

In moving the second reading of the Evidence in Criminal Cases Bill, in the House of Lords, Lord Halsbury called attention to some curious anomalies which have been permitted to exist in England. In certain Acts there is a provision which enables accused persons to give evidence on their own behalf, but it is often a task of considerable difficulty to determine whether the accused are entitled to the benefit of the provision. His lordship related an incident that took place in a trial before the Recorder of London. Two persons were indicted for an offence, and each of them desired to call his wife to give evidence in his behalf. They were informed that if the women were their wives they could not be called, whereupon one of the men said that he was not married to the woman he wished to call, though they had long lived together. On this the man was judicially informed that this woman could be called to give evidence, and she was called and made a credible witness; but in the other case, as the accused was married, the woman could not be called. In another case it was stated that a prisoner about to be sentenced to death for murder declared that he could have proved where he was at the time of the murder if the law had permitted him to be called to give evidence. The Lord Chancellor entirely concurred in the observations of Lord Halsbury.

The new Income-Tax Act in the United States affects all citizens residing abroad whose income derived from any source in the United States is not under \$4,000. The rate is two per cent. There are certain exceptions, *e. g.*, in computing income for purposes of taxation no account is to be taken of dividends received on the stock of any corporation which pays income-tax on its net profits as provided by the Act.

The English House of Commons, in the election of