not to legacy duty. Spécial provision is made for the collection of the duty in the case of joint tenants, in the case where the successor is also the predecessor, and in other dispositions of a special nature. The duty is a first charge on property ; but, if the property be parted with be­fore the succession duty be paid, the liability of the suc­cessor appears to be transferred to the alienee. A *bona fide* purchaser is protected by a receipt for duty, notwithstand­ing any suppression or mis-statement in the account on the footing of which the duty was assessed, or any insuffi­ciency of such assessment. It is usual in requisitions on title before conveyance to demand for the protection of the purchaser the production of receipts for succession duty. Recent legislation has made some amendments in the law. By 43 Vict. c. 14, s. 11, succession duty may be commuted in certain cases by the Commissioners of Inland Revenue. 44 Vict. c. 12, s. 36, relieves from payment of succession duty on personal estate not exceeding £300 by payment of a sum of thirty shillings on the affidavit or in­ventory. Section 41 exempts from payment of the 1 per cent. duty in respect of property for which stamp duty has been paid on the affidavit or inventory. Up to 1885 certain property vested in bodies corporate and unincor­porate escaped liability to succession duty. 48 and 49 Vict. c. 51, s. 11, now imposes on such bodies (with con­siderable exceptions) a duty at the rate of 5 per cent. on the annual value, income, or profits of the succession. All the Acts which have been cited extend to the United Kingdom.

In the United States succession duty is regulated by tit. xxxv. ch. 10 of the Revised Statutes. The duty varies from 1 to 6 per •cent., according to the degree of consanguinity.

SUCHET, Louis Gabriel, Duc d’Albufera (1770- 1826), marshal of France, one of the most brilliant of Napoleon’s generals, was the son of a silk manufacturer at Lyons, where he was born on 2d March 1770. He origin­ally intended to follow his father’s business ; but the Revolu­tion of 1789 altered the bent of his ambition, and, having in 1792 served as volunteer in the cavalry of the national guard at Lyons, he manifested military abilities which secured his rapid promotion. As *chef de bataillon* he was present at the siege of Toulon in 1793, where he took General O’Hara prisoner. During the Italian campaign of 1796 he dis­tinguished himself in most of the important contests and was severely wounded at Cerea on 11th October. In October 1797 he was appointed to the command of a demi- brigade, and in the following year his services in Switzer­land were recognized by his promotion to the rank of general of brigade. He then went to Egypt, but soon afterwards was recalled, and in August made chief of the staff to Brune, to whom he rendered invaluable assistance in restoring the efficiency and discipline of the army in Italy. In July 1799 he was made general of division to Joubert in Italy, and, after being continued in the same office by his successors, was in 1800 named by Masséna his second in command. Soon afterwards he had an opportunity of manifesting those qualities which entitle him to rank among the most daring and clever tacticians of his time ; his dexterous resistance to the superior forces of the Austrians with the left of Masséna, when the right and centre were shut up in Genoa, not only prevented the invasion of France from this direc­tion but powerfully contributed to the success of Napoleon’s strategy of crossing the Alps, which culminated in the battle of Marengo on 14th June. He took a prominent part in all the subsequent events of the Italian campaign till the peace of Lunéville, 9th February 1801. In the campaigns of 1805 and 1806 he greatly increased his re­putation, more especially at Austerlitz, Saalfeld, Jena, Pultusk, and Ostrolenka. He obtained the title of count on 19th March 1808, and, after taking part in the siege

of Saragossa, was named generalissimo of the army of Aragon and governor of the province, which, by wise ad­ministration no less than by his brilliant valour, he in two years brought into complete submission. He annihilated the army of Blake at Maria on 14th June 1809, and on 22d April 1810 inflicted a severe defeat on O’Donnell. After being made marshal of France, 8th July 1811, he in 1812 achieved the conquest of Valencia, for which he was re­warded with the title of Duc d’Albufera. By Louis XVIII. he was on 4th June made a peer of France, but, having assisted Napoleon during the “hundred days,” he was deprived of his peerage on 24th July 1815. He died near Marseilles on 3d January 1826. Suchet was the author of *Mémoires sur ses Campagnes en Espagne,* 2 vols., 1829-34.

See C.-H. Barault-Roullon, *Le Maréchal Suchet,* Paris, 1854 ; T. Chouniara, *Considérations militaires sur les mémoires du Maréchal Suchet,* Paris, 1840.

SU-CHOW. There are in China three cities of this name which deserve mention. (1) Su-chow, formerly one of the largest cities in the world, and still in 1880 credited with a population of 500,000, in the province of Kiang-su, on the great Imperial Canal, 55 miles west-north-west of Shanghai. The site is practically a cluster of islands to the east of Lake Tai-hu, and streams and canals give com­munication with most parts of the province. The walls are about 10 miles in circumference and there are four large suburbs. Su-chow is a great commercial and manufactur­ing centre, the silk manufacture being represented by a greater variety of goods than are produced anywhere else in the empire ; and the publication of cheap editions of the Chinese classics is carried to great perfection. There is a Chinese proverb to the effect that to be perfectly happy a man ought to be born in Su-chow, live in Canton, and die in Lian-chow. The great nine-storied pagoda of the northern temple is one of the finest in the country. In 1860 Su-chow was captured by the Taipings, and, when in 1865 it was recovered by the valour and enterprise of General Gordon, the city, which had formerly been famous for its large and handsome buildings, was almost reduced to a heap of ruins. Of the original splendour of the place some idea may be gathered from the beautiful native plan on a slab of marble preserved since 1247 in the temple of Confucius and reproduced in Yule’s *Marco Polo,* vol. i. Su-chow was founded in 484 by Ho-lu-Wang, whose grave is covered by the artificial “ Hill of the Tiger ” in the vicinity of the town. The literary and poetic designation of Su-chow is Ku-su, from the great tower of Ku-su-tai, built by Ho-lu-Wang. (2) Su-chow, formerly Tsiu-tsuan- tsiun, a free city in the province of Kan-suh, in 39° 48' 3" N. lat. (according to Sosnofskii), just within the extreme north-west angle of the Great Wall, near the gate of jade. It is the great centre of the rhubarb trade, and used to be the residence, alternately with Lian-chow-fu, of the governor of the province. Completely destroyed in the Dungan insurrection (1865-72), it was recovered by the Chinese in 1873 and has been rebuilt. (3) Su-chow, a commercial town situated in the province of Sze-chuen at the junction of the Min river with the Yang-tse-kiang, in 28° 46' 50" N. lat.

SUCKER. See Lump-sucker.

SUCKLING, Sir John (1609-1642), one of the most admired poets and men of fashion at the court of Charles I., and an active spirit in politics as well as in fashionable gaieties, belonged to a Norfolk family. His father was a high official under James I. and a comptroller of the household under Charles I. ; finance seems to have been his strong point, and he managed his own affairs so well as to accumulate a considerable fortune, of which the poet was left master at the age of eighteen. His earliest bio­graphers fixed his birth in 1613, and founded on this a