signature. Not until it has gone through these seven stages does the Bill become an Act of Parliament and a law of the land. Money Bills must originate in the Commons. The Lords may reject, but cannot alter them.

The administration of British Law is founded on three great principles,—the Jury, the Habeas Corpus Act, and the independence of the Judges. In England and Ireland a Grand Jury sits to judge whether the case is fit to go to trial; then a second Jury of twelve decide upon the case, and must be unanimous in their verdict of Guilty or Not Guilty. In Scotland there is no Grand Jury—a Jury of fifteen try the case, and return a verdict of Guilty, Not Guilty, or Not Proven, by a majority of votes.

There are various Courts, in which the Statute-law, the Common-law, and the law of Equity are administered. Statute-law is that embodied in Acts of Parliament. Common-law is the law of old custom, and depends on the decision of former cases. The law of Equity applies to those cases in which the Sovereign interferes, through the Lord Chancellor, to prevent injustice arising from the Commonlaw. The principal English and Irish Courts are those of Chancery, Queen's Bench, Common Pleas, and Exchequer. In Scotland the Court of Session and the High Court of Justiciary are the chief tribunals. In the country, justice is administered at Assizes, held generally twice a year by Judges who go on circuit.

The Revenue and Expenditure for the year 1873 are subjoined:—

REVENUE.	Expenditure.
Customs, £21,032,332 Excise, 25,904,450 Stamps, 9,998,033 Land and Assessed Taxes, 2,339,033 Property and Income Tax, 7,403,737 Post Office, 5,212,145 Telegraphs, 978,066 Crown Lands, 458,903 Miscellaneous, 3,796,770	Public Debt, £26,804,853 Civil List, 406,C10 Diplomatic Service, 628,420 Law and Justice, 4,497,686 Army, 14,466,700 Navy, 9,543,000 Education, Science, & Art 2,223,216 Civil Service, 2,848,509 Public Works, &c., 1,077,669 Other items, 3,605,933
Total, £77,123,469	Total,£71,102,896