and Spain on that subject, lately obtained by Mr. Hutt, Mr.P. In 1839 the gross total amount of the above expenses was £21,967; in 1840, £16,257; in 1841, 46,025; in 1842, £33,800; in 1843, 18,802; and in 1844, £13,499, waking a great trail of £15,039, \$6,541, 18,542. M.F. in 1859 the gross total amount of the accordance expenses. In 1840, 60.025; in 1842, £33,800; in 1843, 18,802; and in 1844, £13,499; making a grand total of £150,354, for those six years. The total annual £15,499; making a grand total of £150,354, for those six years. The total annual cost to the country of all the vessels employed in the suppression of the slave trade, including the wear and tear, amounted in 1839 to £80,393; in 1840, to £101,175; in 1841, to £73,954; in 1842, to £94,026; in 1843, to 88,239; and in 1844, to £217,527; of which £86,091 was consumed in wages, £47,263 in victuals, and £84,173 in wear and tear. The number of men and officers who died in 1844, engaged in the slave service on the coast of Africa, amounted to 66; and the number invalided to 83. If further appears, from this return, that between December, 1838, and December, 1844, there were 346 evession seized and proceeded against either in the English or forging mixed convision. amounted to 66; and the number invalided to 83. It further appears, from this return, that between December, 1838, and December, 1844, there were 346 vessels seized and proceeded against either in the English or foreign mixed commission courts, or in the British Vice-Admiralty courts, on the ground of being concerned in the illicit traffic, and that 66 of them were seized with slaves on board, and 280 under the equipment article, or without slaves. That the net proceeds of the vessels, &c., proceeded against in the mixed courts amount to the sum of £67,412, of which one molety (£33,706) has been paid over to the foreign Government, and the other molety (£33,629) to the British captors. That the net proceeds of the vessels proceeded against in British Vice-Admiralty Courts amount to the sum of £33,807, the whole of which proceeds were, by the act 5 and 5 Victoria, cap. 91, granted to the captors. That the net proceeds of the vessels, &c., condemned for a breach of the act 5 George IV., cap. 113, amount to the sum of £6,518, which was distributed thus:—£1,911 to captors for seizures at sea; £898 to captors where the vessels were not seized at sea; £898 to the governor of the colony where the seizure was made; and £2,810 to the Crown, being the proportion thereto appertaining. That the sums paid for bounties to the captors on the slaves seized amounted to £88,135; the tonnage bouuties to the captors for the same period to £114,665 els, and the compensation paid by her Majesty's Government for illegal captures, during the same period to £1,405. The expenses of the mixed commission courts amounted in the year 1839 to the sum of £15,088; in the year 1840, to £15,581; in 1844, to £14,803. in 1842, to £13,880; in 1843, to £21,787; and in 1844, to £21,757. Various treaties in the French, Portuguese, and Spanish languages, with translations annexed, are given in the return. nexed, are given in the return.

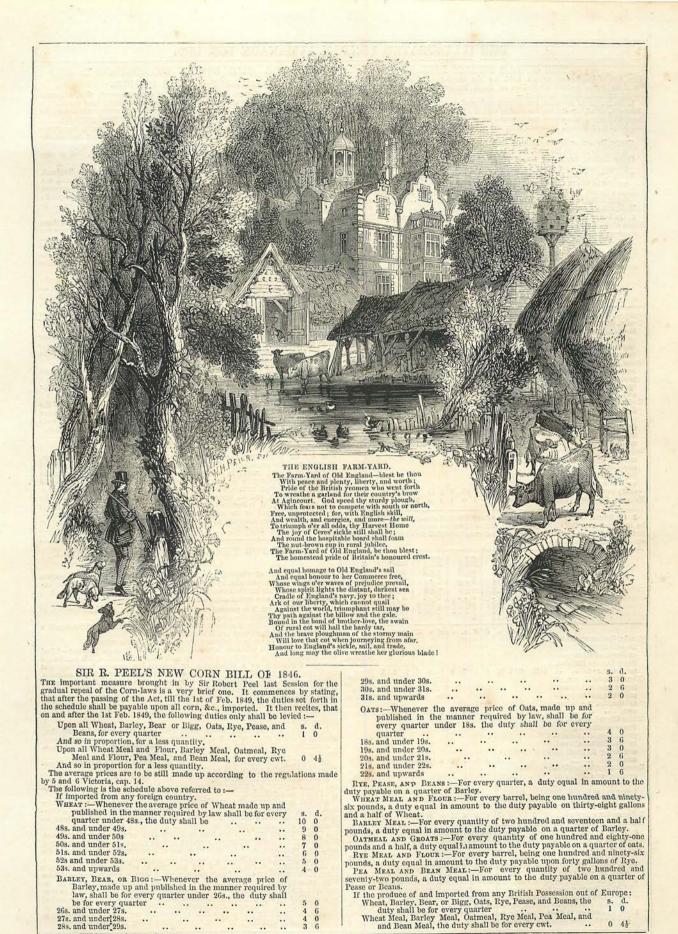
MERCHANT SEAMEN.

MERCHANT SEAMEN.

The Lords Commissioners of her Majesty's Treasury having had under their consideration a representation of the Commissioners of the Customs, relative to the evasion of the clause in the Merchant Seamen's Act, requiring merchant vessels to take on board and have in store certain quantities and descriptions of medicines, and their Lordships having communicated to the Lords Commissioners of the Admiralty on the subject, have approved of the suggestion of the Board, that vessels required to carry medicines by the act 7 and 8 Victoria, chap. 112, are to be occasionally boarded or visited by the revenue officers for the purpose of ascertaining the quantities of medicines, &c., shipped for the use of the crew; and directions have been issued to the principal officers of the revenue at the several ports of the United Kingdom, and other places traded to by British vessels, to take care that their Lordships' orders are duly carried into effect from the present time. The 18th section of the act alluded to directs that every ship navigating between the United Kingdom, and any place out of the same, shall have and keep constantly on board a sufficient supply of medicines and medicaments suitable to accidents and diseases arising on sea voyages, in accordance ments suitable to accidents and diseases arising on sea voyages, in accordance with the scale which shall, from time to time, or at any time, be issued by the with the scale which shall, from time to time, or at any time, be issued by the Admiralty; and every ship (except those bound to European ports, or to ports in the Mediterranean Sca) is also to have on board a sufficient quantity of lime or lenon-juice, sugar, and vinegar, the same being served out to the crew whenever they shall have been consuming salt provisions for ten days: the lime or lemon-juice and sugar daily, after the rate of half an ounce each per day, and the vinegar weekly, at the rate of half-a-pintper week to each person, so long as the consumption of salt provisions is continued; and in case of default in keeping the articles mentioned in store, the owner of the vessel incurs a penalty in each instance of £30; and in default of serving them out as stated, a penalty in each instance of £5; and in case the master or any seaman receives any hurt or injury in the service of the ship, the expense of providing the necessary surgical and medical advice, with attendance and medicines, and for his subsistence until cured or brought back to some port of the United Kingdom, is, together with the costs of his conveyance home, to be defrayed by the owner of the ship, without any deduction whatever on that account from the wages of the master or seaman.

PAY OF APMY OFFICERS

PAY OF ARMY OFFICERS.



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27s, and under 28s.

28s, and under 29s.