

each part of Ireland there will be a Treasury, and, in all probability, Departments with functions corresponding to those of the present Local Government Board, Insurance Commissioners, Department of Agriculture and Technical Instruction, Commissioners of National Education, Intermediate Education Board, Board of Works, and Commissioners of Charitable Donations and Bequests. Each new department, or group of departments, in South or North will have at its head a Minister of the Southern or Northern Government who will be responsible to the Southern Parliament or the Northern Parliament, as the case may be, for the work of his departments. Irish administration will thus be placed, for the first time, under Irish control. Before the Act of Union, even in the time of Grattan's Parliament, there were no Irish Ministers. Irish administration was conducted by Ministers and officials who were appointed and removed by the British Government. They were not responsible to the Irish Parliament.

Powers of the Council of Ireland.—In order to secure necessary uniform administration throughout the whole of Ireland three matters are placed within the exclusive jurisdiction of the Council of Ireland, viz., railways, fisheries, and contagious diseases of animals. Regarding these the Council will act as a central legislative and administrative body for the whole of Ireland, and if the two Parliaments agree that there are any other matters affecting the whole country which ought properly to be administered uniformly throughout Ireland by such a body, they can transfer those matters to the Council.

In addition the Council will have power to pass private Bill legislation with respect to matters affecting interests both in Southern and Northern Ireland.

Finance.—Only three descriptions of taxes are excluded from the powers of the two Parliaments, viz., Customs and excise, income tax (including super tax), and any other taxes on profits. They are also precluded from imposing a general levy on capital. Apart from these exceptions, each Parliament will have power to impose whatever taxes it thinks proper, to be collected by it and paid into its own Exchequer. It will also have power to grant relief in reduction of the rate of income tax or super tax. The descriptions