

CONTINUED FROM THIRD PAGE.

Record of a Century

A Story of Injustice Towards Ireland.

BRITISH TAXES REMITTED; IRISH TAXES INCREASED.

The policy of remission was mainly applied, as a general rule, to taxes levied only in Great Britain. This method of utilizing the advantage gained by the cessation of war, had the effect, not only of lightening the charge upon Great Britain, but necessarily also of increasing the proportion of revenue raised from Ireland. Concurrently with the policy of reducing and remitting taxes imposed upon Great Britain alone, the policy of increasing Irish taxes to the point of equality with the rates levied in Great Britain, was steadily pursued from 1816, till the process was practically completed. Whilst 16 millions a year of purely British taxes were swept away, the Irish duties on tea and tobacco were quickly raised to the British rates; the stamp duties were next dealt with in like manner; and finally, when the depopulation of Ireland, consequent on the famine and the influence of the repeal of the Corn Laws on agriculture, was proceeding at a rate which unmistakably indicated the existence of extreme poverty, indeed the prevailing want of means of bare subsistence—at least £2,000,000 a year were added to the already excessive Irish burden by the imposition of the income tax in 1853, and the quadrupling of the spirit duty between 1853 and 1860. The effect upon a greatly reduced and ever diminishing population was to nearly double the rate per head of taxation in a decade.

CONDITIONS OF TREATY DISREGARDED. And as, in 1816, the abolition of the proportional system, and the initiation of the system of equal taxes, were effected, without the investigation, required by the Treaty of Union, into the question whether the circumstances of the two countries admitted of indiscriminate taxation; so, likewise, during the period from 1816 to 1853, when the system of equal taxes was pressed against Ireland to the extreme limit, there never was any enquiry by Parliament whether "circumstances demanded," according to the further condition set out in the Treaty of Union, that Ireland should be granted "particular exemptions or abatements." The provisions of the Union which bore heavily upon Ireland have been carried into full effect, and those stipulations which, if they had been observed, might have afforded her protection, have been either directly broken or ignored.

BRITISH TAXES NOT IMPOSED IN IRELAND. The taxes still imposed in Great Britain only, now yield about 4 millions a year. If they were also imposed in Ireland, the produce of them would not exceed one-sixth of a million, and the levy might diminish the yield under other heads of the revenue. The existence of these few minor British taxes is sometimes cited as evidence that Ireland is allowed an advantage, but whilst the fact that they do not exist bears upon the right of Ireland, under the Treaty of Union, to "such particular exemptions and abatements" from British taxes "as circumstances may appear from time to time to demand," the amount in question, so far as concerns Ireland, is so trifling, in comparison with the amount in excess of her capacity, at present extracted from her by the system of "equal taxes," that it does not appreciably affect the equity of the case. If the remaining purely British taxes were extended to Ireland, the amount of excessive taxation is already so great, that such an addition would scarcely perceptibly increase it.

EFFECT OF REMISSION OF TAXES ON BRITISH PROSPERITY.

The policy of remission was directed, from the outset, not only to the special advantage of the British, as distinguished from the Irish taxpayer, but also to the particular benefit of British industry and trade; and when the development of industries in Great Britain, and the accompanying great increase of population, had arrived at such a point that it appeared to be desirable to obtain from abroad, at the cheapest possible prices, raw material for British manufactures, and food for the rapidly multiplying masses of the industrial population, a few years sufficed for Parliament to abolish all taxation on raw material, and to reduce and eventually remit taxation on the import of corn, live stock, meat, and almost all important articles of food. The imposition of heavy taxes, in the previous generation, to prosecute to its close the war with France, had laid the foundation of the industrial and commercial pre-eminence of Great Britain. The remission of taxes on raw material and food now gave a powerful impulse to that latest and most remarkable development of the prosperity of Great Britain, which is proved by the marvellous increase of capital, income and wages within the last 40 years.

CONTRARY EFFECT IN IRELAND.

But the policy which so signally benefited Great Britain inflicted upon Ireland a loss of the greatest magnitude, the effects of which continue to be felt. The French war had imposed upon Ireland, in proportion to her means, a heavier burden than on Great Britain; it had not brought to Ireland, as it had to Great Britain, any indirect advantage. On the contrary, the period witnessed a decline of manufacturing industry in Ireland as remarkable as its development of the sister country. The consequence of the scale of war expenditure was that Ireland was deprived of the Treaty rights of proportional taxation and periodical revision. When the war had come to an end, not only was Ireland inequitably excluded from relief by the continued imposition of the war scale of taxation (and its subsequent increase), but the remissions granted to Great Britain were skillfully so devised as, while they relieved the British taxpayer, to secure a vast increase of British manufactures,

a great extension of British trade, higher profits for capital, larger wages for labour, and cheaper food for the industrial masses.

IRISH TAXPAYER NOT RELIEVED, BUT BURDENED MORE AND MORE.

The Irish taxpayer was not relieved, but burdened more and more. Ireland had no manufactures to be fostered by remission of the taxes on raw materials. Her income consisted, as it now does, and probably always will, substantially of the profits derived from the sale of that part of her agricultural and pastoral produce not reserved for home consumption. To a population mainly agricultural—regarded as consumers—the remission of taxes on imported food was of infinitely less importance than to an industrial community. Regarded as producers, their main source of income was the British market for Irish grain and live stock. The repeal of the Corn Laws destroyed the market for rich grain in Great Britain. The remission of taxes on the import of live stock reduced the advantage which Ireland had previously possessed, but did not destroy the market. Immediately consequent upon these great economical changes, the export of grain from Ireland ceased; land was thrown out of cultivation, tillage gave way to pasture; employment diminished to such an extent that a large part of the population could no longer earn the necessaries of life; emigration became the sole resource; and in 50 years this emigration from Ireland has reduced the population of the country by one-half and reducing also, to some such extent, the amount of labor employed in production, has vastly diminished the taxable capacity of the country, more particularly its capacity to yield revenue under a system of taxes which, being imposed upon consumption, are levied, in effect, on population.

NEW TAXATION.

NEW TAXATION CONSEQUENT UPON REMISSIONS.

The full development of the policy of remission of taxes on food and the raw materials of manufacture, which had conferred incalculable advantage on Great Britain, but inflicted irreparable damage on the staple industry—almost the sole industry—of Ireland, rendered it necessary that the revenue surrendered by the State should be made good from other sources of taxation. It might have been expected that Great Britain, which had profited so vastly by remission, would furnish out of her gains the percentage required to refill the public purse, and that Ireland, recovering from the famine, impoverished by the new economic conditions which the policy of remission had directly produced, engaged in an absolute struggle for life, and, throughout the ordeal, taxed upon the new scale, which had remained unabated since the period of the quota, at least would not be called upon to pay for a policy disastrous to her interests, as if it had brought her some advantage.

EXCESSIVE PRESSURE OF NEW TAXES ON IRELAND.

But since 1853, the income tax (then declared to be temporary, and only for a brief time), has been levied upon Ireland; and between 1853 and 1860, the quadrupling of the spirit duty singled out a commodity of specially Irish manufacture and consumption, and imposed upon it a rate of taxation several times as heavy as that applied to beer, the commodity most nearly corresponding to it in the consumption of Great Britain. The selection of the spirit duty for this purpose has put Ireland under a particular contribution of proportionately double the amount of the contribution for beer in Great Britain; also double the proportional rate of the whole contribution of Ireland to the Imperial revenue, excessive as that rate is shown to be. This discloses one of the most remarkable results of the system of "equal taxes." The imposition of income tax and the quadrupling of the spirit duties increased the Irish revenue by above two millions a year; this increase is levied still; and consequently the present taxation of Ireland is equal to the amount imposed on a larger population, with more varied resources, under the pressure of the great war with France, together with 2 millions a year imposed towards making good the loss caused by remission of taxes, which benefited British industry and trade even more than they injured Ireland.

IRELAND MADE SUBSERVIENT.

Mr. Pitt, in his famous speech of 1785, declared that Ireland had been "made completely subservient to the interest and opulence of Great Britain," and he added the comment that such a system, "however necessary it might be to the partial benefit of districts in Britain, promoted not the real prosperity and strength of the Empire." When that speech was delivered the taxation of Ireland, under her domestic Legislature, was a very small fraction, certainly not one-fiftieth, of her income; it was only a small part of even her surplus income; it was scarcely more than one-twentieth of the taxation of Great Britain; and much less than one-twentieth was the proportion between the respective expenditures. Now, after a century, the taxation of Ireland under the Imperial Parliament amounts to seven or eight times the former sum; it is about one-tenth of Ireland's income; it consumes one-half her surplus; whilst Great Britain, of her income, pays only one-twentieth, and of her surplus, not one-twentieth. The British consumer, whose taxable capacity has multiplied since the Union, pays just half as much in taxes on the average as he did after the close of the great war, on a footing of peace expenditure. The Irish consumer, whose taxable capacity has certainly been shrinking since the famine, now pays "the average about double what he paid, even when the great war put so intense a pressure upon taxation.

IRELAND MADE SUBSERVIENT TO BRITISH INTERESTS.

This is the result of the withdrawal from Ireland, upon an unfounded plea, of even the scanty measure of protection guaranteed by the Treaty of Union. It is the consequence of the rigid application of the fallacious doctrine of "equal rates of taxes" to Great Britain and Ireland, on the amazing assumption that taxable capacity is the same

in Great Britain, unquestionably the wealthiest country in the world, and in Ireland, probably the poorest. Ireland is still, in the language of Mr. Pitt, "made completely subservient to the interest and opulence of Great Britain," and it remains quite as true in 1896 as it was in 1785, that such a policy, however expedient it may be deemed for the partial benefit of the districts in Britain, or for the benefit of Britain as a whole, cannot eventually promote the real prosperity and strength of the British Empire.

IRISH TAXATION—EXCESS SINCE 1801.

EXCESS OF IRISH TAXATION SINCE THE UNION.

Having regard to the relative taxable capacity of Ireland (1) at the period of the Union, and (2) at the present time; also to the continual increase of British population and more rapid multiplication of British wealth contrasted with the decline of Irish manufacture and trade after the Union, and the great reduction of Irish population and agricultural income since the famine. It does not appear that Ireland's fair proportion of Imperial revenue levied since the Union amounted to more at the utmost than an average of 3 millions per annum, or a total up to 1894 of about 280 millions. The revenue actually raised in Ireland during the period of the separate exchequers and "contributed" by Ireland from 1816 to 1894 (according to Treasury computations) has amounted to about 570 millions, or an average approximately of 6 millions a year.

TREASURY COMPUTATIONS OF IRISH REVENUE.

IRISH REVENUE AS COLLECTED AND AS "CONTRIBUTED."

For the purpose of this report use has been made of the Treasury computations, made with the object of correcting the amounts of revenue collected in Ireland, so as to afford an estimate of the amounts which, according to the Treasury view, have been "contributed by Ireland." The difference between "revenue collected" and "revenue contributed" is substantially the difference between the amount of duties on commodities collected in Ireland without regard to the place of their consumption and the amount of such duties on commodities consumed in Ireland without regard to the place of collection of the duty. Till the unification of the Customs in 1824 there was no occasion for adjustment, and taking the whole period since the gross amount of Irish revenue is not materially affected, because down to 1870 additions, very large at the beginning, and gradually diminishing to zero, have been made to the revenue as collected, whilst since 1870 deductions have been made increasing rapidly in amount; and the total of the additions in the earlier period is nearly balanced by the total of the deductions in the later.

GREAT DIMINUTION OF CURRENT IRISH REVENUE BY TREASURY ADJUSTMENTS.

But in relation to the present time, and still more in relation to the future, this question of adjustment becomes of the first importance, for the annual deduction made by the Treasury from Irish revenue, amounting in 1870 to £100,000, now exceeds 2 millions. The revenue collected in Ireland in the year 1894-5 was 93 millions; the revenue "contributed" by Ireland according to the Treasury was only 71 millions. The great bulk of this difference is attributed to the amount of excise duty paid in Ireland on spirits consumed in Great Britain, and it is stated that accuracy in the apportionment of the proceeds of this duty is assured by the permit system. Errors of great magnitude, however, have been discovered twice in recent years. The only other commodity subject to the permit system is unmanufactured tobacco. The estimate for manufactured tobacco has been made in three methods, presenting widely different results; and that now put forward rests upon answers given by some manufacturers to questions addressed to them by Inland Revenue Department. For all the other taxed commodities the Treasury estimate of what Ireland pays in, virtue of her actual consumption is either founded on population simply or on statistics obtained from carriers several years ago, and covering only a period of four months. No systematic inquiry into this question of the difference between "collected" and "contributed" Irish revenue was attempted by the Commission. It would have delayed indefinitely the main investigation, and could only have been conducted through the agency of a staff of experts with access to various records and accounts. The Treasury estimates and statements in reference to them are given in Sir Edward Hamilton's Memorandum and other papers contained in the Appendices, but no opinion can be offered upon these calculations without a detailed inquiry; and it is evident that statistics for one period of four months applied to several years, conjectures founded on population, and processes shown to be liable to great error, cannot be relied upon in determining any issue of practical importance affected by the actual gross amount of the annual revenue of Ireland.

It must be observed in this connection that Mr. Gladstone, in moving the Irish Government Bill in 1886, declared it would be equitable and just, considering past relations, to give credit to Ireland for the total amount of her revenue as collected. This total is now reduced, as has been stated, by about two millions a year, the difference between collected and contributed revenue according to the Treasury. The past relations, alluded to by Mr. Gladstone, appear to have subjected Ireland since the Legislative Union to a burden of three millions a year, an average excess of the amount which would have been her fair proportion according to the measure of the relative capacity of Ireland and Great Britain.

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The Pope and the Sailors.

Reports from Rome inform us that during the first week of June the British Naval Squadron on the Mediterranean station put into the port of Civita Vecchia, which, in former times used to be the naval port of Rome. About a thousand of the officers and men of the squadron got "shore leave" for three days, and during that period the streets of Rome were crowded with sailors wearing the British uniform. Some few hundred of these—nearly all Irish—officers and men—expressed their desire to see the Pope, and manifest their respect and regard for the Head of the Church. The Holy Father willingly acceded to the request, and considerably consented to admit them to the Mass he celebrated on Sunday, June 14. In order to afford them an opportunity of seeing him, he celebrated Mass in the Sistine Chapel at 8 in the morning. Six hundred sailors, of whom 400 were Catholics, were admitted to his Mass. They were accompanied by a large number of officers. A special train conveyed them from Civita Vecchia to Rome on Sunday morning early. There were some fifty officers along, the whole being under command of Captain Grant. On arrival at the Trastevere railway station in Rome, they were received by a deputation of the Roman Committee, which, under the presidency of Monsignor Stonor, had organized the affair. Coffee was served out to the men, and they then set out for the Bronze Gate. Here the Swiss Guard were on duty and presented arms, the British sailors saluting in response. The front places in the Sistine Chapel were reserved for the British officers, and behind them was an array of benches for the men. The galleries at the back were filled with spectators. Near the altar were the English prelate, Monsignor Stonor, O'Callaghan, and Stanley, and the Rectors of the English, Scotch and Irish colleges.

The Pope entered the chapel at twenty minutes past eight, borne on the Sedia Gestatoria, from which, with uplifted hand, he gave his blessing to the kneeling congregation. His Holiness, who looked wonderfully well in health, then knelt at the Faldistoria while Mass was being celebrated by Mgr. Mazzolini. When the service was over the Pope seated himself on a chair in front of the altar and held a reception, all the officers in turn being presented to His Holiness, and also the daughter of the British Admiral, Miss Seymour. His Holiness, rising, then pronounced in strong voice the Apostolic Benediction. The Pontiff afterwards entered the Sedia Gestatoria prior to leaving the chapel. Thereupon ensued a most striking scene. The whole congregation rose and broke forth into prolonged cheers.

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AN OLD STORY.

The following schedule of misfortune was found in the victim's boot:—I married a widow who had a grown up daughter. My father visited our house very often, fell in love with my daughter and married her. So my father became my son-in-law, and my step-daughter my mother, because she was my father's wife. Some time afterwards my wife had a son—he was my father's brother-in-law, and my uncle, for he was the brother of my step-mother. My father's wife, i. e., my step-daughter, had also a son; he was of course my brother, and in the meantime my grandchild, for he was the son of my daughter. My wife was my grandmother, because she was my mother's mother. I was my wife's husband and grandchild at once. And as the father, I was my own grandfather. I could not stand it any longer.

The Society of Arts of Canada, 1666 Notre Dame street, Montreal. Distributions every Wednesday. Value of prizes ranging from \$1 to \$5000. Tickets 25 cts. Value of prizes ranging from \$2 to \$2000. Tickets 10 cents.

VERDI'S GENEROSITY.

Verdi, the Italian composer, has made more money than many votaries of the divine art of music, but he has disposed of his gold in a noble and generous manner, which ought to put to shame the miserly wretches whose only joy is to gloat over their treasure. These curmudgeons look at their amassed coins and feel an intense gratification in cyphering up their store. Their narrow hearts have no capacity for expansion. The bitter pang they can experience is to notice or anticipate any diminution in their gains. They begrudge to let those who help to make them wealthy have any share in their acquisition, and yet a day comes and they die unlamented, and their riches go to furnish empty memorials or some spendthrift successor with the means to squander it on foolish living. Now, the Italian has gone on another tack. He has left £100,000 to the founding of a house of repose for aged and destitute musicians and the operatic librettists in Milan. More, he has promised three times the amount, £300,000, for the completion and endowment of the institution, and to the same pious object the residue of his estate will be devoted, after the death of Madame Verdi, should she survive him. Thus he is sure of being affectionately remembered by his countrymen, who will have the compiler of sweet sounds recalled to them by other reminders than his music.

MANNERISM IN SPEECH.

There are little mannerisms of speech which belong to certain parts of the country, and are caught up unconsciously by young people, so that when they go away from home those who meet them have little difficulty in deciding from what point they started. For instance, of a young girl drops her final 's', and says 'mornin', evenin', greetin', meetin', comin', and goin', I know where she comes from. I have visited in a place or two where the sweet-voiced people nearly all cut off their final 's'. And if she rolls her 'r's, and says the words that have 'r' in them with a burr, I recall a journey I made one summer, and I remember numbers of nice girls who all paid the compliment of twisting it lovingly around their tongues as they used it. A girl who says down for down and caw for cow labels hers if as plainly as if she labeled a trunk, and so does a girl whose vowel sounds are all matters of conscience to that degree that she speaks as if she were mentally spelling her words.—Harper's Weekly.

What is the article that removes dandruff, keeps the scalp cool, clean, and pure, changes grey hair to its original color and gives all kinds of hair a charming gloss and brightness? Luby's Parisian Hair Renewer it is now confessed is the great remedy. Try it and prove it. Sold by all chemists at 50 cts. for a large bottle.

A SON IN THE PENITENTIARY.

[From the Washington Star.] 'Epigrammatic sentences are interesting, but there is such a thing as being too strongly epigrammatic,' said R. F. Barnett of Louisville. "I was going into Louisville from Memphis. On the train was a white-haired old lady, with whom chance drew me into conversation. We became quite friendly, and she told me that she was going to visit her son, whom she had not seen for two or three years. He had written a few weeks before, asking her to visit him at Louisville, naming a certain hotel. She arranged her affairs as quickly as possible and went. At the station she was greatly disappointed not to meet her son, and I accompanied her to the hotel. The clerk had not seen him, but gave me a letter for the lady. As soon as she read the first line she fainted, and I hurriedly sent for a physician, picking up the letter. The first paragraph was:—'My Dear Mother,—I am now in the penitentiary.' I was shocked, but read further. The next paragraph said:—'I have a good position with the contractors, and it is impossible to get away. Come on to Frankfort. I have already rented a house for us to live in.' It took us three hours to bring the mother to consciousness."

In Holland more women than men die of poplexy. India has 131,600 lepers; the Sandwich Islands, 1,800.

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