duce it-falling short by about £400,000 in each of the years 1801 and 1802, and (despite doubled duties on spirits, malt, teas, and tobacco) by much larger sums in 1804 and 1811. The limits of the country's taxable capacity had been plainly passed. Here is the result as stated in the able work on the Financial Relations by Mr. Lough, M.P.:-

'Only the sums which have been set out were actually collected, the balance being added to the pre-Union debt. In the seventeen-years' (to 1817) 'the total amount required for her separate charges and her share of the joint-expenditure was, roundly, a hundred with the profile of this cure share and a hout. share of the joint expenditure was, roundly, a hundred and sixty-two millions. Of this sum she paid about half, and the other moiety was added to her debt, which amounted at the close of the period altogether to about a hundred and thirteen millions. . At the commencement, the debt of Ireland was to the debt of Great Britain as one is to fifteen and a half. The amounts added to each during the seventeen years were as one is to six and a half; and the increase was 294 per cent. in the Irish debt, while it was only 65 per cent. in the debt of Great Britain.

In the period under consideration (1801-1817) Ire-land's debt arose from a ratio of one to fifteen and a half to a ratio of two to seventeen to the debt Great Britain. Then it pleased the Westminster Parliament to withdraw the modest financial 'protection' that the Act of Union had given to the poorer country. Fiscal distinctions between the two nations were abolished; by some strange freak of Looking-Gass Land reasoning, it was decided that the disproportionate increase in Ireland's debt had made ver all the more fit to bear the burden of equal taxation with her richer neighbor; and the last state of the home of the western Celt became worse than the first.

Between 1820 and 1850 Imperial taxation in England was reduced by one-third (from £3 10s to £2 7s 8d per head). In Ireland it remained practically the same (14s 5d per head in 1820 and 13s 11 in 1850). Between 1841 and 1851, famine, pestilence, and wholesale evictions reduced the population of the country by 1,622,739 souls—despite the natural increase that took place during that terrible decade of concentrated 'Statist' (the leading English financial The paper) points out in the course of a recent article that the repeal of the Corn Laws at the beginning of the great famine smote the Irish farmers terribly, converted vast areas of cultivated land into pasturage, turned adrift 'immense numbers of laborers,' and sent them thronging into the city slums or hurrying across the seas to America or the British colonies. And be it noted that in Ireland 'the sufferings of agriculture' (as the 'Stalist' remarks) were not, as in the richer country, England, 'made up for by the increased prosperity of manufactures, industry, and trade'; for 'in Ireland there were practically no manufactures and very little trade.' Yet this period of ruin, of 'com-plete economic and social revolution' (as the 'Statist' calls it) was chosen by the Westminster Parliament for the imposition of fresh fiscal burdens upon a broken and impoverished country. In the famine years the starving and pest-stricken people were 'relieved' by loans amounting to four and a half millions sterling. Repayment of the loan (with interest) began forthwith-while the hinged coffins were still at their ghastly work. When the repayment of the famine loans had been in good part effected; the balance was, as an act of grace, 'remitted'-in consideration of the new taxation that had been imposed and was to imposed upon the unhappy country, already bled white, and exhausted by the death agony of Forty-six and of Black Forty-seven. It was a shrewd bargain, as the following extract from Lough's work amply shows: 'The taxes imposed between 1853 and 1860 have produced at least three millions a year for forty years. This sum capitalised would amount to well over two hundred millions. And this is the price that Ireland has paid for the trivial relief of four and a half millions in 1846-7.

The Financial Relations Committee declared 'that the Act of Union imposed upon Ireland a burden which as events showed, she was unable to bear'; that 'the relative taxable capacity of Ireland' 'is not estimated by any of us as exceeding one-twentieth of that of England '-as against the Imperial charge of twoseventeenths extending over a century; 'that the increase of taxation laid upon Ireland between 1853 and 1860 was not justified by the then existing circumstance'; and that it added an unfair burden of about two and a quarter million per annum to the already undue drain upon the poorer country's resources. During the past century the Briton has had his Imperial taxation halved; the Irishman has had his doubled-while in about fifty years the population that has to meet these increased exactions has decreased by fifty per cent. The drain still goes drearily on, and the burden still grows heavier. And all this, let it be borne in mind, is independent of the colossal folly and extravagance of the services inside Ireland—the 'Castle' with its forty departments, the military police, the judiciary and the horde of useless and high-salaried placemen that are fastened like vampires upon the veins of the 'When everything is said, the fact remains', country. says the 'Statist', 'that the decay of Ireland during the past sixty-five years is mainly the result of the policy of England-a policy adopted not, of course, to injure Ireland, but to benefit England; still a policy which incidentally has had the result of, in the first place, destroying the one great Irish industry, and, in the second place, of burdening Ireland with a taxation altogether out of proportion to her resources'.

Notes

Thanks!

Our grateful acknowledgments to the numerous friends and well-wishers who have done us the honor of sending their kindly greetings to us for the Christand the new year! Child day

Not so Distant

The 'Revue Hebdomadaire' has been taking a glance at the past through the medium of a calculation that has an effect analogous to that which a telescope produces upon the bodily vision. This is how the 'Ave Maria' translates the French review: 'We imagine that the number of generations since the time of our Lord is enormous. Yet it is not. An individual twenty years of age at the date of the Birth of Christ could have been an eye-witness of the great events of His life. Supposing this individual to have lived more than four score years, and at eighty (the year 60 A.D.) to have transmitted the tradition to another person twenty years old; that, moreover, this second person did the same to a third, and soon down to the present day, thirty-two generations only would be needed to bridge the time between our Saviour and us. Similarly, only seven generations separate us from the date of America's discovery by Columbus. Finally, accepting the chronology that puts the Birth of Christ in the year 5498 of the creation of the world, one hundred and twentythree generations would carry us back to the time of Adam and Eve; that is, one hundred and twenty-three separate lives would suffice to hand down the traditions of the Garden of Eden.'

ARCHDIOCESE OF WELLINGTON

(From our own correspondent.)

December 28.

The Masses and evening devotions on Christmas Day were largely attended, and numbers approached the Holy Table. A special feature at St. Mary of the Angels' Church was the congregational singing of the Christmas carols.

J. TAIT, Monumental Sculptor, Just over Bridge and opposite Drill Shed.

273 Gashel Street West, CHRISTCHERCH.

Just over Bridge and opposite of Headstones, Gross Monuments, etc., in Granite, Marble, and other stones.