

A PRACTITIONER'S
GUIDE TO

Wills



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A Practitioner's Guide to Wills

by

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Preface

“Few things show the human character in a more ridiculous light than the circumstance of will-making. It is the latest opportunity we have of exercising the natural perversity of the disposition, and we take care to make a good use of it. We husband it with jealousy, put it off as long as we can, and then use every precaution that the world shall be no gainer by our deaths. This last act of our lives seldom belies the former tenor of them for stupidity, caprice, and unmeaning spite. All that we seem to think of is to manage matters so (in settling accounts with those who are so unmannerly as to survive us) as to do as little good, and to plague and disappoint as many people, as possible.” William Hazlitt, *Table-Talk*.

This book, as its title suggests, is intended to be a comprehensive guide to the drafting of wills. In addition to the selection of precedents and draft wills which have been included, the text also examines the major areas of law which are likely to be relevant to the practitioner. As the book is intended as a practical guide rather than an academic text, references to authorities have been kept to a minimum.

Although it is outside the scope of this book to deal at length with the intricacies of tax planning, the more fundamental implications of the current tax regime are considered in the final chapter.

Unless otherwise indicated, throughout the text and precedents, references to the male are intended to include the female and *vice versa*,

and no sexist connotation should be inferred.

Whilst it is hoped that the precedents and draft clauses provided will be of assistance to the practitioner, they are intended to be of general guidance only and may need modifying to suit the requirements of individual situations. In no circumstances will any liability be accepted by or on behalf of the author or the publishers for any loss of any kind suffered in whole or in part as a result of the reliance by any person upon any of the clauses or precedents contained in this book.

It is not possible to mention everyone who has assisted in the preparation of this book, but the following deserve particular thanks. First, my husband Bruce Leyland who has helped greatly, particularly in the drafting of the precedents; also Sharron Alldred, Kathryn Bates and Valerie Simpson for their secretarial assistance; and third Brian Dowrick, my research assistant, for his invaluable work.

The law is as stated on 11 March 1992.

Meryl Thomas

Table of Cases

page

Acheson v Russell [1951] Ch 67, [1950] 2 All ER 572	137
Adams, Re [1990] 2 All ER 97	65
AG v Davies (1802) 9 Ves 535	42
Allhusen v Whittell (1867) LR 4 Eq 295	181, 182, 216
Andrews v Partington (1791) 3 Bro CC 401	220
Annesley, Re [1926] Ch 692	93
 Baird v Baird [1990] 2 AC 548, [1990] 2 All ER 300, [1990] 2 WLR 1412 (PC)	3
Banks v Goodfellow (1870) LR 5 QB 549	12, 13
Barlow's Will Trusts, Re [1979] 1 All ER 296, [1979] 1 WLR 278	141
Barty-King v Ministry of Defence [1979] 2 All ER 80	282
Bateman v Pennington (1840) 3 Moo PC 223	20
Batey v Wakefield [1982] 1 All ER 61 (CA)	289
Baylis, in the Goods of (1862) 2 Sw & Tr 613	77
Beaumont, Re [1902] 1 Ch 889	3
Beaumont, Re [1980] Ch 444, [1980] 1 All ER 266, [1979] 3 WLR 818	263
Berkeley, Re [1968] Ch 744, [1968] 3 All ER 364, [1968] 3 WLR 253 (CA)	148
Besterman, Re [1984] Ch 458, [1984] 2 All ER 656, [1984] 3 WLR 280	265
Beyfus v Lawley [1903] AC 411	184
Birks, Re [1900] 1 Ch 417	236
Blight v Hartnoll (1881) 19 Ch D 294	148
Boddington, Re (1884) 25 Ch D 685	55
Boughton v Knight (1873) 3 P&D 64	12
Bowman v Secular Society Ltd [1917] AC 406	45
Boyce v Boyce (1849) 16 Sim 476	101
Bramwell, Re [1988] 2 FLR 263	263
Brown v Cutter (1683) 2 Show 152	142

	<i>page</i>
Brunning, Re [1909] 1 Ch 276.....	154
Cain v Moon [1896] 2 QB 283.....	3
Caithness, Re (1891) 7 TLR 354.....	95
Chalcraft, in the Goods of [1948] P 222.....	20
Chalinder and Herington, Re [1907] 1 Ch 58.....	203
Chesterfield's Trusts, Re (1883) 24 Ch D 643.....	214, 216
Christie, Re [1979] Ch 168, [1979] 1 All ER 546, [1979] 2 WLR 105.....	262
Christ's Hospital v Grainger (1845) 1 Mac & G 460.....	38
Clarke, Re [1901] 2 Ch 110.....	41
Cleaver, Re [1981] 2 All ER 1018, [1981] 1 WLR 939.....	9
Clifford, Re [1912] 1 Ch 29.....	185
Coller's Deed Trusts, Re [1939] Ch 277, [1937] 3 All ER 292.....	146
Compton, Re [1914] 2 Ch 119.....	105
Cooper's Conveyance, Re [1956] 3 All ER 28.....	38
Coulthurst, Re [1951] Ch 661, [1951] 1 All ER 774 (CA).....	43
Coventry, Re [1980] Ch 461, [1979] 3 All ER 815, [1979] 3 WLR 802 (CA).....	262, 264
Coxen, Re [1948] Ch 747, [1948] 2 All ER 492.....	50
Crippen's Estate, Re [1911] P 108.....	36
 Davey, Re [1980] 3 All ER 342, [1981] 1 WLR 164.....	14
Dawson, Re (1888) 39 Ch D 155.....	219
De Lisle's Will Trusts, Re [1968] 1 All ER 492, [1968] 1 WLR 322.....	107
Denley's Trust Deed, Re [1969] 1 Ch 373, [1968] 3 All ER 65, [1968] 3 WLR 457.....	41
Dennis, Re [1981] 2 All ER 140.....	261
Dodsworth v Dodsworth (1973) 228 EG 1115 (CA).....	131
Douglas, Re (1887) 35 Ch D 472.....	49
Dowson, Re (1909) 101 LTR 671.....	54
Drummond, Re [1914] 2 Ch 90.....	41
Duddell, Re [1932] 1 Ch 585.....	6
Dufour v Pereira (1769) 1 Dick 419.....	7
 Eccles v Mills [1898] AC 360.....	126
Edmondson's Will Trusts, Re [1972] 1 All ER 444, [1972] 1 WLR 183 (CA).....	221
Ellis v Bartrum (1857) 25 Beav 107.....	235
Eumorfopoulos, Re [1944] Ch 133.....	107
 Farrow, Re [1988] 1 FLR 205.....	264
Finn's Estate, Re (1935) 105 LJP 36.....	20
Fry v Porter (1670) 1 Mod Rep 300.....	142
 Gaites's Will Trusts, Re [1949] 1 All ER 459.....	219

	<i>page</i>
Giles v Giles (1836) 1 Keen 685	17
Gilmour v Coats [1949] AC 426	49
Golay's Will Trusts, Re [1965] 2 All ER 660, [1965] 1 WLR 969	249
Goodbehere v Bevan (1815) 3 M & S 353	9
Gossage's Estate, Re [1921] P 194	27
Gough, Re [1957] Ch 323, [1957] 2 All ER 193, [1957] 2 WLR 96	212
Green, Re [1951] Ch 148	7
Groos, Re [1915] 1 Ch 572	92
Hagger, Re [1930] 2 Ch 190	7, 8
Hall, Re [1951] 1 All ER 1073	106
Hammersley, Re (1886) 2 TLR 459	53
Hammersley v De Biel (1845) 12 Cl & Fin 45	5
Hanson, Re [1928] Ch 96	131
Hardyman, Re [1925] Ch 287	75
Hawkes v Baldwin (1838) 9 Sim 355	113
Hetherington, Re [1990] Ch 1, [1989] 2 All ER 129, [1989] 2 WLR 1094	46
Hill, Re [1944] Ch 270	147
Holder v Holder [1968] Ch 353, [1968] 1 All ER 665, [1968] 2 WLR 237 (CA)	198
Holtam, in the Estate of (1913) 108 LT 732	20
Hooper, Re [1932] 1 Ch 38	38
Horrocks, Re [1939] P 198	16
Howe v Dartmouth (1802) 7 Ves 137	182, 212, 214, 215, 216
Hughes, Re [1913] 2 Ch 491	126
Humphreys v Green (1882) 10 QBD 148	7
Income Tax Special Purpose Commissioners v Pemsel [1891] AC 531	42
Inglewood v IRC [1983] 1 WLR 366 (CA)	296
IRC v Baddeley [1955] AC 572, [1955] 1 All ER 525, [1955] 2 WLR 552 (HL)	43
Jelley v Iliffe [1981] Fam 128, [1981] 2 All ER 29, [1981] 2 WLR 801	263
Jenkins, Re (1863) 3 Sw & Tr 93	20
Joel, Re [1936] 2 All ER 962	107
Jones, Re [1948] Ch 67, [1947] 2 All ER 716	141
Jones, Re [1981] Fam 7, [1981] 1 All ER 1, [1981] 2 WLR 106	28
Jones v Selby (1710) Prec Ch 300	4
K, Re [1985] Ch 85, [1985] 1 All ER 403, [1985] 2 WLR 262	36
Kell v Charmer (1856) 23 Beav 195	233
Kingsbury v Walter [1901] AC 187	220
Koettgen's Will Trusts, Re [1954] Ch 252, [1954] 1 All ER 581, [1954] 2 WLR 166	49

Lacey, <i>ex parte</i> (1802) 6 Ves 625.....	198
Ladd, <i>Re</i> [1932] 2 Ch 219	31
Langford's Goods, <i>Re</i> (1867) LR 1 P&D 458.....	77
Lassence v Tierney (1849) 1 Mac & G 551.....	242
Lawes v Bennett (1785) 1 Cox Eq Cas 167.....	186
Leahy v AG for New South Wales [1959] AC 457, [1959] 2 All ER 300, [1959] 2 WLR 722 (PC)	41
Leeming, <i>Re</i> [1912] 1 Ch 828	185
Lipinski's Will Trusts, <i>Re</i> [1976] Ch 235, [1977] 1 All ER 33, [1976] 3 WLR 522.....	42
Locke v Dunlop (1888) 39 Ch D 387	56
Lybbe, <i>Re</i> [1954] 1 All ER 487, [1954] 1 WLR 573.....	258
Lynch, <i>Re</i> [1943] 1 All ER 168	55
 Mariette, <i>Re</i> [1915] 2 Ch 284	44
Martin, <i>Re</i> [1900] P 211	94
Mayo, <i>Re</i> [1943] Ch 302	159
McGovern v AG [1982] Ch 321, [1981] 3 All ER 493, [1982] 2 WLR 222.....	47
Micallef's Estate, <i>Re</i> [1977] 2 NSWLR 929	95
Moody v Stevenson [1991] The Independent 17 September.....	265
Moon's Will Trusts, <i>Re</i> [1948] 1 All ER 300	45
Moore v IRC [1985] Ch 32, [1984] 1 All ER 1108, [1984] 3 WLR 341	295
Morris, <i>Re</i> [1971] P 62, [1970] 1 All ER 1057, [1970] 2 WLR 865.....	236
Mudway v Croft (1843) 3 Curt 671	12
Muir v IRC [1966] 3 All ER 38, [1966] 1 WLR 1269 (CA).....	167
 Neeld, <i>Re</i> [1962] Ch 643, [1962] 2 All ER 335, [1962] 2 WLR 1097 (CA).....	126
Neville Estates Ltd v Madden [1962] Ch 832, [1961] 3 All ER 769, [1961] 3 WLR 999.....	41
Newis v Lark (1571) 2 Plowd 408.....	142
Nichols v IRC [1975] 2 All ER 120, [1975] 1 WLR 534 (CA).....	284
NSPCC v Scottish NSPCC [1915] AC 207.....	233
 Osoba, <i>Re</i> [1979] 2 All ER 393, [1979] 1 WLR 247 (CA).....	243
 Page v Hayward (1705) 11 Mod Rep 61	142
Parker v Felgate (1883) 8 PD 171	15
Parry, <i>Re</i> [1969] 2 All ER 512, [1969] 1 WLR 614	117
Paul v Paul (1882) 20 Ch D 742.....	8
Pearson v IRC [1981] AC 753, [1980] 2 All ER 479, [1980] 2 WLR 872	295

	<i>page</i>
Peck v Halsey (1726) 2 PW 387	249
Perkes, Doe d, v Perkes (1820) 3 B & Ald 489	66
Pettit, Re [1922] 2 Ch 765	150, 151
Portman v Viscount Portman [1922] 2 AC 473	218
 Ralli's Marriage Settlement, Re [1964] Ch 288, [1963] 3 All ER 940, [1964] 2 WLR 144	 117
Rapley Re [1983] 3 All ER 248, [1983] 1 WLR 1069	28
Raven, Re (1915) 111 LTR 938	106
Reeves, Re [1928] Ch 351	186
Rhagg, Re [1938] Ch 828	121
Rickett v Guillemard (1841) 12 Sim 88	257
Rickless v United Artists [1988] QB 40, [1987] 1 All ER 679, [1987] 2 WLR 945 (CA)	 76
Robbins, Re [1907] 2 Ch 8	154
Ross, Re [1930] 1 Ch 377	93
Ross v Caunters [1980] Ch 297, [1979] 3 All ER 580, [1979] 3 WLR 605	 xxxiv
Rowntree, Joseph, Memorial Trust Housing Assn v AG [1983] Ch 159, [1983] 1 All ER 288, [1983] 2 WLR 284	 44
Royse, Re [1985] Ch D 22, [1984] 3 All ER 339, [1984] 3 WLR 784	37
Rushbrook's Will Trusts, Re [1948] Ch 421, [1948] 1 All ER 932	175
Russell v IRC [1988] 2 All ER 405, [1988] 1 WLR 834	285
 Salmon, Re [1981] Ch 167, [1980] 3 All ER 532, [1980] 3 WLR 748	 261
Saunders v Vautier (1841) 4 Beav 115, 10 LJ Ch 354	284
Savory's Goods, Re (1851) 15 Jur 1042	20
Schnapper, Re [1928] Ch 420	91
Scott v Brownrigg (1881) LR 9 Ir 246	45
Sen v Headley [1991] 2 All ER 636, [1991] 2 WLR 1308	4
Shaw v M'Mahon (1843) 4 Dr & War 431	32
Sinclair, Re [1985] Ch 446, [1985] 1 All ER 1066, [1985] 2 WLR 795 (CA)	 68
Slater, Re [1907] 1 Ch 665	185
Southerden, Re [1925] P 177	70
Staniland v Willott (1852) 3 Mac & G 664	4
Steele, in the Goods of (1868) LR 1 P&D 575	74
Stephenson, Re [1897] 1 Ch 75	249
Stone v Hoskins [1905] P 194	8
Strong v Bird (1874) LR 18 Eq 315	117
Swan, Re [1915] 1 Ch 829	103
Sweeting, Re [1988] 1 All ER 1016	186
Synge v Synge [1894] 1 QB 466	5

	<i>page</i>
Tepper's Will Trusts, Re [1987] Ch 358, [1987] 1 All ER 970, [1987] 2 WLR 729	139, 141
Thelluson v Woodford (1805) 11 Ves 112	219
Tom's Settlement, Re [1987] 1 All ER 1081, [1987] 1 WLR 1021	221
Tuck's Settlement Trusts [1978] Ch 49, [1978] 1 All ER 1047, [1978] 2 WLR 411 (CA)	141
Turner, Re [1938] 1 Ch 593	108
Tussaud's Estate, Re (1878) 9 Ch D 363	189
 Vaux, Re [1939] Ch 465	 218
Villar, Re [1929] 1 Ch 243	219
Viner v Francis (1789) 2 Bro CC 658	220
 Wagstaff, Re [1908] 1 Ch 162	 55
Wakley, Re [1920] 2 Ch 205	106
Wardrop's Estate, Re [1917] P 54	27
Wayland, Re [1951] 2 All ER 1041	67
Webb v Grace (1848) 2 Ph 701	142
Weston, Re [1902] 1 Ch 680	4
Whitehead, Re [1913] 2 Ch 56	183
Whorwood, Re (1887) 34 Ch D 446	53
Williams v Williams (1882) 20 Ch D 659	85
Wrightson v Calvert (1860) 1 John & H 250	235
 Yerburgh, Re [1928] WN 208	 82

List of Precedents

page

Chapter 1: The nature of a will

C.1.1	Form of commencement of will	1
C.1.2	Form of commencement of will – alternative form	1
C.1.3	Form of commencement of codicil	2
C.1.4	Clause negating mutual wills	6
C.1.5	Mutual wills – agreement not to revoke	7

Chapter 2: Testamentary capacity

C.2.1	Form of commencement of will made under Mental Health Act 1983	14
-------	--	----

Chapter 3: Formal requirements for the creation of a will

C.3.1	Attestation clause	23
C.3.2	Attestation clause – short form	23
C.3.3	Form of testimonium and attestation clause to a codicil	23
C.3.4	Attestation clause where the will has been altered	23
C.3.5	Attestation clause where the testator acknowledges a signature which he has made previously	24
C.3.6	Attestation clause where the testator signs with his mark	24
C.3.7	Attestation clause where another signs on behalf of the testator	24
C.3.8	Attestation clause where the testator is blind	25
C.3.9	Attestation clause where the testator has an imperfect knowledge of English	25
C.3.10	Testimonium and attestation clause of a will made pursuant to an order of the Court of Protection	26
C.3.11	Gift by reference to a document already in existence	29

Chapter 4: Beneficiaries

C.4.1	Clause as to the application of a lapsed share of residue	30
C.4.2	Gift over to personal representatives	31
C.4.3	Gift to beneficiary's children	31

	<i>page</i>
C.4.4 Declaration against lapse in the case of a settled share	32
C.4.5 Declaration against lapse in the case of a class gift of residue	32
C.4.6 Declaration excluding s 33 of the Wills Act 1837	34
C.4.7 Contingent gift of property which carries immediate income during survivorship period.....	35
C.4.8 "Omnibus" survivorship provision against commorientes extending to all gifts in the will	35
C.4.9 Gift for the upkeep of a grave limited in perpetuity	38
C.4.10 Gift for the upkeep of a grave avoiding the perpetuity rule using <i>Christ's Hospital v Grainger</i>	38
C.4.11 Gift for the upkeep of a grave avoiding the perpetuity rule by means of a precatory trust	39
C.4.12 Gift for the upkeep of a grave using the provision of the Parish Councils and Burial Authorities (Miscellaneous Provisions) Act 1970	40
C.4.13 Gift for the maintenance of a particular animal	41
C.4.14 General gift to charitable institution	43
C.4.15 Legacy to several charitable institutions.....	43
C.4.16 Gift of land to charity	43
C.4.17 Gift to charity to be selected by the trustees	43
C.4.18 Gift to a school for the provision of playing fields.....	44
C.4.19 Gift to a school for the endorsement of a prize for sport.....	44
C.4.20 Gift for religious purposes in a particular parish	45
C.4.21 Gift to a religious community	45
C.4.22 Gift to parish priest for the offering of masses for the dead	46
C.4.23 Gift to Church of England Board of Finance.....	46
C.4.24 Gift to vicar for poor of a parish.....	46
C.4.25 Gift to a hospital	47
C.4.26 Clause to prevent the lapse of a gift to a body in the event of a change of name or amalgamation	52
C.4.27 General provision against lapse of charitable gifts	52

Chapter 5: Beneficiaries identified by description or relationship

C.5.1 General clause for a child en ventre	56
C.5.2 Devise for the benefit of testator's children or the children of another with substituted gift to the issue of deceased children	57
C.5.3 Trust for children of testator living at his death and issue of deceased children then living.....	57
C.5.4 Trust for children of testator with provision for share of any deceased child leaving issue to pass to the child's personal representatives	58
C.5.5 Trust for children in unequal shares.....	58
C.5.6 Trust for children of quantified amounts	58

C.5.7	Trust for two persons as tenants in common on attaining twenty-one, with a gift over on the death of either to the other of them	59
C.5.8	Trust for wife and children equally	59
C.5.9	Trusts for brothers and sisters and children of deceased brothers and sisters	59
C.5.10	Clause creating precatory "trust"	61

Chapter 6: Revocation and alteration of a will

C.6.1	Clause declaring the testator's expectation to marry an intending spouse – prevention of revocation	64
C.6.2	Clause extending s 18(4) Wills Act 1837	65
C.6.3	Revocation clause	66
C.6.4	Revocation clause – alternative form	66
C.6.5	Codicil clarifying an alteration to a will	71

Chapter 7: Codicils, revival and republication

C.7.1	Will reviving a former will and codicils thereto which have been revoked	73
C.7.2	Codicil to revive will following the testator's second marriage substituting the name of his second wife for that of his first, and extending the provisions in favour of his children of the second marriage	73

Chapter 8: Executors and trustees

C.8.1	Clause appointing sole executor	76
C.8.2	Appointment of executors	76
C.8.3	Appointment of two people as executors and trustees	76
C.8.4	Appointment of wife while a widow and two sons (one under age at date of the will) to be executors and trustees	77
C.8.5	Appointment of firm of solicitors as executor	78
C.8.6	Appointment of a bank as executor and trustee together with individuals	78
C.8.7	Appointment of a bank as sole executor and trustee	79
C.8.8	Appointment of the Public Trustee as sole executor and trustee	79
C.8.9	Appointment of literary executors	79
C.8.10	Appointment of special executors	81
C.8.11	Renunciation of executorship	81
C.8.12	Deed of disclaimer by trustee named in a will	83
C.8.13	Clause to define trustees	83
C.8.14	Appointment of guardians conditional upon the testator or testatrix surviving his or her spouse	84
C.8.15	Appointment of guardian to act with testator's wife during her life,	

and after her death to act with persons to be appointed by her.....84

Chapter 9: The disposal of the body

C.9.1	Direction as to place of burial and tombstone	85
C.9.2	Direction as to cremation.....	85
C.9.3	Direction not to cremate a body	86
C.9.4	Direction as to necessary expenses.....	86
C.9.5	Power for executor to incur expense in respect of directions	86
C.9.6	Direction for anatomical examination and corneal grafting	87
C.9.7	Clause providing for use of testator's body for therapeutic purposes, but not for medical education or research	87

Chapter 10: Wills involving foreign property or domicile

(See Appendix A)

Chapter 11: Legacies

C.11.1	Gift of personal chattels by incorporation of Statutory Will Forms 1925, Form 2	100
C.11.2	Gift of personal chattels by incorporation of definition in the Administration of Estates Act 1925.....	100
C.11.3	Gift of personal chattels to wife.....	100
C.11.4	Gift of personal chattels – short form.....	100
C.11.5	Gift to wife of such articles as she may select.....	100
C.11.6	Gift to wife of part only of personal chattels to be selected by her up to a given value, the remainder to be given to two sons.....	101
C.11.7	Power to trustees to dispose of articles of little value	101
C.11.8	Gift to be distributed in accordance with list left by testator – no trust	102
C.11.9	Gift of furniture to wife	102
C.11.10	Gift to daughter of furniture and effects in her bedroom.....	102
C.11.11	Gift of furniture and household effects to wife during widowhood (or for life); no obligation to sign inventory	103
C.11.12	Gift of furniture and effects to wife during widowhood; widow to repair and insure and to sign inventory	103
C.11.13	Gift of furniture to widow for life and then to son, incorporating Statutory Will Form as to inventory	104
C.11.14	Gift of copyrights and unpublished works to literary executor	104
C.11.15	Gift of copyrights and unpublished works to literary executors to administer same and transfer net proceeds to general executors and trustees	104
C.11.16	Gift of patents	105
C.11.17	Gift of stock – general legacy	105
C.11.18	Gift of stock – specific legacy	106
C.11.19	Gift of shares in public or private company – provision for	

	lesser number of shares only being available	106
C.11.20	Specific legacy of shares with words added negating apportionment	106
C.11.21	Gift of a library	107
C.11.22	Gift of a stamp collection	107
C.11.23	Gift of entailed personalty	107
C.11.24	Gift of money secured by an assurance policy on testator's life ...	107
C.11.25	Clause exonerating specific bequests from charges	108
C.11.26	Gift of ready money	108
C.11.27	Gift of proceeds of premium savings bonds and prizes awarded since the testator's death	108
C.11.28	Immediate legacy to wife.....	109
C.11.29	Legacy to individual	109
C.11.30	Legacies given by reference to a schedule.....	109
C.11.31	Power to trustees to postpone payment of legacies	109
C.11.32	Legacy with a clause of substitution in the case of an individual legatee	110
C.11.33	Legacy to a creditor	110
C.11.34	Legacy to a debtor subject to deduction of sums owing.....	110
C.11.35	Legacy to minor	110
C.11.36	Legacy to minor with provision for applying sum for maintenance, education, advancement or other benefit	111
C.11.37	Legacy of a capital sum for the education of children	111
C.11.38	Legacy to children including an illegitimate child	112
C.11.39	Legacy contingent on attaining eighteen or twenty-one or earlier marriage	112
C.11.40	Legacies to two persons contingently on their attaining eighteen or twenty-one years of age with survivorship.....	113
C.11.41	Legacies with provision where some of the legatees cannot be found	113
C.11.42	Reduction and abatement where estate insufficient.....	113
C.11.43	Declaration as to currency in which legacies payable	113
C.11.44	Demonstrative legacy.....	114
C.11.45	Gift of a debt	115
C.11.46	Release to a debtor of a debt.....	115
C.11.47	Release of debts – including future debts	115
C.11.48	Release of mortgage debt to the mortgagor	116
C.11.49	Provision for hotchpot in respect of release of debt	116
C.11.50	Declaration that gifts should not be brought into hotchpot.....	116
C.11.51	Legacy to executor and trustee	117
C.11.52	Annuity to trustee.....	117
C.11.53	Legacy to housekeeper.....	118
C.11.54	Bequest of undivided share in personal property.....	118

C.11.55	Settled legacy – concise form	118
C.11.56	Settled legacy – incorporating the Statutory Will Forms 1925, Form 7	119

Chapter 12: Gifts of businesses

C.12.1	Gift of a small business.....	120
C.12.2	Gift to trustees of a business upon trust to carry on for a limited period	121
C.12.3	Trusts of net profits until sale of business and proceeds of sale.....	122
C.12.4	Provision for child of testator to take on business on payment to trustees	122
C.12.5	Power to trustees to carry on business where there is a trust for sale	122
C.12.6	Power for willing trustees to carry on testator's business where other trustees refuse	123
C.12.7	Provision of salary for trustees managing business	123
C.12.8	Provision for exercise of powers though trustees interested in business.....	123
C.12.9	Indemnity to trustees carrying on business.....	123

Chapter 13: Gifts of land

C.13.1	Absolute general gift of all freehold property	124
C.13.2	Specific gift of freeholds	124
C.13.3	Specific gift of freehold land (free from inheritance tax).....	125
C.13.4	Specific gift of registered land.....	125
C.13.5	Gift to joint tenants or tenants in common	125
C.13.6	Specific gift of property with provision against apportionment.....	125
C.13.7	Gift subject to a mortgage.....	126
C.13.8	Gift of land free from a mortgage debt.....	126
C.13.9	Gift of freeholds subject to the payment of a legacy	126
C.13.10	Gift subject to the payment of debts, funeral and testamentary expenses	127
C.13.11	Devise in exercise of a special power of appointment.....	127
C.13.12	Gift by reference to a settlement on trust for sale.....	127
C.13.13	Gift of real estate to testator's eldest son or his issue with successive gifts over to younger sons and issue	128
C.13.14	Gift with provisions against lapse.....	128
C.13.15	Gift to minor without trust for sale	128
C.13.16	Declaration as to payment of inheritance tax on specific devises ..	129
C.13.17	Specific devise subject to inheritance tax	129
C.13.18	Gift of undivided share in equity of real property	130
C.13.19	Clause dealing with property held in joint tenancy	130
C.13.20	Gift to wife for life or until remarriage with remainder to son	