

bitant, prophesying that it would bring financial bankruptcy to the island. Never was prophecy more true. In sixteen years, Ireland's debt increased 230 per cent : whereas the debt of Great Britain increased only 66 per cent. The required proportion was reached; the debts were consolidated ; and Ireland, contrary to all sense of justice, was loaded with the enormous burden of the pre-Union debt of England. Had Irishmen the independent right to look after their own interests, would such a transaction ever have been witnessed ?

To the same iniquitous source is traced the frightful over-taxation of Ireland. At the beginning of the nineteenth century, Ireland's wealth, absolute and relative, was far less than the wealth of England. So notorious, indeed, was this fact, that the promoters of the Union themselves gave it their unqualified recognition. That it was not to be ignored, in adjusting the proportion each country would have to bear of the burden of future taxation, the proportion 2 to 15 subsequently established, Castlereagh's distinct promise in the Irish House of Commons and the Act of Union itself amply prove. For, in fact, what else did the two to fifteen proportion profess to show, but the comparative fiscal abilities of the two countries ? Does not the Act of Union expressly say that, at the end of the first twenty years during which time the above-mentioned ratio was to be law, " the future expenditure of the United Kingdom shall be defrayed in such proportion as Parliament shall deem just and reasonable " on comparison of the fiscal standings of both kingdoms ? Lord Castlereagh stated that the measure "gave to Ireland the utmost possible security that she could not be taxed beyond the measure of her *comparative* ability ; and the rates of her contribution must ever correspond with her *relative* wealth and prosperity." Have these promises been fulfilled ? No, far from it. In the year 1790, the taxes, in Ireland, on commodities which strike the masses, were, per head, 4s. ; in 1820, 11s. ; in 1894, 22s.—they were doubled. In England they were in 1820, 48s ; in 1894, 24s.—they were halved. Thus, the Irish taxes, which had been under one-fourth, have become almost equal ; and this, notwithstanding the increasing relative poverty of the country. In fact, the Report of the Royal Commission on the Financial relations between Great Britain