alienated at pleasure. They are considered as rightly belong­ing to the kindred with which a historical connexion has been established. In order to keep these estates within the kindred they are to descend chiefly to men: women are admitted to property in them only in exceptional cases. Originally it is only the daughter of a man who has left no sons and the sister of one who has left no children and no brothers that are admitted to take Odal as if they were men. Nieces and first-cousins are admitted in the sense that they have to pass the property to their nearest male heir. They may, in certain eventualities, be bought out by the nearest male relative. A second peculiarity of Odal consists in the right of relations descending from one of the common ancestors to prevent strangers from acquiring Odal estate. Any holder of such an estate who wants to sell it in its entirety or in portion has first to apply to his relatives and they may acquire the estate at the price proposed by a stranger less one-fifth. Even if no relative has taken advantage of this privilege an Odal estate sold to a stranger may be bought back into the family by compulsory redemption if the relatives subsequently find the means and have the wish to resort to such redemption. Odal right does not curtail the claims of the younger sons or of any heirs in a similar position. As a matter of fact, however, customary succession in Norwegian peasant families sets great price on holding the property of the household well together. It is keenly felt that a *gaard* (farm) ought not to be parcelled up into smaller holdings, and in the common case of several heirs succeeding to the farm, they generally make up among themselves who is to remain in charge of the ancestral household: the rest are compensated in money or helped to start on some other estate or perhaps in a cottage by the side of the principal house. In medieval England, France and Ger­many the same considerations of economic efficiency are felt as regards the keeping up of united holdings, and it may be said that the lower we get in the scale of property the stronger these considerations become. If it is possible, though not perhaps profitable, to divide the property of a large farm, it becomes almost impossible to break-up the smaller units—so-called yardlands and oxgangs. Through being parcelled up into small plots, land loses in value, and, as to cattle, it is impossible to divide one ox or one horse *in specie* without selling them. No wonder that we find practices and customs of united suc­cession arising in direct contradiction with the ancient rule that all heirs of the same degree should be admitted to equal shares. Glanville mentions expressly that the socagers of his time held partly by undivided succession and partly by divided inherit­ance. The relations of feudalism and serfdom contributed strongly towards creating such individual tenancies. It was certainly in the interest of the lord that his men, whether holding a military fief or an agricultural farm, should not weaken the value of their tenancies by dispersing the one or the other among heirs. But apart from these interests of over-lords there was the evident self-interest of the tenants themselves and therefore the point of view of unification of holdings is by no means confined to servile tenements or to military fiefs. The question whether the successor should be the eldest son or the youngest son is a secondary one. The latter practice was very prevalent all through Europe and pro­duced in England what is termed the Borough English rule. The quaint name has been derived from the contrast in point of succession between the two parts of the borough of Nottingham. The French burgesses transmitted their tenements by primogeniture, while in the case of the English tenants the youngest sons succeeded. A usual explanation of this passage of the holdings to the youngest is found in the fact that the youngest son remains longest in his father’s house, while the elder brothers have opportunities of going out into the world at a time when the father is still alive and able to take care of his land. This is well in keeping with the view that customs of united succession arise in connexion with compensa­tion provided for co-heirs waiving their claims in regard to settlement in the original household. The succession of the youngest appears also very characteristic in so far as it illustrates the break up into small tenancies, as the youngest in the family is certainly not a fit representative of hierarchy and authority and could not have been meant to rule anything but his own restricted household.

One more feature of the ancient law of succession has to be noticed in conclusion, viz. the exclusion of women from inheritance in land. There can be no doubt that as regards movable goods women held property and transmitted it on a par with males right from the earliest time. According to Germanic conception personal ornaments and articles of household furni­ture are specially effected to their use and follow a distinct line of succession from woman to woman (Gerade). Norse law puts women and men on the same footing as to all forms of property equated to “ movable money ” (Lösöre) ; but as to land there is a prevalent idea that men should be privileged. Women are admitted to a certain extent, but always placed behind men of equal degree. Frankish and Lombard law originally excluded women from inheritance in land, and this exclusion seems as ancient as the patriarchial system itself, whatever we may think about the position of affairs in prehistoric times when rules of matriarchy were prevalent. A common-sense explanation of one side of this doctrine is tendered by the law of the Thurin- gians *(Lex Anglorum cl Werinorum,c.* 6). It is stated there that inheritance in land goes with the duty of taking revenge for the homicide of relatives and with the power of bearing arms. One of the most potent adversaries of this system of exclusion proved to be the Church. It favoured all through the view that land should be transmitted in the same way as money or chattels. A Frankish formula (Marculf) shows us a father who takes care to endow his daughter with a piece of land according to natural affection in spite of the strict law of his tribe. Such instruments were strongly backed by the Church, and the view that women should be admitted to hold land on certain occasions had made its way in England as early as Anglo-Saxon times.

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(P. Vi.)

**SUCCESSION DUTY,** in the English fiscal system, “ a tax placed on the gratuitous acquisition of property which passes on the death of any person, by means of a transfer from one person (called the predecessor) to another person (called the successor).” In order properly to understand the present state of the English law it is necessary to describe shortly the state of affairs prior to the Finance Act 1894—an act which effected a considerable change in the duties payable and in the mode of assessment of those duties.

The principal act which first imposed a succession duty in England was the Succession Duty Act 1853. By that act a duty varying from 1 to 10 % according to the degree of con­sanguinity between the predecessor and successor was imposed upon every succession which was defined as “ every past or future disposition of property by reason whereof any person has or shall become beneficially entitled to any property, or the income thereof, upon the death of any person dying after the time appointed for the commencement of this act, either immediately or after any interval, cither certainly or contin­gently, and either originally or by way of substitutive limitation and every devolution by law of any beneficial interest in pro­perty, or the income thereof, upon the death of any person dying after the time appointed for the commencement of this act to