application of the Free Trade policy, but though Lord Northbrook was a convinced Free Trader, he was no *doctrinaire*, and he always maintained that the retention of a low general tariff upon imports for revenue purposes, though it might unavoidably involve slight protective effects, was necessary in the special conditions which prevailed in India. Accordingly, though he was willing to work 'on the lines of Gladstone', he admitted that it was 'at a very considerable distance'.[1] Towards the end of his period of office still stronger pressure was put upon him by the Conservative government of Disraeli to abolish even the five per cent. duty on Manchester cotton goods, but he sturdily refused to do so, on the ground that the Indian exchequer could not afford to surrender the revenue, and that it was politically unwise to give any plausible ground for the insinuation that the interests of Lancashire were to override those of India. In maintaining his point of view Lord Northbrook did not shrink from opposing the Conservative Secretary of State, Lord Salisbury, and protesting against the attempt of the home government to 'weaken the authority and hamper the action of the executive government of India'.[2] The chief point in which his financial operations lay open to criticism was his unconquerable dislike of the income tax. It had been reduced before Lord Mayo's death to one per cent. only, but even this was too high for Lord Northbrook, who removed it altogether. In selecting a remission of the income tax rather than a lowering of the salt duty, Northbrook was undoubtedly considering the interests of the European settler, the native trader and landowner, rather than that of the peasant, and he acted in opposition not only to the most expert Indian financiers, Sir Richard Temple and Sir John Strachey, but to the Duke of Argyll, Secretary of State for India, who wrote with some justice

[1] Mallet's *Northbrook*, p. 110.

[2] R. C. Dutt, *India in the Victorian Age*, p. 407.