### Ireland Under the Union.

Last week we called attention to report that has been presented to Hor Majesty by the Royal Commission ap pointed to consider the fluancial rela-tions between Great Britain and Ireland under the Union and the taxable capac ity of the two countries. We have since arefully studied the report signed by carefully studied the report signed by all the members of the Commission as well as the separate report signed by Messra Blake, Slattery and Soxton. The titer has we under-tand been drawn upby Mr. Sexton and must be regarded as the crowing success of that great mun's parliamentary labors. He present-with the greatest clearness and with an amazingly comprehensive grasp of all the considerations involved, the whole story of broken pledges, violated covenants and systematic robbery in the treatment of Ireland by which she has been drained of her population, reduced to poverty and overtaxed to the amount of £290,000,000 in the century of Union. We cannot protend to give our readers more than an outline of the statement which takes up many pages of The Freeman's Journal nowspaper in successive issues. The main report is learned by the Officers In St. cessive issues. The main report is signed by the O'Conuor Don, Mr. Bor-tram Currie, Sir Richard Martin, Mr Sexton, Mr. Blake, Mr. Slattery, Lord Welby, Lord Farrar, Dr. Hunter, Mr. J. d and Mr. Wolff

To begin at the beginning it is necessary to g. back to the pre-Union pledges of Mr. Pitt, Lord Castlereagh and others because one of the most shameful features of the report is the fact that the treaty of Union was absolutely and flagrantly disregarded in all its fiscal provisions. When Mr. Pitt, as British Prime Munister, introduced the project of the Legislative Union 1799, he assured the House that the British Government did not seek the Union "from a pecuniary motive." The measure "must infuse a large portion of wealth into Irohand," and "supply its want of industry and capital." The zeal, the spirit, and the liberal and onlarged policy of Great Britain gave ample proof that there was no ground for the apprehension that she would "tax Iroland more heavily," when Ireland became associated with her; and no foundation for the idea that Iroland would be subjected to "an increase of taxes" and "a load of debt." The contribution to be imposed on Ireland would be subjected to "an increase of taxes" and "a load of debt." The contribution to be imposed on Ireland would not be greater "than the necessary amount of its own present necessary expenses as a separato Kingdom." And in the following year Mr. Pitt declared to the House that, under the Act of Union, when passed, Ireland would "continue to contribute "in its accustomed proportion." The Irish Secretary, Lord Castlereagh in the Irish House of Commons gave corresponding pledges. In his speech of the 5th February, 1800, introducting the articles of the Treaty, he said, "If any sacrifice be made it will not be on the part of Ireland, but upon the part of Great Britain." of the Legislative Union 1799, he assure

Such promises were multiplied before the Union. The war debt of Britain at that time was in itself an insuperable that time was in itself an insuperable difficulty to the Union. It rendered common taxes impossible, and it was only upon the most express provisions of the Treaty and Act of Union that common taxation would not take place until the British dobt had been reduced to the ratio of 15 to 2 to the Irish dobt, to the ratio of 15 to 2 to the Irish debt, in other words in the proportion of their contributions, that the Union was carried. Article 7 of the Act of Union expressly provided that the charge for the pre-Union debt of each country should continue to be a separate charge until those debts came into the ratio of 16 to 2. Without recounting other definite and solemn provisions of the Act of Union we will pass on to the violation of the Statute in every important provision which soon enough came about. vision which soon enough came about.
Great Britain, through the renewal and
protraction of the war, was not only proented from redeeming enough of her
---Union debt within the first 20 years,

~Union debt within the first 20 years, was obliged to borrow year by year, so heavily, that the way to amalgamation by reduction of the pre-Union debt, in conformity with the Act, was permanently closed, there being no prospect of revenue available for the purpose. All money raised after the Union by loan for the service of the United Kingdom was to be treated as a joint debt. Post Union loans were in reality charged to the account of each country as its to the account of each country as its

to the account of each country as its separate debt.

If the pre-Union debt came into the ratio of 15 to 2, then (subject to contain conditions to be observed by Parliament) the system of contribution by fixed protions might be superseded by that of equal taxes imposed on the same articles. The prescribed computation was never made. The post-Union debt was divided into separate debts of each country contrary to the Treaty and Acts, and was added to the pre-Union debt of each was added to the pro-Union debt of each country; the totals thus made up were compared, and, several years after the time when those totals were held to have arrived at the ratio of 15 to 2, the proportional-system of contribution was discontinued, and the system of common taxes was established.

We will now see how the condition of freland responded to the operation of a lagrantly violated statute At the end first sixteen years (1801-17) when revenue of Ireland was turned into the common Exchequer, the revenue had been forced up by incessant mercase of taxes to five times what Lord Castle had been forced up by incessant increase of taxes to five times what Lord Castle reagh had fixed as the heaviest burden that could reasonably be imposed upon Ireland. The rate of the taxation per head went up in fact from 1s to 11. During the second period of sixteen years (1818-35) the average British rovenue of 58 millions felt to 51 millions but the Irish average of 1s, millions in the former period was still further force up to over a midnous in the latter, although the every diminished, and although the failure of the later increases of taxes in Ircland as constrasted with their ample yield in Great Britain had made it manifest that the war burden of 1s, millions was as severe upon the open courty as that of 58 millions had been easily borne by the expanding resources of the richer.

The next succeeding period of sixteen

resources of the richer.

The next succeeding period of sixteen years (1834-19) was marked towards its close in Ireland by the loss of the British market for cereals through Corn Law Repeal, the failure of the potato crop, the consequent great famine, and the the consequent great famine, and the beginning of an unparalleled emigration. Again, the British burden, which had averaged 58 millions in the first period, and 51 in the second, was reduced to 48 in this third period; whilst the Irish average of 43 millions in the war period (when expenditure averaged 90 millions a year) and which had been driven up to heart 5 millions are name between

when expenditure averaged 90 millions a year and which had been driven up to about 5 millions per aunum between 1818 and 1838, now stood (according to Treasury computations at £9,200,900, from 1831 to 1849, within which period Ireland, passing through the severest ordeal recorded in modern history, was nevertheless obliged to submit to increasing pressure of taxation.

In the next term of 10 years (1850–1865), Ireland, recovering slowly from effects of the famine, lost one-third of her population, and had a difficult struggio with the changed conditions of industry resulting from the repeal of the Corn Laws while Great Britain continued to make uninterrupted progress in population, and still more rapid advance in wealth. In this period Ireland was subjected to income tax, and her spirit duty was quadrupled. The additional burden thus imposed amounted to about 2 millions of pounds per annum. So as 2 millions of pounds per annum. So as the agony was piled on the country sunk lower and lower. Whilst the population of Ireland since 1845 has fallon away from 8½ millions to

1846 has fallon away from 84 millions to 44 millions, the population of Great Britain is the same period has gone on increasing from 20 millions to 35 mill-ions (as compared with 10 millions at the date of the Union), so that the

ions (as compared with 10 millions at the date of the Union), so that the British people have nearly quadrupled in number, whilst the Irish people have actually dumished by half a million in the course of the last 100 years.

The growth of the British people has been exceeded throughout the century by the growth of their capital and income. In the present generation the income. In the present generation the increase of the British population has been about one-third. The British gross assessment to income tax has mere than doubled. The whole British income has also approximately doubled within the same period. The increase in real average wages has very remarkably kept pace with the increase in the average income, and thus it is made manipace with the increase in the average income, and thus it is made mani-fest that the marvellous development of British property has been generally diffused throughout the whole com-munity of Great Britain.

munity of Great Britain.

But so contrary in Great Britain and Ireland respectively has been the proportion of taxation during the century to the state of resources in the several periods that the British rate of taxation per head, which at the Union, as has been abown, was 23, and during the succeeding war reached an average of close upon £5 per annum, is now but £24 s 104, whilst the firsh rate per head, which from 1782 to 1793 was about 48, at the Union 103, and during the post Union war on the average 14s 6d, is now no less than than £1 8s 10d.

The portion of the report dealing with the present relative taxable capacity of Great Pritain and Iroland, that is to say what portion of the burden of imperial taxation should be borne by each, is certainly striking. The principle of equality of taxation adopted is as laid down by Bentham, Mill and Sir Robert Giffon. The principle in a word in this : That a nore resultable and the relative transfer of the principle in a word in this : That a nore resultable and recessarily a Giffon. The principle in a word in this:
That a poor population has necessarily a
smaller taxable surplus in proportion to
its gross income than a rich population.
The one has hardly a margin after
deducting a sum sufficient for decent
living; the other has a large
margin. Applying this principle to
the case of Great Britain and
Ireland we find that the present
income of Great Britain is estimated in
ovidence at certainly not less than 1,400
millions. The income of I reland is not
estimated at more than about,70 millions.
Taking 35 millions in round numbers
as the population of Great Britain, and
44 millions as the population of Ireland
if the calculation of £12 per head for

subsistence be applied, the results are, in the first place, that the average in-come of the inhabitants of Great Britain is Liv. and of the average Trishmen Liv and in the second place, that the average residue of the inhabitant of Great Britain, after providing for subsistence, is \$28, and of the Irishmen only \$1. If and of the frishmen only 21. At taxation were imposed in the proportion of the average incomes, the Irishmen would pay 11 for every 12 los paid by the inhabitant of Great Britain. But his residue being only £1 for every £7 of British residue, it follows that, on the his residue being only 11 for every £7 of British residue, it follows that, on the average, a system of tasation in proportion to incomes would take from the Irishman unearly three times as much comparatively, as from the inhibitant of Oreat Britain, out of what each of thom could afford to spare. Passing from averages to gross figures, and again taking the incomes at 1,100 millions and 70 millions and 70 millions respectively, and the allowance for subsistence 112 per head at 400 millions and 51 millions, the British residue would be 1,000 and the Irish residue would be 1,000 and the Irish residue would be 1,000 and the Irish residue is to the British in the ratio of only 1 to 60. Again, the result is exhibited that the imposition of taxation on Great British and Ireland in proportion to their gross incomes would appropriate three times as large a share of the Irish as of the British surplus. British surplus.

But this is not the whole of the story. The very limited surplus of Ireland is subjected to a wasting economic drain regarding which Mr. Murrough OBrion, one of the Irish Land Commissioners gave weighty evidence. Here is one item. For absentee rental he took as his basis of calculation a Parliamentary Paper issued in 1872. The return did not include superior rents, rent charges, or anuntities. Mr. O'Brion has simply taken the figures given in the return as transutties. Mr. CHROM has simply taken the figures given in the return as the rental paid by Ireland to absentee landfords of rural properties—£2,470,816—and has added a similar proportion of the rental of urban properties, £960,900. No addition is made for the great increase of absenteeism since 1872, or for the considerable proportion of large Irish incomes expended in Great Britain by persons who cannot be classed as

absentees.

The whole financial situation at present is reviewed in tables of figures which we need not enter into here; but broadly viewed, the situation shows that, after allowance has been made for the cost of the mere necessaries of life upon a scale as meagre as civilization will allow, the whole of the Irish balance is consumed by Imperial and local taxation, and by the economic drain from Iroland of value for which she receives, either no reducting at least, cither no return at any time, or, at least no immediato benefit

A fow figures may however be extracted. At the time of the Union Irish capital was estimated at 503 millions. At the present time it is, according to Sir Robert G. f.cn, not more than 400 millions. In the same period British capital has increased from 1,500 millions to 10,000 millions. Atter capital let us look at labor. According to Sir Robert Giffen again the average income of the look at labor. According to Sir Robert Giffen again the average income of the wage-carner in Iroland is about half, or little more than half, of the average income of the wage-carner in the United Kingdom, and even allowing the proportions of people in the prime of life in the two countries to be the same (whereas in fact the proportion is lower in Ireland), this would make the Irish share of wages such a proportion as would not materially affect the proportion derived from the income-tax assessment.

The only possible auswer to the shameful over taxation of Ireland (25,00,000 a year, or 2200,000,000 for the entire period of the Union) is that the cost of administering Ireland is equally excessive. To this Messrs Blake, Sexton and Blattery answer:

It is quite true, however, that the present cost of administering Ireland is very excessive the corresponding expenditure in any country with which Ireland can fairly be compared. But it is also true, and the fact is not entirely interest to the control of the con

to the gross produce of the revenue, and tarscreen's the revenue which Ireland would
have to pay, if taxed only according to her
Bot this flagant will of wasteful and
disproportionate expenditure there is but
no renuedy, the removal of its cause, and
the cause will not be removed till the duty
is caus upon Ireland of conducting and providing for her own administration. In that
event Great Britain would be saved from
the loss which a longer continuance of the
present system is certaint and to the
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Reflections on the Ballot Box Frauds.

Frauds.

The high minded political partisans of Ontario made a great outery when the Quebec hierarchy issued a joint letter to their people before the elections drawing attention to the elections drawing attention to the earerdness of the ballet and the grave duty of the voter, which chould put him on his guard against "perpury, intemperance, lying, calumny and violence. "Bower of the party spirit" said the Quebec Bishops.

In the tred and true Orange constituency of North Outario the electors had, of course, no need of advice of that kind. The high minded partisans took ample care of things in that riding. And what has happened? In a word the ballet box has been stuffed. Twenty-one ballets reported already as having been cast for one of the candidates were missing at the recount, and twenty one fraudulent lallets, none of them initialed many of them uncreased so that it was impossible that they could have passed into the ballet boxes at all, were found instead.

of them uncreased so that it was impossible that they could have passed into the ballot boxes at all, were found instead.

Here is the fruit of the partisan spirit. And because the Bishops of the Catholic Church are accustomed to warn their people against the poison of that spirit the partisans took offence.

We printed during the campaign the declaration- of the Methodist Bishops of the United States wherein it was plainly stated that Methodist Bishops upon moral issues in politics. Whether the laity insist upon keeping the way to partisanship clear for themselves, or whether they distrust the mastruction of their Bishops, the result is about the same.

In the late election Protestant ministers vied with their laymen as religious and political partisans. In that character there seemed to have been no danger of a conflict between them.

Mr. Hugh O'Leary Q. C., Lindsay, writing to The Globe, gives some remarkable evidence of the unanumity in partisanship between the Methodist ministers and the Methodist laymen in the South Victoria contest. Two ministers of the Methodist laymen in the South Victoria contest. Two ministers of the Methodist laymen in the South Victoria contest. Two ministers of the Methodist church in Mariposa used their pulpits on the Sunday before the election to canvass votes for the Methodist opponent of Mr. George McHugh. Mr. O'Leary's letter which we publish elsewhere is very interesting reading. Here them the influence of the Catholic Church and the Protestant denominations in politics. The former is confined to matters affecting faith and morals; the later is strictly limited to sectaria and partisan issues. And naturally amough the political partisans stand by those they know can be turned to unworthy use.

# Sunday Cars.

Sunday Cars.

The Presbyterian Review pleads strongly for "a quick and effective awakening on the part of the Christian element in the community" to the re-opened prospect of Sunday cars in Toronto. With what nice discernment our Presbyterian contemporary limits the "Christian element" to the opponents of Sunday cars I Is this the New Christianity? Read "Sabbatarian element" for "Christian element" and we know exactly what the New Christianity means. But is it not absurd for the Sabbatarians of Toronto to endeavor to maintain here the perverted notion of Christianity that has failed even in the very home of their ancestors? Edinburgh and Glasgow have now a liberal Sunday, but Toronto holds out as the stronghold of a doctrine that is simply barbarous and intolerant any way you regard it, whether in its birth or in the manner of its maintenance. Wherever it managed to survive for a while it had the support of every species of local tyranny. And how could the Jewish Sabbath have otherwise been converted to the narevery species of rical tyradny. And wo could the Jewish Sabbath have otherwise been converted to the narrow, local requirements of Sabbatarian sects, the members of which ride in their own carriages to church in town and country? This is an infraction of the Jewish law as applied by the Sabbatarians to the Christian Sunday; but they forbid those who cannot afford to ride in carriages to ride in the street cars because that would infringe the Jewish law. They themselves are free to break a law which they fasten on others. They have no warrant in Christianity for their doctrine, and they make ducks and drakes of the Jewish law which they pretend to preserve.

trine, and they make ducks and drakes of the Jewish law which they pretend to preserve.

The Presbyterian Review makes allusion to The Star's Sunday car campaign, and to the letters, manufactured on the premises, appearing in that paper. We quite agree that the popular need of Sunday cars is not likely to be helped by any advocacy of the cause which The Star is likely to bring to bear. The Presbyterian Review is right when it calls this sort of thing "a harmless flash-in-the-pan movement." The Star, in want of an excuse for its continued existence since the elections, has, like Mr. Toots, taken to writing letters to itself just as it used to receive long "clothesline specials" during the campaign describing Roman Catholic Bishops in tears, and Dalton McOarthy, Joseph Martin & Co. marching to victory.

No advocacy of Sunday cars is needed at all. What is wanted is that the question be submitted to a vote once more.

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## DEATH

NoLAY-On Sunday, July 12, at 35 Napper street, formate, Dorothea Havard, beloved wife of Denis volan, aged 28 years.

May her soul rost in peace.