

effect of the codicil was to republish the will as from the date of the codicil, and that the testator, when he republished the will, must be taken to have known that there was no legacy duty, and that he intended the annuitants to pay the duty which at that date was in fact chargeable in respect of the annuities, but that the estate duty was payable out of the testator's residuary estate. In *Re Fraser*, before cited, the facts were shortly as follows: A testator by his will made in 1886 bequeathed all his personal estate, except what he otherwise disposed of by his will or any codicil, and except chattels real, to trustees upon certain trusts. And he devised and bequeathed "all real estate and chattels real in England to which I may be entitled at my death, except what I have otherwise disposed of by this my will," to his brother absolutely for all his estate and interest therein. The testator made seven codicils to his will, the last of which was made in July, 1898. In that codicil he stated that his brother was dead, but he did not revoke the bequest to him, or the general bequest of personalty, though he made some alterations in his will and the previous codicils. In other respects he confirmed his said will as altered by the prior codicils. It was held by the Court of Appeal, affirming the decision of Mr. Justice Byrne, that as the will and codicils must be read together, and the will treated as if made at the date of the last codicil, it could not be taken that the testator had excepted chattels real from the general bequest merely for the purpose of giving them to his brother, but that they were excepted for all purposes, and that consequently there was an intestacy as to chattels real, and that they did not fall into the general bequest. The case was distinguished from *Blight v. Hartnoll*, 48 L.T. Rep. 543; 23 Ch. Div. 218, because in that case the excepted property was specifically bequeathed, and as such bequest failed; it fell into residue; but in *Re Fraser*, in events which happened, there was no disposition of the excepted property, because the apparent bequest of it was on the face of the instruments themselves ineffectual. *Re Fraser* is a strong case in support of the rule that the effect of a codicil confirming the will is to bring the will down to the date of the codicil.—*Law Times*.