£ s. d.

Provided always, That if the Quantity of Malt mashed and used in the Production of such Spirits shall be less than after the Rate of One Bushel of Barley Malt, or One Bushel and Three Tenth Parts of a Bushel of Malt made from Bear or Bigg, for every Two Gallons of Proof Spirits charged with Duty a Deduction from the Amount of such Allowance shall be made, after the Rate of Four Shillings for every Bushel of Barley Malt and every Bushel and Three Tenth Parts of a Bushel of Bear or Bigg Malt, which shall respectively be so deficient.

And for and upon such Spirits distilled in England or Ireland from Malt only, and on which the Allowance aforesaid shall have been made, and which said Spirits shall be duly removed from Warehouse for Exportation or for Use as Ships Stores, and be duly exported or shipped as Stores, under and according to the Laws and Regulations of Customs in such respect, over and above the Allowance aforesaid, and in lieu of the Drawback granted and payable under any former Act, for every Gallon of such Spirits actually exported or shipped as Stores as aforesaid, a Drawback of - - - - - - 0 0 8

And for and in respect of all Sugar and Molasses actually received and used on and after the Twenty-first Day of April One thousand eight hundred and fifty-five, in the brewing or making of Worts or Wash brewed or made from Sugar only, or from Molasses only, or from any Mixture of these Materials and Treacle, or Malt or Grain, and distilled into Spirits by any Distiller in England, Scotland, or Ireland, an Allowance after the Rate of Twelve Shillings and One Penny for every One hundred and twelve Pounds of Sugar so used, and after the Rate of Four Shillings and Threepence Halfpenny for every One hundred and twelve Pounds of Molasses so used; and so in proportion more or less according to the Rates of the Duty of Customs on Sugar and Molasses respectively and of the Duty of Excise on Malt from Time to Time payable in lieu of the Allowances in respect of such Sugar and Molasses respectively contained in Schedule D. annexed to the Act Seventeenth and Eighteenth Victoria, Chapter Twenty-seven.

CAP. XXIII.

An Act to alter in certain respects the Law of Intestate Moveable Succession in *Scotland*. [25th *May* 1855.]

BE it enacted by the Queen'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:

The Issue of a predeceasing Next of Kin shall come in the Place of their Parent in the Succession to an Intestate.

I. In all Cases of Intestate Moveable Succession in *Scotland* accruing after the passing of this Act, where any Person who, had he survived the Intestate, would have been among his Next of Kin, shall have predeceased such Intestate, the lawful Child or Children of such Person so predeceasing shall come in the Place of such Person, and the Issue of any such Child or Children, or of any Descendant of such Child or Children, who may in like Manner have predeceased the Intestate, shall come in the Place of his or their Parent predeceasing, and shall respectively have Right to the Share of the Moveable Estate of the Intestate to which the Parent of such Child or Children or of such Issue, if he had survived the Intestate, would have been entitled: Provided always, that no Representation shall be admitted among Collaterals after Brothers and Sisters Descendants, and that the surviving Next of Kin of the Intestate claiming the Office of Executor shall have exclusive Right thereto, in preference to the Children or other Descendants of any predeceasing Next of

Kin, but that such Children or Descendants shall be entitled to Confirmation when no Next of Kin shall compete for said Office.

Issue of predeceasing Heir succeeding to the Intestate's Heritage may collate, but other Issue not excluded by his not collating from claiming out of Moveable Estate Difference between Value of Heritage, &c.

II. Where the Person predeceasing would have been the Heir in Heritage of an Intestate leaving Heritable as well as Moveable Estate had he survived such Intestate, his Child, being the Heir in Heritage of such Intestate, shall be entitled to collate the Heritage to the Effect of claiming for himself alone, if there be no other Issue of the Predeceaser, or for himself and the other Issue of the Predeceaser, if there be such other Issue, the Share of the Moveable Estate of the Intestate which might have been claimed by the Predeceaser upon Collation if he had survived the Intestate; and Daughters of the Predeceaser, being Heirs Portioners of the Intestate, shall be entitled to collate to the like Effect; and where, in the Case aforesaid, the Heir shall not collate, his Brothers and Sisters, and their Descendants in their Place, shall have Right to a Share of the Moveable Estate equal in Amount to the Excess in Value over the Value of the Heritage of such Share of the whole Estate, Heritable and Moveable, as their predeceasing Parent had he survived the Intestate would have taken on Collation.

Father to succeed to Extent of One Half when no Issue.

III. Where any Person dying intestate shall predecease his Father without leaving Issue, his Father shall have Right to One Half of his Moveable Estate, in preference to any Brothers or Sisters or their Descendants who may have survived such Intestate.

Where Father has predeceased, Mother to succeed to Extent of One Third.

IV. Where an Intestate dying without leaving Issue whose Father has predeceased him shall be survived by his Mother, she shall have Right to One Third of his Moveable Estate, in preference to his Brothers and Sisters or their Descendants, or other Next of Kin of such Intestate.

Succession by Brothers and Sisters uterine.

V. Where an Intestate dying without leaving Issue, whose Father and Mother have both predeceased him, shall not leave any Brother or Sister german or consanguinean, nor any Descendant of a Brother or Sister german or consanguinean, but shall leave Brothers and Sisters uterine, or a Brother or Sister uterine, or any Descendant of a Brother or Sister uterine, such Brothers and Sisters uterine and such Descendants in place of their predeceasing Parent shall have Right to One Half of his Moveable Estate.

On a Wife predeceasing her Husband her Representatives to have no Claim, &c.

VI. Where a Wife shall predecease her Husband, the Next of Kin, Executors, or other Representatives of such Wife, whether testate or intestate, shall have no Right to any Share of the Goods in Communion, nor shall any Legacy or Bequest or Testamentary Disposition thereof by such Wife affect or attach to the said Goods or any Portion thereof.

Not to affect Rights of Spouses on Dissolution of Marriage in certain Cases.

VII. Where a Marriage shall be dissolved before the Lapse of a Year and Day from its Date, by the Death of One of the Spouses, the whole Rights of the Survivor and of the Representatives of the Predeceaser shall be the same as if the Marriage had subsisted for the Period aforesaid.

Part of Act of Parliament of Scotland, 1617. c. 14. repealed.

VIII. So much of an Act of the Parliament of *Scotland* passed in the Year One thousand six hundred and seventeen, and intituled *Anent Executors*, as allows Executors nominate to retain to their own Use a Third of the Dead's Part in accounting for the Moveable Estate of the Deceased, is hereby repealed, and Executors nominate shall, as such, have no Right to any Part of the said Estate.

Interpretation of Terms.

IX. The Words "Intestate Succession" shall mean and include Succession in Cases of partial as well as of total Intestacy; "Intestate" shall mean and include every Person deceased who has left undisposed of by Will the whole or any Portion of the Moveable Estate on which he might, if not subject to Incapacity, have tested; "Moveable Estate" shall mean and include the whole free Moveable Estate on which the Deceased, if not subject to Incapacity, might have tested, undisposed of by Will, and any Portion thereof so undisposed of.