

In the year ended 31st March 1866, when the larger number of the duties had been abolished, the net revenue from excise was £18,332,868; and in the year ended same date 1877, when excise for some years had been almost wholly confined to British spirits and malt liquors, the net revenue was £27,681,523. The following are the general items of the excise revenue in the latter year:—

Chicory .....	£2,942
Licences .....	3,548,557
Malt .....	8,040,378
Railways .....	723,718
Spirits, home made.....	14,873,165
Sugar, used in brewing .....	487,763
Total.....	£27,681,523

So large a revenue from so few sources indicates high duties, and the excise on spirits in particular has been maintained during many years at a rate that would have astonished the people of last century, and yet without any of the evils incident to heavy fiscal exaction. There is a check, which has been often exemplified, to the increase of the rate of excise in the encouragement it gives to illicit manufacture, and the consequent defeat of its object, viz., increase of revenue. The high rates of 11s. 8½d. per gallon in England, 6s. 2d. in Scotland, and 5s. 7d. in Ireland, to which the excise on home-made spirits was increased at the close of the great wars, gave rise to so much evasion that "more than one-half of the spirits actually consumed in Scotland and Ireland," as we learn from an official source, "were supplied by the smuggler." The duties were reduced to 7s. per gallon in England, and to 2s. 4½d. in both the other countries. "The result of these changes was a most surprising increase of legally made spirits. In 1820 the quantity made in the United Kingdom, and retained for home consumption, was 9,600,000 gallons. In 1826"—two years after the change of duties—"it was 18,200,000" (*First Report of Commissioners of Inland Revenue*, 1857). At subsequent periods, when the duties were again moderately increased, it was found that there was a sharp limit to the process, and that the excise on spirits could not be advanced much beyond 3s. 4d. in Scotland and Ireland without a revival of the old evils and a decline of revenue; while in England more than 7s. encouraged adulteration, and much higher prices than were justified by the duty and other trade charges. Later experience shows that this check is elastic. Since 1860 the excise on home-made spirits has been 10s. per gallon uniformly in the three kingdoms, and yet in no previous period have there been fewer complaints of smuggling or illicit distillation. This result is ascribable to various causes. The increase of employment, higher wages for legitimate labour, the opening of all parts of the country by means of communication, the greater sway of the law, and the greater influence of habits of order, must have discouraged the dark though tempting business of smuggling quite as much or more than the enormously high excise encouraged it. The excise service itself has also been much improved, and by simple mechanical provisions in the distilleries much less supervision of officers is requisite, with greater security against fraud than in former times. The exemption from duty of methylated spirit, used extensively in "French polishing" and many other arts, has likewise had a beneficial effect in stamping out illicit distillation. The spirit of wine, or pure alcohol of the druggists, however, is still almost necessarily subject to duty, though it were certainly desirable that in tinctures and other medicaments incapable of being abused as potable liquors, it should be free of tax. But permission to prepare tinctures in bond, in quantities of not less than nine gallons, has not as yet been taken advantage of to any extent. In the export of spirit of wine a rebate of duty is allowed.

The duty on malt, like that on spirits, has also for some years been uniform in the United Kingdom, at the rate of 2s. 7½d. per bushel, with a further duty on brewers of 12s. 6d. for every 12½ quarters mashed, or, what is held equivalent, every 50 barrels of 36 gallons brewed. The duty on each gallon of ale is thus barely one and seven-eighths of a penny—a very lenient excise compared with the 10s. per gallon on spirits. It might be supposed that when the duty on spirits in Scotland and Ireland was made as high as in England, a certain equality should have been established in the incidence of taxation on the liquors most generally used in the several countries. But the legislature has favoured the milder fermented liquors with the view of promoting temperance in all parts of the kingdom, irrespective of taste, habit, or climate. How far this good intention has been realized is a question aside from these explanatory remarks on excise. It has only to be observed that while the consumption of brewed liquors has been increasing in Scotland, the consumption of distilled spirits in England has been increasing in a still greater proportion. The following are the official returns of spirits and malt charged with duty in the three kingdoms in 1867 and 1876:—

	England.		Scotland.		Ireland.	
	1867.	1876.	1867.	1876.	1867.	1876.
Spirits at proof, } gallons.....	9,170,561	13,368,096	7,144,144	9,193,608	6,377,648	8,156,748
Malt, bushels.....	43,608,570	54,161,922	2,381,501	3,021,891	2,499,366	3,342,563

The abolition of many of the old excise duties, and consequent simplification of the department, prepared the way for an administrative reform, by which the three revenue branches of excise, stamps, and taxes were placed under the superintendence of one board of commissioners, and included in the general description of inland revenue. This was accomplished in 1848, and the board of excise left its old head quarters in Gresham House and was merged in the new body in Somerset House, by which the collection and management of the whole inland revenue has since been directed. The provisions for the consolidation and guidance of the board of inland revenue are embodied in the Act 12 Vict. cap. 1. The numerous statutes of excise, well annotated, have been collected and published under the authority of the commissioners of inland revenue, in one volume (1873).

EXCOMMUNICATION, the highest ecclesiastical censure, is the judicial exclusion of a baptized person from the fellowship of the visible church of Christ. As part of the discipline of the church it is based on the precept of Christ (Mat. xvi. 19, xviii. 15-18; John xx. 23), and on apostolic example (1 Cor. v. 5; 1 Tim. i. 20, &c.). These and the other texts, however, bearing, or supposed to bear, on the subject of excommunication, have not by any means been uniformly interpreted; and the usages ostensibly based on them have differed accordingly. The praxis of Christian discipline, moreover, has never been wholly independent of Jewish and pagan influences; and its variations cannot be adequately explained unless account be taken of several non-Christian analogues of excommunication. Among other pagan analogues may be mentioned the Greek *χερσίβον ἀργεῖον* (Demos. 505, 14), with its consequences (*Æsch.*, *Choeph.* 283; *Eum.* 625 f.; *Soph.*, *Ed. Tyr.* 236 ff.); the Roman *exsecratio* and *divis devotio*; the awful power which the Druids claimed of excluding from the sacrifices (*Cæs.*, *B. G.*, vi. 13). But more influential than any of these has been the ancient Jewish practice. The word used in the New Testament to describe an excommunicated person, *ἀνάθεμα* (1 Cor. xvi. 22; Gal. i. 8, 9; Rom. ix. 3), is the constant LXX. rendering of the Hebrew *אָנָתֶמָה* (see ANATHEMA). This word (herem), in its

primary signification means simply any person or thing separated or set apart, a meaning which is still seen in the familiar Arabic word "harem." The connexion in thought between the notions separation from common use, dedication to God, and devotion to destruction is not very obscure, and it soon established itself in the Hebrew mind. In Lev. xxvii. 21, 28, 29, we read that no "devoted" person or thing was to be sold or redeemed; "none which shall be 'devoted' from among men shall be redeemed, but shall surely be put to death." The Hebrew *moḥoram* (devoted) was precisely in the same position as the Latin *impius* or *sacer* (Mommsen, *Röm. Alt.*, ii. 50 ff.). In Num. xxi. 2, 3, Deut. ii. 34, iii. 6, vii. 2, we find whole cities or nations thus "banned," "excommunicated," or devoted to destruction. We occasionally read of Israelites as well as of aliens falling under this ban (*e.g.*, in Judg. xxi. 5, 11); indeed, the extreme penalty of being "cut off," which is attached to so many sins, appears to have been carried into effect by the congregation only after the *אָנָתֶמָה* had been duly pronounced by the competent authority (Ex. xxii. 19 [20]; Deut. xiii. 7-18 [6-17]; cf. Ewald, *Alt. u. N. T.*, pp. 101, 420). If in this *אָנָתֶמָה* we already find the analogue of the major excommunication (called anathema) of the mediæval church, we may perhaps look for the analogue of the minor in that temporary separation or seclusion (*niddah*) which was prescribed for ceremonial uncleanness. Scripture furnishes no distinct trace of the use of the deadly anathema in post-exile times; it is probable, however, that the right of sentencing by a *אָנָתֶמָה* to capital punishment remained with the Jewish ecclesiastico-civil authorities to a very late period (Ezra vii. 25, 26). In Ezra x. 8, it ought to be observed, we read of an excommunication of a milder kind; its effect was that all the substance of the offender was "forfeited" (*i.e.*, laid under a herem), but he himself merely "separated" from the congregation.

The Talmud recognizes two kinds of excommunication, a minor and a major, called respectively *niddui* and *herem*. The *niddui* (from *niddah*, to drive away) could be pronounced at any time by any competent individual (*cum periculo*, of course); its validity continued for thirty days, during which period the subject of it was expected to go into mourning, absent himself from the synagogue, and separate himself from all his fellows by a distance of not less than four ells. He was not excluded from the temple, but if he visited it he was required to enter by a separate door. If at the end of thirty days he showed impenitence or contumacy, the *niddui* might be renewed once and again; and finally, in certain circumstances, the *herem* might be pronounced. A valid *herem*, which could only be pronounced by a court of not less than ten judges, had the effect of excluding from the temple as well as from the synagogue, and from all association with the faithful. Some writers have asserted that there was a still more terrible, because irrevocable, sentence called the *shammatta*; but the preponderance of evidence is against this statement. (See Buxtorf's *Lexicon*, p. 2466; and Selden, *De Jure Nat. et Gen.*, iv. 9.) Among modern instances of expulsion from the Jewish communion, that of Spinoza (16th July 1656) for contempt of the law has become famous. The text of the curse pronounced upon the culprit, which is similar to that given by Selden (as above, iv. 7), may be taken as a fair specimen of the formulae then in use. The *Exemplar Humanae Vitæ* of Uriel d'Acosta may also be referred to.

As an authority upon Jewish usages the Talmud does not go nearly so far back as to the beginning of the first Christian century. It is to the New Testament alone that we must look for any little information that can be had on the contemporary practice of the Jewish courts. The sentence of exclusion from the synagogue is plainly indicated in Luke vi. 22, John ix. 22, xii. 42, and the more

severe sentence seems to be hinted at in John xvi. 2. The question as to the period at which the Jewish synedrium ceased to have the power of giving full effect to the herem spoken of in Leviticus, has been much disputed. The Talmud itself says that the judgment of capital causes was taken away from Israel forty years before the destruction of the temple. But the point whether the synedrium which tried Jesus Christ could lawfully claim that power is still unsettled.

It has been already said that the use of excommunication as a part of Christian discipline, is based on the precept of Christ and on the apostolic practice. The general principles which ought to be observed can be easily gathered from the New Testament writings; but the church appears to have been left, for most of the practical details, to the guidance of reason and experience. Mat. xviii. 17 leaves unsolved many questions which cannot fail to arise as to the occasion, nature, and effects of excommunication. Tit. iii. 10, which enjoins the "rejection" (comp. 1 Tim. iv. 7) of a "heretic" after two "admonitions," can hardly be called more explicit. The *locus classicus* is 1 Cor. v. taken in connexion with 1 Tim. i. 20. In the former passage, much importance has been attached to the apparent distinction between the *ἀίρεσις ἐκ μέσου* in vs. 2, 13, and the *παράδοινα τῷ Σατανᾷ* in v. 5, the former being (it is alleged) within the competency of the congregation, and the latter a purely apostolic function. The *ἀνάθεμα*, or "delivering over to Satan for the destruction of the flesh," has been the subject of much dispute (see Bingham, *Antiq.*, xvi. 2, 15). The language may safely be assumed to have been borrowed from an older formula. Plainly it was intended as the highest censure, to be pronounced only on grave offenders. It is also manifest that it was not irrevocable, and that it was in every case meant to have a salutary disciplinary effect upon the soul.

The writings of the church fathers give sufficient evidence that two degrees of excommunication, the *ἀφορισμός* and the *ἀφορισμός παντελής*, as they were generally called, were in use during, or at least soon after, the apostolic age. The former, which involved exclusion from participation in the eucharistic service and from the eucharist itself, though not from the so-called "service of the catechumens," was the usual punishment of comparatively light offences; the latter, which was the penalty for graver scandals, involved "exclusion from all church privileges,"—a vague expression which has sometimes been interpreted as meaning total exclusion from the very precincts of the church building (*inter hiemantes orare*), and from the favour of God (Bingham, xvi. 2, 16). For some sins, such as adultery, the sentence of excommunication was in the 2d century regarded as *παντελής* in the sense of being irrevocable. Difference of opinion as to the absolutely "irremissible" character of mortal sins led to the important controversy associated with the names of Zephyrinus, Tertullian, Callistus, Hippolytus, Cyprian, and Novatian, in which the stricter and more montanistic party held that for those who had been guilty of such sins as theft, fraud, denial of the faith, there should be no restoration to church fellowship even in the hour of death. On this point the provincial synods of Illiberis (Elvira) in 305 and of Ancyra in 315 subsequently came to conflicting decisions. But the excommunication was on all hands regarded as being "medicinal" in its character. It is noteworthy that the word *ἀνάθεμα* had fallen into disuse about the beginning of the 4th century, and that, throughout the same period, no instance of the judicial use of the phrase *παράδοινα τῷ Σατανᾷ* can be found.

A new chapter in the history of church censure may be said to have begun with the publication of those imperial edicts against heresy the first of which, *De summa trinitate et fide*

*catholica*, dates from 380. Till then exclusion from church privileges had been a spiritual discipline merely; thenceforward it was to expose a man to serious temporal risks. Excommunication still continued to be occasionally used in the spirit of genuine Christian fidelity, as by Ambrose in the case of Theodosius himself (390); but the temptation to wield it as an instrument of secular tyranny too often proved to be irresistible. In the formula used by Synesius (410), which is to be found in Bingham and in most other works of reference, we already find the attention of magistrates specially called to the censured person. The history of the next thousand years shows that the magistrates were seldom slow to respond to the appeal. Even the hasty survey of that long and interesting period enables the student to notice a marked development in the theory and practice of excommunication. One or two points may be specially noted. (1.) While it had been held as an undoubted principle by the ancient church that this sentence could only be passed on living individuals, whose fault had been distinctly stated and fully proved, we find the mediæval church on the one hand sanctioning the practice of excommunication of the dead (Morinus, *De Pœnit.*, x., c. 9), and, on the other hand, by means of the papal interdict, excluding whole counties and kingdoms at once from every church privilege. The earliest well-authenticated instance of such an interdict is that which was passed (998) by Pope Gregory V. on France, in consequence of the contumacy of King Robert the Wise. Other instances are those laid respectively on Germany in 1102 by Gregory VII. (Hildebrand), on England in 1208 by Innocent III., on Rome itself in 1155 by Adrian IV. (2.) While in the ancient church the language used in excommunicating had been carefully measured, we find an amazing recklessness in the phraseology employed by the mediæval clergy. The curse of Ernulfus or Arnulfus of Rochester (cir. 1100), which has been made familiar to most students of English literature, is a very fair specimen of that class of composition. With it may be compared the formula transcribed by Dr Burton in his *History of Scotland* (iii. 317 ff.). To the spoken word was added the language of symbol. By means of lighted candles violently dashed to the ground and extinguished the faithful were graphically taught the meaning of the greater excommunication,—though in a somewhat misleading way, for it is a fundamental principle of the canon law that *disciplina est excommunicatio, non eradictio*. The first instance, however, of excommunication by "bell, book, and candle" is comparatively late (cir. 1190).

At the Reformation the necessity for church discipline did not cease to be recognized; but the administration of it in many Reformed churches passed through a period of some confusion. In some instances the old episcopal power passed more or less into the hands of the civil magistrate (a state of matters which was highly approved by Erastus and his followers), in other cases it was conceded to the presbyterial courts. In the Anglican Church the bishops (subject to appeal to the sovereign) have the right of excommunicating, and their sentence, if sustained, may in certain cases carry with it civil consequences.

In the law of England sentence of excommunication, upon being properly certified by the bishop, was followed by the writ *de excommunicato capiendo* for the arrest of the offender. The statute 5 Eliz. c. 23 provided for the better execution of this writ. By the 53 Geo. III. c. 127 (which does not, however, extend to Ireland) it was enacted that "excommunication, together with all proceedings following thereupon, shall in all cases, save those hereafter to be specified, be discontinued." Disobedience to or contempt of the ecclesiastical courts is to be punished by a new writ *de contumace capiendo*, to follow on the certificate of the judge that the defender is contumacious and in contempt.

Sect. 2 provides that nothing shall prevent "any ecclesiastical court from pronouncing or declaring persons to be excommunicate on definite sentences pronounced as spiritual censures for offences of ecclesiastical cognizance." No persons so excommunicated shall incur any civil penalty or incapacity whatever, save such sentence of imprisonment, not exceeding six months, as the court shall direct and certify to the Queen in Chancery.

In Scotland, three degrees of church censure are recognized—admonition, suspension from sealing ordinances (which may be called temporary excommunication), and excommunication properly so called. Intimation of the last-named censure is occasionally (but very rarely) given by authority of a presbytery in a public and solemn manner, according to the following formula:—"Whereas thou N. hast been by sufficient proof convicted of (here mention the sin) and after due admonition and prayer remainest obstinate without any evidence or sign of true repentance; Therefore in the name of the Lord Jesus Christ, and before this congregation, I pronounce and declare thee N. excommunicated, shut out from the communion of the faithful, debar thee from privileges, and deliver thee unto Satan for the destruction of thy flesh, that thy spirit may be saved in the day of the Lord Jesus." This is called the greater excommunication. The congregation are thereafter warned to shun all unnecessary converse with the excommunicate. (See *Form of Process*, c. 8.) Formerly excommunicated persons were deprived of feudal rights in Scotland; but in 1690 all Acts enjoining civil pains upon sentences of excommunication were finally repealed (Burton's *History*, vii. 435). (J. S. B.)

EXECUTORS AND ADMINISTRATORS, in the law of England, are those on whom the personal property of a deceased person devolves, according as he has or has not left a will. If a man dies and leaves a will, the person or persons named therein to carry out his intentions are his executors, and their title to the personality vests at the moment of the testator's death. If there is no will, the right of administering the personal estate of the deceased is granted, according to certain rules, by the court of probate to persons who are called administrators. When the will contains no nomination of executors, administration is said to be granted "with the will annexed." The title of the administrator vests at the date of the letters of administration. As to the appointment of executors and administrators before the establishment of the Court of Probate, see articles WILL and INTESTACY. The executors or administrators when appointed become the legal personal representatives of the deceased. As to powers and duties administrators stand in the same position as executors.

It is the duty of an executor—(1) to bury the deceased in a manner suitable to the estate he leaves behind him; extravagant expenses will not be allowed, but the payment of legitimate funeral expenses "takes precedence of any debt or duty whatsoever;" (2) to obtain probate of the will (or letters of administration) within six months after the death. (3) He must make an inventory of the personal estate of the deceased, whether in possession or outstanding, and this inventory he is to deliver to the court on oath. He is to collect all the goods so inventoried and to commence actions which may be necessary to recover those which are outstanding. The executor is responsible to creditors for the whole of such estate, whether in possession or in action. (4) He must pay the debts of the deceased according to their several degrees of priority. An executor can, however, pay any debt due to himself by retaining it out of the fund before the other creditors are paid, except in the case of an executor *de son tort*. And a creditor only gains a preference for himself over others of the same class by taking action and obtaining judgment for his debt. If the

estate is exhausted by due and proper payments before all the debts are cleared off, the unsatisfied creditors cannot recover. (5) After the debts come the *legacies*, which must be paid as far as the estate will extend. An executor cannot exercise a preference in the payment of his own legacy. (6) The residue of the estate must be paid to the person named in the will as residuary legatee. If there is no will or no residuary legatee named, the residue falls to be distributed among the next of kin, under the statute of distributions (see INTESTACY). It was held at one time that in default of a residuary legatee the residue fell to the executor himself, but now nothing less than the expressed intention of the testator can give it to him.

An executor *de son tort* (of his own wrong) is one who intermeddles with the estate of a deceased without authority. He thereby makes himself liable to all the trouble of an executorship without any of its profits.

If an executor is under age or abroad when he is appointed, temporary administration *durante minore etate*, or *durante absentia*, may be granted to another.

An executor of an executor becomes the executor of the first testator. If, however, an executor dies intestate before completing the administration of the estate, an administrator *de bonis non* must be appointed. This is also the case where an administrator dies before the administration is complete. (E. R.)

EXELMANS, RENE JOSEPH ISIDORE (1775-1852), a distinguished French general, was born at Bar-le-Duc, November 13, 1775. He volunteered into the 3d battalion of the Meuse in 1791, became lieutenant in 1797, and in 1798 was attached as aide-de-camp to General Eblé. In his first campaign in Italy he greatly distinguished himself; and in April 1799 he was rewarded for his services by the grade of captain in the 16th regiment of dragoons. In the same year he took part with honour in several battles connected with the conquest of Naples, and was promoted to the rank of major; and in 1801 he became aide-camp to General Murat. He was named chief of a squadron in 1803, and he accompanied Murat in the Austrian, Prussian, and Polish campaigns of 1805, 1806, and 1807. At the passage of the Danube, and in the battle of Wertingen, he specially distinguished himself; he was made colonel of the 1st regiment of chasseurs for the valour which he displayed at Austerlitz; and after the battle of Eylau in 1807 he obtained the rank of brigadier-general. In 1808 he accompanied Murat to Spain, but was there made prisoner and conveyed to England. On regaining his liberty in 1811 he went to Naples, where King Murat appointed him grand master of horse; but when Murat became estranged from Napoleon, Exelmans left his court and joined the French army. Napoleon was then entering on his Russian campaign, and gave him welcome and immediate employment as a general of division. He was present at the battle of Moscow, and in the famous retreat from that city his steadfast courage was conspicuously manifested on several occasions. In 1813 he received, for services in the campaign of Saxony, the decoration of the Legion of Honour; and in 1814 he reaped additional glory by his intrepidity and skill in the campaign of France. When the Bourbons were restored in 1815 he retained his position in the army, but this did not prevent Napoleon on his return from Elba from intrusting him with the command of the 2d army corps. After the second Restoration he was proscribed, and lived in Belgium, and subsequently in Nassau, till 1819, when he was recalled to France. In the following year he was appointed to an inspector-generalship of cavalry; and after the July revolution of 1830 he received from Louis Philippe the grand cross of the Legion of Honour, and was created a peer of France. In the House of Peers he denounced the execution of Marshal Ney

as an "abominable assassination." At the revolution of 1848 Exelmans was one of the adherents of Louis Napoleon; and in 1851 he was, in recognition of his long and brilliant military career, raised to the dignity of a marshal of France. His death, 10th July 1852, was the result of a fall from his horse.

EXETER, the chief town of Devonshire, in England, a city which is a county in itself, and a municipal and parliamentary borough, stands on the Exe, about ten miles north-west of the mouth of the river, where it opens to the English Channel. The distance of Exeter from London is 194 miles. The ancient city (round which suburbs have extended) occupies a broad ridge of land, which rises steeply from the left bank of the Exe. At the head of the ridge is the castle, on the site of a great British earthwork. This was the stronghold of *Caer Isc* (so named from the river Isc or Exe, meaning water); and the British town became the *Isca Damnoniorum* of the Romans, just as *Isca Silurum* was the Roman name of Caerleon on the *Usk*, in South Wales. Roman coins, tessellated pavements, pottery, and sepulchral urns have been found from time to time, proving that the station was one of importance. It was one of the few cities in Britain which were not deserted at the time of the Saxon Conquest; and when Athelstan came westward about 926, he found *Eacanceaster*, the "chester" or fortified town on the Exe, as the Saxons called it, occupied by Britons and Saxons *æquo jure*. The ground plan of the city indicates its



Plan of Exeter.

Romano-British origin, since the principal streets cross each other nearly in the centre. The main or High Street is, in fact, a portion of the Roman road which extended from the eastern border of the county to the Tamar. Exeter was more than once attacked by the Northmen; but the walls which had been constructed by Athelstan greatly protected the "burgh;" and in 1050 the episcopal see of Devonshire, which had been founded at Crediton about 910, was removed, for greater security, to Exeter.

The position of Exeter, and its importance as the principal city of the western peninsula, have affected the whole course of its history, and led to its numerous sieges. In 1068 the Conqueror appeared before Exeter, beleaguered it