

administering this protection, and I contend that it produces no advantage.

I do not object to that fair protection being given which may be demanded by those additional burthens which it is supposed the land pays. I wish for protection to that extent; but what we quarrel with is the mode in which the law gives the present protection, which I contend is of no advantage to this country, while it is a detriment to others. At the same time my honourable friend has made a most exaggerated statement of the amount of that protection, in consequence of what he has been pleased to call the burthens on land. He has estimated the value of capital engaged in land to be 690,000,000*l.*; but I confess I cannot follow my honourable friend's calculation, so as to be satisfied with the correctness of that statement. I am, however, willing to admit that there have been burthens which press exclusively upon land; many of them, however, have been redressed, and I should therefore like to examine into them in committee; and if the grievance be substantiated, then to give a fair protection. The burthen which has chiefly been alluded to is the poor rate.

Now the returns for the year 1833 showed the proportions of all burthens on land and other property; and of the poor-rate and highway rate, land paid, it appeared, 65 per cent. and houses and other property paid 35 per cent. Now, taking the same proportion in 1838, the whole amount of poor-rate, highway-rate, and other imposts, was about 5,186,000*l.* of which land paid 3,275,000*l.*, and other property paid 1,911,000*l.*; or again, taking the poor-rate alone, it amounted last year to 4,123,000*l.*, of which land paid 2,604,000*l.* and houses and other property paid 1,519,000*l.* I state this to show that those burthens do not exclusively fall upon land, and that other property pays very considerably towards them; and must remark, that when a balance comes to be made out of the account on both sides, the probate and legacy duty of 2,284,000*l.*, which is paid exclusively by other interests, must be taken into account and set against the other charges.

It has also been said that the malt tax is a burthen on land. I regret that the right honourable baronet, the member for Tamworth, was not in his place to answer that assertion when it was made—answer it he could, for I have heard the right honourable baronet make a speech on the subject of the malt tax (and I have voted with the right honourable baronet in consequence of that speech, and the doctrines therein laid down), in which he established irresistibly that the malt tax was not a