

TAXATION IN IRELAND

His Lordship Bishop O'Donnell, of Raphoe,

Delivers an Eloquent Address on the Subject—The Enormous Increase of Financial Obligations During the Past Forty-five Years Under The British System.

A most important and representative meeting of the ratepayers of Donegal was recently held in the Court House, Lifford. It was convened by his Grace the Duke of Abercorn, the lord lieutenant of the county, to consider the question of the financial relations between Great Britain and Ireland. We take the following report of the proceedings from the Dublin Freeman:

On the motion of Mr. Gilliland, the High Sheriff, seconded by the Most Rev. Dr. O'Donnell, Bishop of Raphoe, the chair was taken by his Grace the Duke of Abercorn.

The Most Rev. Dr. O'Donnell, Bishop of Raphoe, who was received with applause, proposed the adoption of the resolutions. He said: Before entering on the observations I am privileged to address to this influential meeting I may be allowed to say that the presence of your Grace in the chair and the warm words of encouragement you have spoken constitute most important contributions to the successful issue of this day's proceedings (applause). It seems to me that we have some advantage in holding this meeting after so many county meetings and the recent debate in Parliament. If it should happen that we are unable to bring much argument into the discussion, we can make clear that the interest manifested some time ago in this question by the Donegal Grand Jury, by the Asylum Board, and by several boards of guardians, remains undiminished throughout this county. We can calmly review the strongest points that have been put forward from the opposite side, and we can help to fix attention on such progress as has been made by the combined effort of all classes in the community. Well, after all that has occurred, I venture to think the Irish argument still remains unbroken; and it is noticeable that the opposite contention has greatly improved in tone, if it has not yet reached

(a laugh). At the outset there was danger of a wrong feeling being generated in England on the subject. There was danger of the English taxpayer getting it into his head that Irishmen wished to shove from their shoulders to his three millions of taxes on some vague plea of general poverty in Ireland or pressing needs for industrial developments. Well, our contention is higher than that, and it rests on no vague plea (applause). It would indeed be perfectly reasonable for a representative gathering like this to call attention to the non-progressive state of Ireland, the shrinkage of her population, industries, and resources; while her taxation, considered either in the aggregate or for each individual of the population, has enormously increased, the frequent recurrence over wide areas of destitution approaching now and then to a state of famine; the fact that in the poorer districts the population must live by annual migration of the young and strong to Great Britain for employment, even with the object of representing to Parliament that, in a State of enormous wealth and credit, something should be done on a large scale, at the cost of a considerable draw on public finances, to raise up the industrial condition of the poorer districts, and make them derive benefit from incorporation in such a State. That would be a reasonable contention, and I am happy to acknowledge that such a view in some degree does seem sound to Government as a matter of public policy. But perhaps it is not altogether surprising that any plea of this kind, however reasonable, is received with a grumble by the British taxpayer, especially if it proceeds from this side of the Channel; and I am glad that

WE STAND ON HIGHER GROUND TO-DAY. What we ask is that we be not taxed beyond our relative taxable capacity (applause); and if we can show that we are so taxed, the question surely for the richest country in the world is not whether an equitable arrangement implies some further burden for it, but how a just distribution of public taxation is to be carried out, no matter where the burden falls, so that Irishmen may not reasonably put over taxation and the backward state of their country together as cause and effect (applause). Well, as our first resolution states, the fundamental finding of the Royal Commission—that whereas the taxable capacity of Ireland does not exceed a twentieth of that of Great Britain, we pay an eleventh of her contribution and a tenth of the whole—was scarcely questioned in the recent Parliamentary debate. Now, that is a great point gained. Perhaps, rather, it may be called a recognized base line for all future surveys. Indeed after the evidence of Sir Robert Giffen and Sir Edward Hamilton it does not appear that it can be displaced to our prejudice. The minimum surcharge to Ireland in the first instance, apart from the deduction of half a million, as suggested by Mr. Childers, about which there is ample room for different opinions, is two and three quarter millions a year (applause). This brings us through the first stage. There are others. On the opposite side, it is contended that we cannot complain of any single tax, and that the effects or compensations, especially through expenditure on Irish government, make full reparation by giving back what was taken in excess. Now, as regards offsets, I think the resolutions hit the nail pretty well on the head, and other speakers will give it

home to your satisfaction. I shall address myself almost exclusively to what may be called

THE GENERAL PLEAS OF JUSTIFICATION that have been put forward. The first of them is that we have the remedy in our own hands. By abstaining from spirits we may not only shake off the 2½ millions, but we can turn the balance the other way. Well I am free to confess that if this remedy were at all possible within a moderate period, as is reasonably to be hoped for, I would prefer it far before all others (hear, hear). Though there is an explaining excuse for it, we do put too much money into tea and tobacco, and without a corresponding reason far too much money into spirits; and if I were speaking to a social improvement meeting or from the pulpit I should discourage very strongly indeed any large consumption of stimulants, from different motives probably than money saving, though that is not to be despised in its bearing on one's duties to his family and to his neighbor. But we are here as citizens, as taxpayers, and we have to say, though it affords no gratification, that the circumstances of his own country absolutely put anyone in Great Britain out of court who would demand from us a further degree of temperance as a condition of equitable taxation (applause). There is little difference as regards tea and tobacco taken together. But man for man our friends across the Channel are much ahead of us in annual outlay on alcoholic drinks, notwithstanding the fact that the bill here is run up by the high duty upon whiskey. To say, then, that we have the remedy in our own hands looks very like continuing a breach of public equity under cover of making us temperate in an exceptional degree; and it appears likely enough from

THE EVIDENCE OF SIR EDWARD HAMILTON TO MR. SEXTON

that if we were a nation of total abstainers some other means would be devised of drawing from us the amount of the consequent Exchequer deficit. No; the temperance cause is to be promoted chiefly by other means than the motive of reducing taxation; and in view of the fact that the consumption of alcoholic drinks unfortunately has entered into the habits of the poor not less than of the rich, in both countries, and that the outlay on them per man in Great Britain is £4 2s, as compared with £2 13s 8d in Ireland, it is no wonder that there has been a marked disposition to drop this argument (applause). But I do not think we ought to consent to its being dropped. In my opinion, in the whiskey argument the other side have caught a Tartar; and, with the permission of the meeting, I should wish to encourage the Tartar to keep his hold (applause and laughter). After all approximations in tax for alcoholic drinks it still remains true that the Englishman's drink is beer—the Irishman's whiskey; and it is also true that the alcohol in whiskey is taxed almost six times as high as the alcohol in beer, with the result that this disproportionate taxation brings millions a year to the Exchequer from Ireland beyond what is raised on the same consumption of alcohol in England. But it is said good government and high motives demand that strong drinks be highly taxed. Be it so. Then good government and high motives also make a consequential demand. It is that if a strong drink be the alcoholic beverage commonly used in a poor country the excess of revenue derived through the high tax upon it should be given back in a way to promote the general welfare of that country. On any other terms the high motives are open to just suspicion. They altogether lose their stature. Well, we are told, it is not the country that suffers; only the drinkers. Let us see. Though the greater part of the revenue raised on spirits in this country comes, I suppose, from moderate drinkers, let us assume that good government cannot discriminate, and must hit the moderate drinker as well as the intemperate. It is not, however, they alone that are hit hard, but their families, for whose support and after life less money remains to provide the tailor, the shoemaker, the baker, the banker, whom the moderate drinker is less able to pay. The whole community suffers in this way in Ireland, and we say then give us back for the taxpayers at large the money your philanthropy prompted you to drain from them beyond their taxable capacity. It is no reply to state that an Irishman cannot point to a single special tax imposed on one who lives in Ireland, and that there are some special taxes for the inhabitants of Great Britain. A curious circumstance is that those who hold this language join us in condemning

THE ENORMOUS INCREASE OF TAXATION IN IRELAND

that took place after 1853. No doubt famine annuities were discharged, and some of the taxes were meant to be only for a time. But scarcely any one now will say that Ireland was fit for the load laid upon her by extending to her the income tax and equalizing the spirit duties. Yet, it could be said at the time that not a single tax was being imposed that had not to be paid in England with some others thrown in. Again, what would the English taxpayer say if the duty on beer were suddenly quadrupled in Parliament so as to bring the taxation near to the standard of the duty on spirits? Would he listen to Ministers who

answered his complaints by pointing to the fact that the Irish also consume some beer, and that the duty on Ireland was not less than in England? If such a measure were attempted in a short time there would be much unanimity in proclaiming that the most effectual way in which you can discriminate against one of the three countries is to tax heavily all round an article of specially large consumption in that country; and the fact is that if the taxes now peculiar to England were extended to Ireland they would not produce here a tithe of the excess of revenue that is raised in this country owing to the high tax all round on what is here the commonly used alcoholic beverage (applause). Now there is

ONE LAST FORM OF THIS FALLACY

that I regret to say has caught some of our friends. It is said that as individuals at least we have no cause to complain of unequal taxation. Again let us see. There is much intercourse between the countries. But the bulk of English people live in England with English likings in the matter of drink; the bulk of Irish people live in Ireland with their Irish inclinations, and it needs no arguing that the average Irishman's drink is much more highly taxed than the average Englishman's, unless the Irishman be a total abstainer, and even if he be a total abstainer, besides the indirect consequences already pointed out, when he entertains his friends to native drink, as sometimes happens, he must pay tenpence in taxes for every twopence worth of alcohol consumed. Now, I have drawn out a plain argument at much length on a commonplace subject. The existing system of taxation suits an industrial and manufacturing country like England rather than a country economically so different as Ireland; and some of our over-taxation arises from the large consumption of tea and tobacco by the large class of comparatively poor people in Ireland. But I have thought it well to try every plea of justification that has been put forward by a single test, and I submit that until the excess of revenue derived from Ireland through the high duty on spirits is returned for public purposes those pleas utterly collapse. On the other hand, neither in the Act of Union nor in the Consolidation Act can the least foundation be found for treating as a legitimate set-off the swollen expenditure on Government here, which, when carried beyond the absolute needs of the case, is as dry, as unproductive and as demoralizing as expenditure in unnecessary relief would be. All that so able a man as Sir Edward Hamilton could say on behalf of considering the experiences of Irish government, as a special liability now for Ireland, is that things have greatly changed since the Union. But changes, however great, do not make new legislation without the assent of Parliament (applause), and some things have not changed. The last difference between Ireland and England, or any English county, in respect of taxation, has not changed. Mr. Lecky and Mr. Plunkett were quite as strong as Mr. Blake in asserting that a wide sea, a distinct national history, a very different economic condition, and a solemn treaty make Ireland stand by herself. I shall only add again that she stands by herself, and Scotland stands by herself, in being discriminated most heavily against through the duty on spirits. It is unnecessary to suggest that the duty should

A REMEDY CAN BE FOUND

without diminution in the duty, and even without the erection of Customs or Excise barriers. If we were asked what the best machinery was for usefully employing between two and three millions a year to put new industrial life into Ireland we would have different opinions on the subject. But any of us would allow the second best remedies often do much good in this world, and I can recall that The O'Conor Don has frequently urged the extension to Ireland of last year's Agricultural Ratings Act. Mr. Childers suggested a subvention to reduce railway freight; the Letterkenny Asylum Governors recommended the remission of liabilities in connection with the care of the insane poor; and certainly the Congested Districts Board could usefully employ a large sum beyond its present annual allowance. Again, any thorough scheme that would put new life into the great agricultural industry in all its branches, which has suffered so severely through foreign competition, would directly benefit the great bulk of the people, and indirectly help those connected with other industries which in Ireland are never independent of the conditions of the agricultural population. There is a beautiful Irish legend of a fabled land hidden beneath the ocean off the West Coast of Ireland. If that land emerged from the waves and were seized by British ships for the Crown and planted by hardy men from those countries, the question of its taxation would soon be mooted (laughter). Economists, editors, public men, would all be full of wise considerations. The economic conditions might be peculiar, and if

THE BRITISH SYSTEM OF TAXATION were put upon it for the convenience of wider interests, every one would say that

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PARISIAN HAIR RENEWER.

RESTORES GRAY HAIR TO ITS NATURAL COLOR. STRENGTHENS AND BEAUTIFIES THE HAIR. CURES DANDRUFF AND ITCHING OF THE SCALP. KEEPS THE HAIR MOIST AND THE HEAD COOL. IS NOT A DYE, BUT RESTORES THE HAIR NATURALLY.

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no taxation beyond the taxable capacity could be thought of, that if an excess of revenue were derived owing to the large consumption of some highly taxed commodity the depleted community had a claim for the return of the excess to develop its resources, and above all things, that if the Imperial Parliament established an extensive system of administration, regulating expenditure by the standard of its own sweet will, the people's extra taxation should not be employed to finance these Imperial arrangements. Well, Ireland has historic claims, treaty claims, urgent claims that no Hy Brazil could plead, and perhaps a great meeting like this may do something towards inducing all classes of Englishmen to consider that if those claims were favorably entertained the English financial interests which they are anxious to protect might not suffer but benefit in the end through the improved condition of Ireland. I have much pleasure in moving the resolutions (applause).

THE FIRST IDEALIST.

A jelly fish swam in a tropical sea, And he said "This world it consists of Me; There's nothing above and nothing below That a jelly-fish ever can possibly know (Since we've got no sight, or hearing, or smell) Beyond what our single sense can tell Now, all that I learn from the sense of touch, Is the fact of my feelings, viewed as such; But to think they have any external cause, Is an inference clean against logical laws, Again, to suppose, as I've hitherto done, There are other jelly-fish under the sun, Is a pure assumption that can't be backed By a jot of proof, or a single fact. In short, like Hume, I very much doubt If there's anything else at all without. So I come at last to the plain conclusion, When the subject is fairly set free from confusion, That the universe simply centres in Me, And if I were not, then nothing would be."

PATENT REPORT.

Below will be found the only complete up to date record of patents granted to Canadian inventors in the following countries, which is specially prepared for this paper by Messrs. Marion & Marion, solicitors of patents and experts, head office, Temple Building, Montreal, from whom all information may be readily obtained:—
582,774—Charles Bouthcon, apparatus for softening leather.
582,978—Joseph M. Brown, Nanaimo, Canada, lamp bracket.
582,610—Jean M. Canellopoulos and H. O. Kratz-Boussac, automatic gas-lighting device.
582,780—Reuben C. Eldridge, Niagara, Canada, snap-hook.
582,909—John Forbes, Halifax, Canada, skate.
582,854—Charles Fournier, Danville, P.Q. vehicle.
582,818—Octave Gendron, St. Hyacinthe, P.Q., corset.
582,656—Duncan S. Macquodale, Toronto, Canada, ticket case.
582,828—William McGregor, Nanaimo, Canada, securing materials and objects from subaqueous bottoms.
582,885—John Smith and J. L. Hughes, Toronto, Canada, combined school desk and seat.
582,891—Eugene Worms, method and apparatus for tanning.

CAPITAL PRIZE—COLLECTION WORTH \$2,000.

William Whitters, jr., of the city of New York (White Plain Road, near Kossuth ave., Wakefield), temporarily in Montreal as musical director of "The Joyous Japanese Jewel," has won the capital prize, a collection worth \$2,000, at the distribution of the 19th May of the Society of Arts of Canada, 1666 Notre Dame street.

It irradiates all our days with beauty and makes them all hallowed when we feel that not the apparent greatness, not the prominence nor noise with which it is done, but the motive from which it flowed, determines the worth of our deed in God's eyes. Faithfulness is faithfulness, on whatever scale it be set forth.

Let us take time to know God. The hour is coming swiftly, for us all, when one touch of His hand in the darkness will mean more than all that is written in the day-book and ledger, or in the record of our little social world.

For Indigestion
Horsford's Acid Phosphate
Helps digest the food.

A REMARKABLE CASE.

DOCTORS COULD NOT AGREE AS TO THE TROUBLE.

A NEW BRUNSWICK LADY THE VICTIM—SUFFERED FOR THIRTY YEARS—THE ATTACK CAUSED PARTIAL BLINDNESS AND A FEELING OF SEMI PARALYSIS.

From the Woodstock, N.S., Sentinel.

Mrs. E. P. Ross, of Riley Brook, N.B., says:—"I have been a sufferer for thirty years, and I am sure I would still be in the same lamentable condition had it not been for Dr. Williams' Pink Pills. I was married at the age of twenty and am now fifty-one years old. I had always enjoyed good health until after my first child was born. About a month later the illness attacked me which has since made my life miserable. I consulted different doctors but they did not agree as to the nature of my trouble. One said it was a species of paralysis, others said symptoms of fits. I would be feeling very well when I would suddenly have a sensation of partial blindness, and everything before me would sparkle. Then my hand and arm on one side would become numb, and after about ten minutes this sensation would pass to my lower limbs, even my tongue would become affected, as would also my hearing. Voices, no matter how close to me,



would seem dim and far away. These symptoms would last for about forty minutes, I would have a violent pain over the eyes, which would continue for twelve hours or more. Notwithstanding all that was done for me these spells were coming more frequently, and at last I would sometimes have two attacks a day. I was also troubled with bronchitis, which added to my misery. I could not sew or knit, or do any work that required close attention to it. All this trouble had never left me for years, and at the age of 48 I consulted another doctor. The medicine he gave me, however, made me worse instead of better. Then I was advised to try Dr. Williams' Pink Pills. I was using the third box before I found any benefit, but then there was a decided change. By the time I used twelve boxes I felt as well as I did in my young days. Every symptom of the trouble that had so long made my life miserable had disappeared. For eighteen months I did not use the pills and was as well as ever I had been in my life. Then one morning I felt a slight attack of the old trouble and determined to try Dr. Williams' Pink Pills again. I got a box and took an occasional pill and have never since had a symptom of the trouble. To say that Dr. Williams' Pink Pills have done wonders for me is putting it mildly, and I strongly urge their use on all who may be ill. Pink Pills were also of great benefit to a niece of mine, Miss Effie J. Everett. Her mother died when she was quite young, and naturally much of the care of the household developed upon her, and as she grew up she became weak, easily tired, subject to headaches and her complexion was pale and wax like. A young lady teacher who was boarding with the family, and who had used Pink Pills with great success, urged her to try them. The result was that she soon was enjoying the best of health and is a fine robust young lady who shows no traces of her former illness.

Dr. Williams' Pink Pills cure by going to the root of the disease. They renew and build up the blood, and strengthen the nerves, thus driving disease from the system. Avoid imitations by insisting that every box you purchase is enclosed in a wrapper bearing the full trade mark, "Dr. Williams' Pink Pills for Pale People."

OTHER PEOPLE'S FAULTS.—We cannot be guilty of a greater act of uncharitableness than to interpret the afflictions which befall our neighbors as punishments and judgments. An old maiden gentleman, whom I shall conceal under the name of Nemesis, is the greatest discoverer of judgments that I have ever met with. She can tell you what sin it is that set such a man's

house on fire, or blew down his barn. Talk to her of an unfortunate lady that lost her beauty by the smallpox, she fetches a deep sigh, and tells you that when she had a fine face she was always looking on it in her glass. Tell her of a piece of good fortune that has befallen one of her acquaintances, and she wishes it may prosper with her, but her mother used one of the nieces very barbarously. Her usual remarks turn upon people who had great estates, but never enjoyed them, by reason of some flaw in their own or their father's behavior. She has a crime for every misfortune that can befall any of her acquaintance; and when she hears of a robbery that has been made, or a murder that has been committed, enlarges more on the guilt of the suffering person than on that of the thief or assassin. In short, she is so good a Christian that whatever happens to herself is a trial, and whatever happens to her neighbors a judgment.—Addison.

LITERARY GEMS.

A man's great deeds are always greater than himself. Much bending breaks the bough; much unbending the mind. If I am faithful to the duties of the present, God will provide for the future. God's will done on earth as it is in Heaven alone can make Heaven on earth.

To be innocent is to be not guilty, but to be virtuous is to overcome our evil feelings and intentions.

Let us take time for the evening prayer. Our sleep will be more restful if we have claimed the guardianship of God.

Our incomes are like our shoes: If too small they gall and pinch us, but if too large they cause us to stumble and to trip.

Since we must all take time to die, why should we not take time to live—to live in the large sense of a life begun here for eternity.

If thou wouldst find much favor and peace with God and man, be very low in thine own eyes. Forgive thyself little and others much.

There are as many degrees of happiness as there are choicest of it; the luxuries of a poor man's hut would be the poverty of a rich man's palace.

Incivility is not a vice of the soul, but the effect of several vices; of vanity, ignorance of duty, laziness, stupidity, distraction, contempt of others, and jealousy.

Natural abilities can almost compensate for the want of every kind of cultivation; but no cultivation of the mind can make up for the want of natural abilities.

None fall into so few mistakes, none so free from the pain of doing wrong, as those who walk amid the errors of our tainted life clothed habitually with candour.

In the intercourse of social life, it is by little acts of watchful kindness recurring daily and hourly—and opportunities of doing kindnesses if sought for are ever starting up—it is by words, by tones, by gestures, by looks, that affection is won and preserved. He who neglects these trifles, yet boasts that affection is won and preserved. He who whenever a great sacrifice is called for he shall be ready to make it, will rarely be loved. The likelihood is, he will not make it; and if he does, it will be much rather for his own sake than for his neighbor's.

A thoughtful, kind answer is almost omnipotent. It not only makes a friend still more friendly, but it subdues the wildest passion and the deepest prejudice of the greatest enemy. The cowardly become brave under its inspiring influence, and the brave are nerved by it to nobler deeds and mightier exploits. And yet, though it is so soothing, enchanting, and potential, it costs the utterer nothing. This, therefore, is the right way to answer; and were it universally adopted, many a tear would be unshed, many a passion be unprovoked, and many a friend be retained.

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