

ANSWER
TO THE
S P E E C H

DELIVERED IN THE LAST SESSION OF PARLIAMENT

BY THE
RIGHT HON. T. S. RICE, M.P.,

ON

The Repeal of the Legislative Union

BETWEEN

GREAT BRITAIN AND IRELAND,

PUBLISHED ORIGINALLY IN A SERIES OF ARTICLES IN THE
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ANSWER
TO THE
REPORT
OF THE
COMMISSIONERS OF THE
LAND OFFICE
IN THE
YEAR 1841
BY
HUGH J. & RICH. M.P.
OF THE
HOUSE OF COMMONS
IN THE
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RICE ON REPEAL.

"Let him (Mr. O'Connell) challenge Spring Rice, and in the encounter bring forward his two-seventeenths and one-ninths, and his other fractions. Let him do this, and I'll guarantee that he shall be met."—*Speech of Solicitor-General Crampton at the trial of the Editor of the Pilot.*

The Right Hon. the Secretary of the Treasury has already furnished the public with a specimen of his powers on this question. On Monday, the 11th of February last, he undertook to reply to Mr. O'Connell, in the debate on the Address in answer to his Majesty's Speech. He spoke on the occasion at great length, and he has since published what he delivered in a pamphlet, which has, we believe, gone through more than one edition. It is worth while to examine in detail how far he justified Mr. Crampton's high opinion of his ability to engage in the "encounter" to which it is wished Mr. O'Connell should challenge him.

"I proceed," says the Right Hon. Gentleman, in page 12 of the edition published by Milliken and Son, Dublin, "to consider the financial condition of Ireland before and after the Union. The inference which the Hon. and Learned Member wishes to be drawn from his statements upon this point is, that Ireland was prosperous before the Union, and

"has become wretched since that period. Let us see how the matter really stands. This is a question which must be decided by facts, and therefore I trust that the House will do me the honor of attending to the statements which I am about to make. The details must necessarily be dull, but they cannot be considered unimportant."

He then introduces an array of figures, all of which we shall copy :—

Years.		Income.		Expenditure.
1791	...	£1,190,684	...	£1,153,710
1792	...	1,172,332	...	1,159,796
1793	...	1,107,940	...	1,096,899
1794	...	1,067,004	...	1,345,917
1795	...	1,355,181	...	2,276,469
1796	...	1,376,980	...	2,569,091
1797	...	1,527,628	...	2,705,313
1798	...	1,645,714	...	3,556,887
1799	...	1,861,471	...	4,984,269
1800	...	2,684,261	...	5,893,323

At the period of the Union, the total net and permanent income payable into the Exchequer, was £1,860,792
 The interest of the debt and charge 1,395,753

The balance to meet the public expenditure,
 civil and military £465,039

There is a palpable mistake in one of the most important of the foregoing amounts. The figures purporting to exhibit the net annual receipt of revenue, at the period of the Union, only show the receipts for *three quarters* of the year ending 5th of January, 1801. Our authority for this assertion is of a two-fold nature. In the 10th page of the first report of the Committee on Public Income and Expenditure in Ireland, ordered to be printed 14th June, 1811, the payments into the Exchequer, in *three quarters*, ending 5th January, 1801, are stated to be 1,849,170*l.* ; and in Mr. Spring Rice's own report on the condition of the Irish Poor, in 1830, (Appendix, p. 74,) the total income of the *year* ending in that month, is represented to be 2,645,736*l.* The following, then, was the

actual state of the income and expenditure on the debt, at the time of the Union :—

Income, ...	£2,645,736
Expenditure on Debt (including, it is evident, the <i>waste</i> on the sinking fund), ...	1,395,753
Balance to meet civil and military expenditure,	£1,249,983

There was this balance for general purposes, with a growing revenue, and, as it was supposed, a diminishing expenditure, at the period of the Union. The great expenditure on debt was principally caused by the rebellion, which was at an end ; for before 1797 the whole Irish debt little exceeded five millions. Let us take our view of the state of things afterwards from Mr. Rice's own lips :—

At the period (he says, p. 14,) of the consolidation of the Exchequers, the charge of the Irish Debt was stated to have amounted to	£5,908,891
The net annual income ...	5,752,861

Deficiency of income to pay the interest of the debt ...	£156,030
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At the present period (continues Mr. Rice) the net revenue received in Ireland amounts in round numbers to 4,000,000*l.* ; leaving a *deficiency of upwards of 1,900,000*l.* of the actual interest of the Irish Debt, as it stood in 1817.*

We beg the reader, and we specially call upon the Irish members, to mark well this statement. The duty Mr. Rice proposed to himself was to prove, by “ facts,” that Mr. O’Connell was wrong in alleging that Ireland was in a greater state of prosperity before than after the Union. “ Let us,” said the Right Honorable Gentleman, “ see how the matter really stands.” He then shows what he supposes to have been the Income and Expenditure at the period of the Union. He takes the income of nine months to be the income of the whole year ending January, 1801. Nevertheless, he shows that there was a SURPLUS for general purposes. He proceeds to exhibit how affairs stood afterwards. He first applies himself

to the state of things at the consolidation of the Exchequers, and what do we find? Why, that instead of having any surplus whatever for general purposes, the interest of the debt exceeded our whole income by 156,000*l.*! He then passes to 1833, and we learn from him that matters are far worse, for if we were to pay the interest of the debt due in 1816, we would be short of funds to the extent of nearly *two millions*, without having a fraction for general purposes!! We were quite solvent, according to his own figures, in 1800, for we had a balance after paying the charge of our debt. We were able to pay about nineteen shillings in the pound in 1816, as far, at least, as regarded debt, but we could pay only about 12*s.* 6*d.* in the pound in 1833! Such is the upshot of Mr. Rice's own statement, and the "facts" it included were intended to convince, and did, it appears, fully convince the great majority of the Commons House of Parliament, that Mr. O'Connell was wrong in asserting that we were in a greater state of prosperity before than after the Union!!!

We have made it clear, we think, that Mr. Rice commenced his wonder-working speech by a blunder. He produced, as he thought, "facts," to show that Mr. O'Connell had no foundation for alleging that Ireland was in a more prosperous state before than after the Union; but the "facts" consisted only of an exposition of the enormous increase of our debt, and the rapid progress of our insolvency. Ireland was able, he said, in 1800, to pay the interest of her debt, and apply a considerable amount of revenue to general purposes. She was not able to do this in 1816, and she would be far less able to do it in 1833,—from all which it is clear that her condition is now more prosperous than it was before the Union! These were not the Right Hon. Secretary's words, but the logic was his to the letter.

The case of the country, however, was not quite as bad as he represented. In his estimate of the charge of the debt he

took in the amount of the exploded sinking fund, which was over two millions. The total debt charged to Ireland in 1817 was 107,000,000*l.* The interest of this was 3,810,000*l.*, as we learn from the Parliamentary Paper, marked 256, laid before the House of Commons on the 15th of April, 1824.—The interest and *management* of it was only 4,089,000*l.*, as we learn from the Report (Appendix, p. 99) on the state of the Irish Poor in 1830, drawn up by Mr. Rice himself. Our revenue would certainly at present enable us to pay this interest, and leave us a balance for general purposes. Mr. Rice thinks differently, but, we shall show him, on insufficient grounds—premising that about the *one-half* of four millions is the interest of all the debt with which Ireland is fairly chargeable.

Mr. Rice takes our revenue “in round numbers” to be four millions. The net receipt in the last year, according to the Finance Accounts, was 4,409,000*l.*, exclusive of the produce of the uncredited taxation. What was that produce? The amount arising from tea, refined-sugar, paper, and hops, was in itself at least 700,000*l.* We import annually seven millions of British manufactures, all of them one way or another affected by taxation, the burden of which is, of course, borne by the consumer. If the Exchequer draw from the materials of these manufactures, or the process of their fabrication, or the food consumed by the hands they employ, only 10 per cent. on their value, we may take credit on their account for a revenue amounting to 70,000*l.* a year. A great deal of colonial and other foreign produce consumed in Ireland pays its duties in English ports. This may be said generally of drugs, spices, fruits, silk, wools, dye-stuffs, and, in some instances, of timber and wines. It would be difficult to estimate the amount of revenue claimable on account of these various commodities; but there are grounds upon which it may be generally assumed that of the total taxation

common to both countries the amount falling upon Ireland is the $6\frac{1}{4}$ th. Last year we ascertained that the revenue drawn from malt, spirits (foreign and home), tea, sugar, tobacco, wines, deals, and deal-ends, timber of other kinds, coffee, and postage of letters, amounted to 29,357,979l. Taxation on these articles is common to both countries. The produce of it in Ireland was the $6\frac{1}{4}$ th of the total produce; and hence we think it may be inferred that of the produce of the whole of the taxation common to both countries, which was in that year about 42 millions, the $6\frac{1}{4}$ th is Irish. We conclude, then, that the real amount of the Irish revenue exceeds at present six millions, without reckoning anything for contributions to the Exchequer from absentee expenditure, which Mr. M'Culloch declares that Ireland may justly claim as revenue drawn from her own industry. If our actual revenue be above six millions, and the real charge of the debt assumed to be due by Ireland in 1817 be only of the amount above stated, there would be a *surplus* of two millions, instead of the deficiency of 1,900,000l. spoken of by Mr. Rice, after payment of the whole interest of the debt assumed to be due at that period by Ireland.

Are we doing by this what Mr. Rice imagined *he* was doing—that is, showing that things are in reality better now than at the Union? By no means. There was uncredited revenue at that period also, and an exceedingly low standard of taxation. The new taxes imposed since 1800 were estimated to produce nearly five millions a year. Take as a sample, the article of tea. It was taxed in 1800, about 25 per cent.; it is now taxed from 96 to 100 per cent. The revenue produced in 1800 was, in comparison to the population and the ratio of the taxation, far greater than the present. The average net receipts in the three years ending 1801, were 3,384,000 (parliamentary paper of April, 1824, already referred to) and Mr. Rice boasts at present only of four mil-

lions, "in round numbers." If Ireland had made any progress—nay, had not greatly retrograded—instead of being either four millions or six millions, her revenue would at present be NINE millions. The comparative insignificance of our revenue is in itself a conclusive answer to all that is said about out "giant-stride" progress since the Union.

We have said, that "about *one-half* of four millions is the interest of all the debt with which Ireland is fairly chargeable," though Mr. Rice gravely discoursed about an annual charge of 5,900,000*l*.

It may be remarked here, that the Whigs, when out of office, were not in the habit of attaching great responsibilities to Ireland concerning this debt. Sir John Newport, of whom Mr. Rice speaks in terms of such warm panegyric, had taken many opportunities of proclaiming in Parliament that it was a debt borrowed on a false estimate of our resources. Mr. (now Lord) Plunkett took occasion, during the debate on the consolidation of the Exchequers, to declare that "the scale of contribution fixed upon for Ireland at the Union was utterly disproportioned to her strength." Mr. Vesey (now Lord) Fitzgerald, who never pretended to be a Whig, said at the same period, that Great Britain had "contracted with Ireland for an expenditure which she could not meet," and he pointed to the Report of the very Finance Committee on whose recommendation the act of consolidation was professedly introduced, in which it was acknowledged that Ireland had been subject to a burden "which experience had proved too great," and in which the following account was given of the progress of taxation in Ireland since the commencement of the war:—

Your Committee cannot but remark, that for several years Ireland has advanced in permanent taxation more rapidly than Great Britain itself, notwithstanding the immense exertions of the latter country, and including the extraordinary and war taxes. The permanent revenue of Great Britain having increased from the year 1801, when the amounts of

both countries were first made to correspond, in the proportion of $16\frac{1}{2}$ to 10—the whole revenue of Great Britain, including war taxes, in the proportion of $21\frac{1}{4}$ to 10—and the revenues of Ireland, in the proportion of 23 to 10. But in the twenty-four years referred to your Committee, the increase of Irish revenue has been in the proportion of $46\frac{3}{4}$ to 10.

It would not be unbecoming the candor of Mr. Rice to have rendered similar justice to Ireland when he was estimating the amount of our obligations connected with debt.—He made, however, not the slightest reference to the false estimates, or the magnitude of our sacrifices; and he even left himself open, as we have before observed, to the accusation of “*inflaming*” the bill of our liabilities, by introducing an item on account of the humbug and pernicious sinking fund. The charge, said he, connected with the Irish debt at the period of the consolidation of the Exchequers, was 5,900,000*l*. We have already shown that about 4,000,000*l*. was the real charge, as set forth in the parliamentary documents alluded to, being the interest of the *unredeemed* debt at that time; and we are now about to prove that if he took the charge even at *two* millions, he would not have been many degrees below the true mark.

When our debt had been spoken of in Parliament by the Newports and Plunketts, it was always treated as the result of an erroneous measure of our ability taken at the Union. Instead of *two-seventeenths*, Sir John Newport went the length of contending that we should have been required to contribute only *one-seventeenths*. For our own parts, we would have been satisfied if *one-eleventh* were the proportion adopted; but even the proportion fixed upon, unjust as it declaredly was, would not have caused the debt to swell to the magnitude at which it had apparently arrived in 1817, if fair play had guided not only the borrowings, but *the application of the monies raised*. There is a view to be taken of the transactions, from which the inference is, we think, as plain as possible,

that sums professedly raised for the service of Ireland were applied to British purposes. That the increase of the debt which took place between 1800 and 1816, could not, to its full, or even to *half* its extent, have been required for the fulfilment of the "contract" forced upon us at the Union, unfavorable as it was, can be placed beyond all controversy.

The Report of the Finance Committee of 1815 gives in the 29th page the payments on account of the joint charge of the two countries down to that year. In that and the preceding reports of the same Committee we have the details of the payments, with certain deductions under the head of Ireland, as well as that of Great Britain, "on account of services prior to 1st January, 1801." To these "deductions" we have, we suppose, to add in each year only the interest of debt due on the 1st of January, 1801, by each country respectively, in order to have as perfect a view as we need desire for present purposes of the total of separate as well as joint expenditure in the interval alluded to ; and guided by the items in the three years preceding 1815, the account may, without any material risk of inaccuracy, be brought down to 1817. Let us then get the items into tabular form and see the result :

GREAT BRITAIN.

Year.			Deficit to be borrowed.
1802—	Joint Expenditure,	... £27,244,649	
	Separate,	... 29,827,710	
		<hr/>	
	Total Expenditure,	... 57,072,359	
	Deduct Revenue,	... 33,611,296	
		<hr/>	£23,461,063
1803—	Joint Expenditure,	... 27,226,896	
	Separate,	... 19,463,111	
	Interest on Deficit,	... 1,173,050	
		<hr/>	
	Total Expenditure,	... 47,863,057	
	Deduct Revenue,	... 36,349,932	
		<hr/>	11,513,125

1804—Joint Expenditure, ...	25,094,263	
Separate, ...	18,349,688	
Interest on total Deficits,	1,748,705	
	<hr/>	
Total Expenditure, ...	45,192,656	
Deduct Revenue, ...	37,875,099	
	<hr/>	7,317,557
1805—Joint Expenditure, ...	36,461,370	
Separate, ...	16,318,581	
Interest on total Deficits,	2,114,585	
	<hr/>	
Total Expenditure, ...	54,894,536	
Deduct Revenue, ...	45,303,386	
	<hr/>	9,591,150
1806—Joint Expenditure, ...	42,389,260	
Separate, ...	17,292,876	
Interest on total Deficits,	2,594,140	
	<hr/>	
Total Expenditure, ...	62,276,276	
Deduct Revenue, ...	49,746,475	
	<hr/>	12,529,801
1807—Joint Expenditure, ...	41,611,509	
Separate, ...	17,238,282	
Interest on total Deficits,	3,220,630	
	<hr/>	
Total Expenditure, ...	62,070,421	
Deduct Revenue, ...	53,230,372	
	<hr/>	8,840,049
1808—Joint Expenditure, ...	42,111,252	
Separate, ...	16,324,753	
Interest on total Deficits,	3,662,635	
	<hr/>	
Total Expenditure, ...	62,098,640	
Deduct Revenue, ...	58,221,737	
	<hr/>	3,876,903
1809—Joint Expenditure, ...	47,777,220	
Separate, ...	16,449,198	
Interest on total Deficits,	3,856,480	
	<hr/>	
Total Expenditure, ...	68,082,898	
Deduct Revenue, ...	60,971,440	
	<hr/>	7,111,458
1810—Joint Expenditure, ...	49,781,846	
Separate, ...	16,373,958	
Interest on total Deficits,	4,212,055	
	<hr/>	
Total Expenditure, ...	70,367,859	

	Deduct Revenue, ...	62,966,838	
			7,401,021
1811—	Joint Expenditure, ...	51,589,474	
	Separate, ...	17,150,305	
	Interest on total Deficits,	4,582,105	
	Total Expenditure, ...	73,321,884	
	Deduct Revenue, ...	66,639,571	
			6,682,313
1812—	Joint Expenditure, ...	57,149,935	
	Separate, ...	17,165,276	
	Interest on total Deficits,	4,916,220	
	Total Expenditure, ...	79,231,431	
	Deduct Revenue, ...	64,220,412	
			15,011,019
1813—	Joint Expenditure, ...	61,992,252	
	Separate, ...	16,450,814	
	Interest on total Deficits,	5,666,770	
	Total Expenditure, ...	84,109,836	
	Deduct Revenue, ...	63,650,795	
			20,459,041
1814—	Joint Expenditure, ...	75,124,727	
	Separate, ...	16,516,779	
	Interest on total Deficits,	6,689,725	
	Total Expenditure, ...	98,331,231	
	Deduct Revenue, ...	66,872,587	
			31,458,644
1815—	Joint Expenditure, ...	77,589,312	
	Separate, ...	15,900,106	
	Interest on total Deficits,	8,262,655	
	Total Expenditure, ...	101,572,073	
	Deduct Revenue, ...	69,019,729	
			32,732,344
1816—	Joint Expenditure, ...	71,568,763	
	Separate, ...	15,800,106	
	Interest on total Deficits,	9,899,270	
	Total Expenditure, ...	97,268,139	
	Deduct Revenue, ...	69,858,901	
			27,409,238

1817—Joint Expenditure, ...	71,568,763	
Separate, ...	15,800,106	
Interest on total Deficits, ...	11,269,735	
	<hr/>	
Total Expenditure, ...	98,638,604	
Deduct Revenue, ...	60,836,853	
	<hr/>	37,801,751

Total Deficits to be borrowed for Great Britain, - - -	£263,000,000
Actual Addition to the British Debt in sixteen years - - -	268,000,000
	<hr/>
Excess of BRITISH Borrowings,	£5,000,000

IRELAND.

<i>Year.</i>			<i>Deficit to be borrowed.</i>
1802—Joint Expenditure, ...	£4,249,157		
Separate, ...	1,936,134		
	<hr/>		
Total Expenditure, ...	6,185,291		
Deduct Revenue, ...	3,341,892		
	<hr/>		£2,843,399
1803—Joint Expenditure, ...	3,535,651		
Separate, ...	1,342,342		
Interest of Deficit ...	142,165		
	<hr/>		
Total Expenditure, ...	5,020,158		
Deduct Revenue, ...	4,337,269		
	<hr/>		682,889
1804—Joint Expenditure, ...	4,176,133		
Separate, ...	1,169,804		
Interest on total Deficits, ...	176,310		
	<hr/>		
Total Expenditure, ...	5,522,247		
Deduct Revenue, ...	3,717,942		
	<hr/>		1,804,305
1805—Joint Expenditure ...	5,360,743		
Separate, ...	1,162,184		
Interest on total Deficits, ...	266,525		
	<hr/>		
Total Expenditure, ...	6,789,452		
Deduct Revenue, ...	4,383,487		
	<hr/>		2,405,965

1806—Joint Expenditure, ...	5,019,070	
Separate, ...	1,154,768	
Interest on total Deficits,	386,825	
	<hr/>	
Total Expenditure, ...	6,560,663	
Deduct Revenue, ...	4,600,953	
	<hr/>	1,959,710
1807—Joint Expenditure, ...	4,944,670	
Separate, ...	1,240,804	
Interest on total Deficits,	484,810	
	<hr/>	
Total Expenditure, ...	6,670,284	
Deduct Revenue, ...	5,187,908	
	<hr/>	1,482,376
1808—Joint Expenditure, ...	5,144,388	
Separate, ...	1,191,010	
Interest on total Deficits,	558,930	
	<hr/>	
Total Expenditure, ...	6,894,328	
Deduct Revenue, ...	5,718,967	
	<hr/>	1,175,361
1809—Joint Expenditure, ...	5,631,241	
Separate, ...	1,183,204	
Interest on total Deficits,	617,700	
	<hr/>	
Total Expenditure, ...	7,432,145	
Deduct Revenue, ...	5,653,753	
	<hr/>	1,778,392
1810—Joint Expenditure, ...	5,719,056	
Separate, ...	1,162,145	
Interest on total Deficits,	706,615	
	<hr/>	
Total Expenditure, ...	7,587,816	
Deduct Revenue, ...	5,414,328	
	<hr/>	2,173,488
1811—Joint Expenditure, ...	5,324,105	
Separate, ...	1,155,468	
Interest on total Deficits,	815,290	
	<hr/>	
Total Expenditure, ...	7,294,863	
Deduct Revenue, ...	4,881,021	
	<hr/>	2,413,842
1812—Joint Expenditure, ...	5,595,483	
Separate, ...	1,174,288	
Interest on total Deficits,	935,985	
	<hr/>	
Total Expenditure, ...	7,705,756	

	Deduct Revenue, ...	5,291,381	
			2,414,375
1813—	Joint Expenditure, ...	5,306,217	
	Separate, ...	1,150,376	
	Interest on total Deficits,	1,056,705	
	Total Expenditure, ...	7,513,298	
	Deduct Revenue, ...	5,942,151	
			1,571,147
1814—	Joint Expenditure, ...	5,319,459	
	Separate, ...	1,150,284	
	Interest on total Deficits,	1,135,260	
	Total Expenditure, ...	7,605,003	
	Deduct Revenue, ...	6,225,391	
			1,379,612
1815—	Joint Expenditure, ...	5,283,628	
	Separate, ...	1,159,916	
	Interest on total Deficits,	1,204,240	
	Total Expenditure, ...	7,647,784	
	Deduct Revenue, ...	6,649,766	
			998,018
1816—	Joint Expenditure, ...	5,303,101	
	Separate, ...	1,150,284	
	Interest on total Deficits,	1,254,140	
	Total Expenditure, ...	7,707,525	
	Deduct Revenue, ...	6,805,513	
			892,012
1817—	Joint Expenditure, ...	5,302,062	
	Separate, ...	1,150,284	
	Interest on total Deficits,	1,298,740	
	Total Expenditure, ...	7,751,086	
	Deduct Revenue, ...	5,803,220	
			1,947,866
	Total Deficits to be borrowed for Ireland	£28,000,000	
	Actual addition to the Irish Debt in six-		
	teen years, - - -	- - -	81,000,000
	Excess of IRISH Borrowings, - - -	- - -	£53,900,000

We find by the foregoing that Great Britain, in order to make good her payments, both on account of joint and separate ex-

penditure, required to borrow, between 1801 and 1817, 263 millions.—If we turn to the paper laid before the House of Commons, on the 15th of April, 1824 (marked 256), we will find that the actual addition made to her debt in the interval was 268 millions. The balance between these two amounts was either *waste*, or consisted of items of which we have no account in the reports of the Committee—but whatever it was it amounted to FIVE millions. Now, the sum required to be borrowed for Ireland was (we will say, for the sake of round numbers,) 28 millions, and if we turn to the same authority, we will find that the addition made to her debt was 81 millions. There is here a balance, not of five, but FIFTY-THREE millions. It is a balance on the comparatively insignificant transactions of Ireland. It nearly *doubles* the amount which it would appear to have sufficed for Ireland to raise. It surely could not have been caused by waste, and it cannot be accounted for by a reference to unexplored expenditure; we have an equally accurate representation in the foregoing tables of the transactions of both countries. Whatever there is defective in one there is defective in the other. Both accounts of joint, as well as separate expenditure, are taken from the same Parliamentary statements. They show that to make good a deficiency for Ireland of 28 millions, 81 were borrowed; whereas, there were only 268 borrowed to make good an English deficiency of 263. For what were all the surplus millions borrowed in the name of Ireland? Not for her purposes clearly, and if they were expended at all, they must have been expended upon England.

There was a *motive* for running up the debt of Ireland, however the money was applied. In the debate on the Union, in February 1800, Lord Castlereagh declared it would have been most desirable if the Exchequers of the two countries were consolidated, and if the whole expenditure could be defrayed by indiscriminate taxes. There was, he said, an in-

superable bar to such an arrangement,—the disproportionate amount of the two debts. As the debts were so greatly disproportionate, one being 16 times the amount of the other, no consolidation, he said, could equitably take place, unless Ireland got an adequate *equivalent in money*, as Scotland did, for consenting to a junction of Exchequers, at the time of her union. It was out of the question, he added, to attempt to raise an equivalent, so enormous should the sum be, and, therefore, there was nothing to be done but to defer the consolidation until both debts should be entirely liquidated, or until their values to each other should be in the same proportion as their contributions of joint expenditure; that is, until the proportion of 16 to 1 resolved itself into that of $7\frac{1}{2}$ to 1.—This could only be justly or equitably done by the paying off a certain amount of the English debt, and Lord Castlereagh distinctly spoke of such an operation, having said (p. 22, of a report of the debate, published by Milliken, Dublin,) “it was not impossible that at some period not very remote Great Britain should *liquidate so much of her debt as to descend in point of debt to nearly her proportion with respect to Ireland*; and if this should ever occur, it would be right to leave to the united Parliament a power of fixing the same scale of reduced taxation for the united kingdoms.” The managers of the financial affairs of Ireland held it, or affected to hold it, to be the same thing, if Ireland *ascended* in debt as if Great Britain *descended*, and hence there was a *motive* for adding—adding—to the Irish debt, whatever was done after with the money raised. So early as 1811, the Finance Committee began to speculate about a consolidation, though Lord Castlereagh said, but ten years before, that such a measure could only be effected by a liquidation of British debt, or by a pecuniary equivalent. No liquidation had taken place—no equivalent was given—and in 1816, the act of consolidation passed amid the shouts of the Imperial Parliament, de-

claring that taxation should be indiscriminate and applicable to *all* expenditure *before* and after the Union. This Act was professedly founded upon a resolution, adopted by the Finance Committee, in 1815, which was couched in the following words :—

“ Resolved—That it is the opinion of this Committee, that it is now become expedient, that Parliament should take into consideration so much of the seventh article of the Act of Union, as respects the competence of Parliament, under certain circumstances therein stated, to declare, that all *future* expenditure of the united kingdom, together with all interest and charges of the *joint* debt incurred previous to such declaration, shall be defrayed indiscriminately by equal taxation imposed on the same articles in each ; subject to such particular exemptions or abatements in Ireland, and in that part of Great Britain called Scotland, as circumstances may appear from time to time to demand.”

Here no expenditure but that which was to be *future*, or which was connected with *joint* debt, was contemplated ; but the act of consolidation included *all* expenditure, *past*, present, and future—all expenditure, reckoning even the payment of the interest of the 420,000,000*l.* due by Great Britain in 1800. The framers of the act surpassed the Committee—the Committee took no cognizance of any thing touching equivalent, liquidation, or *application of monies* raised. They found in the Treasury books that a certain amount was set down to Ireland, and that appeared to them sufficient.—Not much more than one-third of that amount could, as is clear from the tables referred to, have ever been expended on Irish purposes. We have only vouchers for 28 out of 81,000,000*l.*, which were added between 1801 and 1817.—An addition of 28,000,000*l.* would make our whole debt at present, if there never had been a consolidation, amount only to 54,000,000*l.* Let us throw in 6,000,000*l.* more for *waste*, and still we would owe not more than 60,000,000*l.*, the charge upon which could not now greatly exceed the “ *half*” which we have spoken of—that is, 2,000,000*l.* annually.

Such, then, is this debt, which Mr. Rice introduced in the foreground of his representation, in the terms we have described. In the history of nations there is nothing so flagitious as the way in which it has been made to accumulate, and yet it is one of the first *illustrations* of a speech intended to show that we ought to be quite contented with the way in which our affairs have been managed since the Union!!!

1816 was a fit period for an "equitable adjustment."— Though the far greater portion of the accumulation of debt was fictitious, still it was avowed by the Ministers themselves that the proportion of contribution fixed upon for Ireland, at the Union, was too great. It was much more competent to the Imperial Parliament to prescribe a new proportion, than to consolidate the Exchequers. If they had adopted such a course, Ireland would have participated in the peace relief, and have had since 1817 the benefit, as a matter of *right*, of a large expenditure on her internal improvement.

Subject even to the old proportions, the change which has, within these few years, taken place in the financial circumstances of the empire would entitle Ireland to rights which there seems to be little thought of conceding to her. Expenditure has greatly fallen in amount, and, if it had not, it would be difficult to answer the demands on the Exchequer, without new *borrowing*; for, though the receipts of Irish revenue have been of pretty nearly the same annual amount since 1825, the English receipts have fallen from 60 to 47 millions, being a diminution of 13 millions within that interval. The total expenditure of the year, ended 5th January, 1833, including payments out of income in its progress to the Exchequer, was 50,900,000*l.* Of this the portion that would, under the act of Union, be considered *separate* expenditure, was at least 17,500,000*l.* The joint expenditure, then, did not amount to more than 33,400,000*l.*; and to defray two-seventeenths of this would require only 3,900,000*l.*, which is

more than two millions under the actual amount of our revenue in that year. Of the surplus a large portion would, of course, be claimable for *our* share of separate expenditure; but, after defraying that, there would still remain in the Exchequer nearly one million, applicable to Irish purposes exclusively.

Need we add to those reasons already stated as justifying the estimate we make of our uncredited taxation? We believe not—but, nevertheless, we may mention what follows :—

In 1832 a paper was laid before Parliament, in which was shown the official value of the imports into Great Britain and Ireland, respectively, from the four quarters of the globe. It is marked 461, and was ordered to be printed on the 18th of May.

According to this document, more than four-fifths of the entire commercial intercourse of Ireland is with two points of the old world, and two of the new—Russia and Spain, the British North American colonies and the British West Indies. From Asia nothing whatever is directly imported. From Africa the value of the whole imports does not amount to 3,000l. From South America nothing is imported; and there are nine out of sixteen points of Europe from which the aggregate imports do not amount quite to 117,000l. These are—Sweden, Norway, Denmark, Germany, the Netherlands, France, Italy, Malta, and the Ionian Islands. Our imports from Spain are nearly a seventh of the British imports, but our imports from the rest of Europe are not much more than a *thirtieth*. The inference, of course, is, that the produce of the other countries reaches us almost exclusively through Great Britain, paying such customs' duties as it is subject to in British ports. If our general imports were as accurately indicated as those from Spain, our customs' receipts, instead of presenting a total of 1,500,000l., would most probably ex-

hibit one of 2,400,000l. It is curious that from the North American colonies our imports are the one-fourth of the British.

Mr. Rice's next point was the relief Ireland has obtained since the war from the assessed taxes. "At the period of the Union," he observed, "there were levied in Ireland taxes upon carriages, taxes on horses, and taxes on servants; there was, besides, that other tax, so often referred to in the speeches of Mr. Grattan, as one of the greatest grievances of which the people of Ireland complained—I mean the hearth tax. There existed also the window tax, so loudly and justly complained of. These taxes were imposed by the domestic legislature; these taxes were repealed by the Imperial Parliament. Let Ireland decide to which Parliament she owes the greatest obligation."

The gross produce of the assessed taxes, when they were abolished, was 374,000l. That amount of relief was extended to Ireland several years after the war, though the most obnoxious portion of these taxes was imposed expressly as a *war burthen*. The Whigs employed much of their oratory in 1817 and the succeeding years, in proving it to be a war burthen. Still it was kept up year after year, Mr. Vansittart quoting in justification, that very debt of which we have had so edifying a history. At length the period for the much-vaunted boon to the Irish people arrived, but at that time the people of Great Britain reckoned an amount of relief exceeding *twenty-five millions*.

But have we nothing to record of the Imperial Parliament regarding taxes except acts of beneficence? Did it impose no taxes? What benefit did it confer upon us in the way of taxation in 1804? Why, it added in one act 1,253,000l. per annum to our burdens, raising the price of teas, wines, sugars, and every article regarded as a luxury or necessary. It afterwards added 3,376,000l., *doubling* the increased duty on teas,

and far more than doubling it on other articles. In 1800 the duty on a gallon of brandy was 7s. 3d. ; it is now 22s. 6d. In 1800 the duty on a pound of tobacco was 1s. ; it is now 3s. In 1800 a load of fir timber was taxed 2s. ; it is now taxed 45s. In 1800 foreign deals were taxed, 11s. 9d. per hundred ; they are now taxed *twelve pounds, nine shillings, and five pence per hundred*. The average increase of taxation in Ireland since 1800, has been, if we are to judge of the increase upon the prime necessities of life, 80 per cent., while the increase in Great Britain has not exceeded 20 per cent. Well, indeed, may Ireland, under such circumstances be invited to decide, "*to which Parliament she owes the greatest obligation !*"

We certainly have got rid of the assessed taxes, and of the coal tax ; but what have we gained besides ? In the last sessions, the boast of the Duke of Wellington relative to the aggregate of the relief granted since the peace was repeated, with an additional flourish as to what has been done since the accession of the present Ministry. Mr. Rice himself was the person to show, that deducting all items of increased taxation, there was a clear balance of 35 millions of remitted taxation. What has Ireland's participation been in all this relief ? Has it been an eighth, tenth, twentieth, thirtieth, or even fortieth part ? Assuredly not—and yet the people of Ireland are called upon to decide "*to which Parliament they owe the greatest obligation !!!*"

Mr. Rice finds much to praise in the commercial policy pursued by Great Britain towards Ireland since the Union. "At that period duties (he observes) were imposed upon the exportation of our raw produce—a solecism in legislation almost without an example. We actually copied those acts of the British Legislature against which we had so strongly remonstrated. All bacon, beef, live cattle, and other articles paid a duty upon exportation. In addition to this, there was

“ a system of corn-laws established between England and Ireland, as completely as that now existing between Great Britain and the Continent. No man living, I imagine, will deny that the free trade in corn and raw produce between this country and Ireland has been beneficial to both parts of the empire.”—(P. 15.)

The commercial intercourse of the two countries was certainly impeded at the time of the Union, by restrictions which do not exist at present. These, however, were chiefly the work of Britain herself; for it is well observed by Mr. Newenham that even after 1782, “subserviency to the selfish commercial views of Britain still distinguished the conduct of the Irish Parliament.” When they were removed, the design was not to serve Ireland exclusively, but to do a thing which, to use the words of Mr. Rice, would be “beneficial to *both* parts of the empire.” Great Britain has been, by far, the greater gainer by the altered system. The cessation of the protecting duties was followed in three or four years by an addition of nearly *two millions* to her exportation of manufactures to Ireland. By the repeal of the corn laws, she certainly opened a market for our produce; but, in doing so, only gave us a preference to the foreign grower, and did this not to her own injury, but, on the contrary, greatly to her advantage, for it added largely to the absentee remittances. “It has,” says Mr. Rice, “been said that the mere exportation of articles of raw produce is a proof of the poverty of the exporting country, and not of its wealth; but does not the creation of that produce afford employment to the laborer? Is he not paid in proportion to the labor he performs? Unless, therefore, there is a diminished home consumption, the increased quantity of exports from a country is a measure of the demand for labor existing there, which, after all, is the thing most wanted in Ireland.” True, the increased quantity of exports is a measure of the demand for labor as far as it goes, if there

be not "*diminished home consumption.*" But we contend that the home consumption *has* diminished, or what is the same thing, has not more than kept pace with the increase of population. Potatoes are notoriously still the food of the agricultural laborers, and while they are, there can be no change for the better in their condition. Besides, the labor employed upon the sort of exports that belong to Ireland, would not, if they were even far greater than they are, be at all so considerable as appears to be imagined. Two or three herds are sufficient to manage a thousand oxen, and though more will be required to raise a thousand quarters of wheat or oats, it certainly will not be a greatly increased number. Half a million of hands are supposed to be sufficient to get through the present amount of the entire agricultural work of Ireland, and even for these there is employment only a part of the year. Under such circumstances, there may be a large increase of exports of food without any very perceptible influence on the general employment of labor. It seems something like a paradox to consider exports of any kind proofs of the *poverty* of a people; but it is beyond all question, that if Ireland was not a poor country, her export of provisions, considering the quantity at present raised, would be very inconsiderable. In Mr. Newenham's time there was not more than the *one-sixth* of her entire soil employed in the culture of corn. A large addition has certainly been made to it since, but not such a one as would be much more than sufficient for home consumption, if the condition of the people were improved. The portion of the soil of England in cultivation is far greater than that of Ireland, and yet the produce falls far below the demands of the people. If England, instead of importing provisions, exported them in large quantities, and that she could do by means of potato food, and that general privation to which the population of Ireland are now subject, it would assuredly be taken as a proof of her *poverty*; and whatever would indicate

poverty in her, must necessarily, in such a case, be an indication of poverty in Ireland.

We come now to one of the most remarkable fallacies in Mr. Rice's entire speech, and we entreat the reader's attention to it. In page 16 we read as follows :—

“ The Members who attack England for her conduct towards Ireland do not recollect *the separate taxation which England has paid and still pays*. From all the taxes which have pressed, and still press, most severely upon England, Ireland not only claims, but enjoys an exemption. I will state to the House some facts which will show the extent to which this separate taxation of Great Britain has proceeded. England paid for the—

“ Tax on property and income from 1801	£152,258,710
“ Produce of land and assessed taxes from 1823, when those taxes were repealed in Ireland	50,120,425
“ Beer 	82,483,583
“ Soap 	24,934,544
“ Candles 	10,294,980
“ Printed Cottons 	13,549,609

“ Making a total of separate taxation on } Great Britain of	£333,641,851
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“ In referring to these facts, I am not arguing against my country, for I believe that I am not a worse Irishman in endeavoring to do justice to the conduct of the people of England. It would, I admit, have been unwise and unjust in the Imperial Parliament to have imposed heavier taxes upon Ireland; but at the same time, I will contend, that the fact of not having done so must be taken as a proof of regard for Irish interests.”

We have reason to know that this representation produced the greatest impression of all, both in and out of the House. It was faithfully reported in the *Times*, and other newspapers; and it is curious that we lately saw in the hands of a merchant of Dublin, a scrap taken from one of them, containing all the figures, and nearly the words now before us, and which was given to him by a *London merchant*, out of a pocket-book, in

which it was carefully preserved, as a thing proving the monstrosity of the demand for Repeal, and demonstrating that England has been quite prodigal in her *voluntary* bounty to Ireland, rendering herself something more than "a milch cow" for this ungrateful country, as she was called by an Hon. Member during the debate on the Parsons' Loan Fund. Now, let us see what is to be said of a portion of the Treasury Secretary's oration, which was considered so decisive and astounding.

The seventh article of the Union has these words—"That it be the seventh article of the Union that the charge arising from the payment of the interest, and the sinking fund for the reduction of the principal of the debt incurred in *either kingdom* before the Union shall continue to be *separately* defrayed by Great Britain and Ireland respectively, except as hereinafter provided."

The bare interest of the 420,000,000*l.* which was the separate debt of Great Britain at the time of the Union, was 15,800,106*l.*—(*Account laid before the House of Commons on the 15th of April, 1824.*) Great Britain was compelled to pay that out of separate taxes by the acts of the two Parliaments, until she shifted a part of its burthen on Ireland in 1817, without a fraction of that pecuniary "equivalent," of which Lord Castlereagh spoke in 1800, as indispensable to a just or equitable consolidation of the Exchequers. The aggregate of this sum for sixteen years was 252,801,000*l.* Besides this there was an expenditure in fourteen of the sixteen years for other "services prior to the Union," amounting to 29,619,000*l.*—(*Reports of the Finance Committee from 1811 to 1815.*) These two sums make 282,420,000*l.*, and there are certainly some items to be added, but of which we have no record, for the years 1815 and 1816. Taking 282,000,000*l.* from Mr. Rice's amount of what he would seem to regard as a separate taxa-

tion voluntarily imposed upon herself by Great Britain to spare Ireland, we leave a balance of no great magnitude, without bringing our investigation lower down than 1817.

In the January of that year the Act of Consolidation became operative. In that act the distinctions of debts were certainly done away with, those which were "separate" having been united into one. Now, without a particular reference to any thing connected with that act, does it not seem quite open to us, on a general view of circumstances, to ask what it was that made it a fairer or honester transaction towards Ireland to unite the debts in 1816 than to do it in 1800? Lord Castlereagh said it could not be done in 1800, without such an "equivalent" as Scotland got; and to think of making up an equivalent for Ireland was, he said, out of the question, so great should the sum be, in consequence of the magnitude of the British debt. There was no "equivalent" spoken of in 1816, and what could have been the justification of a junction of the debts? Will it be said that it was Ireland's inability to contribute the portion of expenditure fixed upon at the Union? That would not seem to be a rational or just ground for such a proceeding. Ireland contributed as much as she could, and a great deal more, in comparison to her means and the ratio of her contribution before the Union, than Great Britain herself—a fact which is emphatically stated in the Report of the Finance Committee of 1815 (p. 12). The Act of Union declared that the contribution of Ireland should be proportioned to her ability, and it was as open to the Imperial Parliament to ascertain what that ability was in the second or third year of the Union as the sixteenth. There was nothing then in the condition of Ireland, or the way in which her affairs had been dealt with, that would seem to warrant the measure. This conclusion it would not, we say, appear too much to hazard on a general view of affairs; and there is, as we shall now

show, little to invalidate it in the precise ground for the proceeding upon which the framers of the statute of consolidation professed to have acted in 1816.

The treaty of Union authorised the Imperial Parliament to consolidate the Exchequers, not at its discretion, but "as hereinafter provided," that is, when the separate debts should be liquidated, or their values should be to each other as 1 to $7\frac{1}{2}$. It was assumed by the framers of the act of consolidation that the values were actually in this proportion, and that therefore a consolidation could, consistently with the treaty of Union, be proclaimed; but the tables relative to the progress of the two debts, already before the reader, demonstrate that the fact was quite otherwise. Nothing was properly Irish debt that was not expended upon Irish purposes; and these tables show that the borrowing in the name of Ireland **COULD NOT** by possibility have been so expended. Ireland was to defray separate and joint expenditure. The items of both, as taken from the reports of the Finance Committee, are exhibited in these tables. The deficit to be borrowed was 27,000,000*l.* or 28,000,000*l.*, and the actual borrowing was 81,000,000*l.* There would be some pretence for the allegation, that the 53,000,000*l.* of difference were made away with by waste, if the table for Great Britain did not show that on her enormous transactions there were only *five* millions of what may be called waste. In short, *the state of things warranting a junction of the debts, was not present or existing in 1816.* The act is illegal, if the treaty of Union be really "inviolable," or if it were intended to be a guide to the legislation of the Imperial Parliament; and Great Britain ought to have borne the full weight of the separate expenditure which she had to defray, and did defray, for 16 years after the Union, up to the present day. Let us, then, contrast the much-vaunted amount of separate

taxation which England *has paid* with what she *should have paid* :—

Expenditure to 1816	...	£282,420,000	
Ditto to 1834	...	268,601,000	
		<hr/>	551,021,000
Amount stated by Mr. Rice,	...	...	333,000,000
Making a total of separate taxation, from which			<hr/>
Great Britain had unjustly and illegally released herself, amounting to	...	...	£218,000,000

So much for this “astounding” representation of Mr. Rice relative to separate taxation !!!

Mr. Rice can take nothing by his boast relative to the separate taxation which he would have the world believe that England imposed upon herself in the abundance of her anxiety to spare Ireland. The amount is more than a couple of hundred millions less than she would have had to endure if the terms of the Union “compact” were from the commencement to this day carried into full effect. And it is to be observed that the supposed bountifulness of England in this regard is far more of bye-gone than of present times. *England is not growing good* in reference to this separate taxation. The principal portion of it ceased with the war; a large amount of it has been swept away within these four years; and the remnant of it seems destined to extinction in the next sessions. When it is all gone, how altered will be the relative position of the two countries since the Union! There was, then, not only this separate taxation, but a standard of impost lower on all necessities in Ireland than England. The tea and wine which are ordinarily used were *twice* as much taxed in England as Ireland. Coffee was nearly three times as much taxed. Sugar, tobacco, brandy, and rum, were far more heavily taxed, and there was, besides this, separate taxation including an income tax of nearly six millions per annum. Now there is neither an income nor property tax. There is

not an enormous salt, beer, printed goods', malt, or candles' tax. There is no land tax on personal estates—no tile tax—no agricultural tax—no travellers' or riders' tax—no tax on clerks, book-keepers, or office-men—no tax on overseers or managers—no tax on warehouse-men, shop-men, or cellar-men—no horse-tax payable by gardeners. Besides, the soap duty has been reduced one-half—the house-tax, payable by victuallers, one-half—the tax on houses of 10l. value, one-third, and a progressive reduction has taken place on houses from 10l. to 18l. value. All this relief from separate taxation has taken place, and instead of our having our wine, tea, sugar, coffee, tobacco, rum, brandy, or other necessary, cheaper than England, we have them precisely at her price. Since 1814 we have had them subject to all her charges. Our entire schedule of customs' duties has since been assimilated to her's. The same is to be said of our post-office duties, and of our glass and paper duties.—Wonderful, then, is the difference between the relative situation of the countries since 1800—and most clear it is that England, as regards indulgence to Ireland, is *not growing good!*

We come now to Mr. Rice's exposition of the progress of Ireland since the Union. The illustrations he employs are imports and exports—importation of woollen yarn—importation of cotton yarn and cotton wool—exportation of linen and cotton—and consumption of sugar, tea, tobacco, coals, and whiskey.

Upon this subject of the "progress of Ireland," we never advanced more than these three propositions—First, that it has not been as great as the progress before the Union; secondly, that it has not been as great as the progress of Irish population since the Union; and thirdly, that it has not been as great as the progress of Great Britain since the Union. If, on examination, these propositions be found tenable, the representations made by Mr. Rice, and those who labor in the same

vineyard with him, as to our "giant-stride" advancement, must be regarded as delusive; and the conclusion to which we must unavoidably come is, that as far as the Union can have affected our condition, it has been mischievous.

We have gone into minuter calculations to arrive at the truth than Mr. Rice appears to have done, and we doubt not that some of the results will be new to him. We have taken the tables given in his appendix to the Report of 1830, on the state of the Irish Poor, as our guide, and the reader will judge how far his own data bear out his representations.

The first of these tables is one relative to TEA. We find by it that the average consumption in Ireland of this article in three years ending 1787 was 1,684,228lbs., that the average in three years ending 1801 was 3,097,894lbs.; and that the average in three years ending in 1827 (the last year to which the account is brought down) was 3,861,799lbs. Thus we find that the increase from the first to the second period was 84 per cent., and that from the second to the third period it was only 24 per cent. We have adopted a similar process of comparison with reference to the tables given for Great Britain, and we find that her increased consumption in the first period was 45 per cent. instead of being 84, and that her increased consumption in the second was 25 per cent. and not 24. The conclusion, of course, is, that as to this article Ireland's increase of consumption greatly outstript (nearly doubled) the English increase before the Union, and that it did not keep pace with it after the Union. It is unnecessary to remark, that it did not keep pace with the increase of population after that period, for the increase of population was at least 80 per cent., while that of tea consumption was only 24 per cent.

The next article is TOBACCO, which is, strangely enough, included in Mr. Rice's tables intended to show *progress*. In the first period, the consumption of this article in Ireland was 3,157,279lbs.; in the second, 6,334,400; and in the

third, 4,033,289 ! Thus the increase from the first to the second period was cent. per cent. ; but instead of there being an increase from the second to the third, there was a *decrease* of 37 per cent. Looking at the British amounts under this head, we find that the increase in Great Britain between the first and second periods was 64 per cent., being 36 per cent. under the Irish increase, but that instead of there being a *decrease* between the second and third periods, there was in Great Britain an increase of 27 per cent.

The next article is FOREIGN SPIRITS. The consumption in the first period was 878,109 gallons of rum, and 424,530 of brandy and geneva ; in the second it was 874,981 under the first head, and 195,864 under the second. Rum then was stationary between these periods, and the decline of brandy and geneva was 54 per cent. When we state that between the second and third periods the consumption of rum and brandy fell from 874,000 to 24,000 gallons, and that the consumption of brandy and geneva fell from 195,000 to 9,000, we need not say what the fall was *per centum*. In Great Britain the increase of brandy and geneva in the first period was 50 per cent., and of rum 43 per cent. In the second period there was a decrease under the head of brandy and geneva of 20 per cent., but an increase of rum of 65 per cent.

The next article is WINE. The gallons are 922,644 in the first period ; 1,619,580 in the second ; and 901,679 in the third. Increase before the Union 74 per cent. ; *decrease* after it 45 per cent., whereas in Great Britain there was an increase in the latter period as well as the former, it being 22 per cent. before the Union, and 24 after it.

Next is SUGAR. Consumption in the first period in Ireland, 195,360 cwts. ; second, 305,778, and third, 354,180.— Increase before the Union, 57 per cent. ; after it, 16 per cent. Increase in Great Britain before the Union, 53 per cent. ; after it, not 16, but 26 per cent.

The last article is COFFEE. Consumption in the first period, 16,980lbs. : second, 99,464, and third, 459,231.— Increase before the Union sextupled in Ireland, though it was only at the rate of 75 per cent. in Great Britain. Since the Union the increase in Ireland has been more than quadrupled ; but in Great Britain it has been *eighteenfold*. Thus under every head it has been proved triumphantly that Ireland since the Union has kept pace neither with her own progress before nor with the British progress since that event.

Mr. Rice employs exports and imports as a test. The table he adduces shows that between 1777, and 1800, the united amounts under these heads increased only from 5,900,000l. to 8,200,000l. while the increase to 1826, was nearly 100 per cent. The great increase of our imports has been in articles once manufactured in Ireland, and of our exports in corn and live cattle. Of refined sugar we imported only 4,200 cwts. in 1801; but we imported 66,392 cwts. in 1825. Of hardware and cutlery we imported to the value of 144,812l. in 1801, but to the value of 264,944l. in 1825. In 1801, our haberdashery was of the value of 57,626l., but it was 337,208l. or nearly six times the former amount in 1825.— Our woollen manufactures increased from 2,000,000 of yards to 3,380,000 yards in the interval, and our cotton manufactures from 44,000 to twelve times that amount. In the miscellaneous articles the increase was cent. per cent. All this is indicative not so much of increased consumption as decreased manufactures at home. We attach no great importance to an augmentation of exports in live cattle, when we are estimating the advance of a country whose population still subsist principally on potatoes. The exports in linen appear to have been pretty well sustained to 1826, but the increase was still 10 per cent. below the increase from 1777 to the Union.— Mr. Rice's figures show a great comparative increase in exports of cotton, but the transactions in that branch of industry are

yet too limited to make a material difference between the present and past times. Considering what small value is now attachable to a yard of cotton, 7 or 8,000,000 of yards are of no mighty importance. Besides there is no mode of ascertaining what has been doing in cotton, linen, or almost anything else, as far as Great Britain is concerned, since 1826.— In the Report of 1830, on the state of the Irish poor, it is assumed that the Irish trade with Great Britain has increased since 1826, on the ground that her Foreign trade has increased. It does not appear, however, that her Foreign trade *has* increased, but quite the contrary. In 1826, her Foreign imports were 1,547,849; they were last year 1,348,824. In '26 her Foreign exports were 697,667l.; they were last year 452,775l. and there seems no corresponding decline in the British foreign exports, or imports, but on the contrary, an increase. Mr. Rice has shown that the consumption of whiskey has doubled since the Union, but if it prove anything of importance to the present discussion, (and we deny that it does,) it is to be said that it made as great a progress before the Union, for it doubled between 1782 and 1800. He has also shewn that the consumption of coals has doubled, but so has the population, and increased manufacture of whiskey necessarily produces an increased consumption of coals. We are yet, then, to be furnished with that unequivocal proof of progress which shows that we have kept pace with our own advance before the Union, with the increase of our population, or with the progress of Great Britain, since the Union.

While we are still to look for the arguments establishing "giant-stride" advancement, let us conclude the present branch of the inquiry, by adducing one argument of an opposite kind, which is in itself worth all that can be said on this question.

The produce of the revenue is declared, and argued upon

every quarter in England, as an indication of the present condition of the British nation, as compared with the past. A most decisive and satisfactory test it is ; but it has the same value in Ireland as England. Indeed greater value here than there, for far more has been done to make the revenue productive in the way of augmenting taxes, and lessening expense of collection, than there, and much less to cause that diminution which is necessarily produced by tax remission, when it is sweeping and comprehensive.

Now, what was the past state of the Irish revenue ? As to its present amount it is declared by Mr. Rice to be " in round numbers" 4,000,000*l.* From the paper laid before the House of Commons, on the 15th April, 1824, we learn that the average net receipts, in the three years ending January 1794, were 1,831,000*l.* From the same paper we learn that in the three years ending January 1804, they were 3,799,000*l.*, and Mr. Rice now assures us they are " in round numbers" 4,000,000*l.* ; so that they are now nearly as they were thirty years ago, though taxes unrepealed, and which were estimated to produce far more than four millions were imposed in the interval, and though the increase in ten years before 1804, was more than 100 per cent. What is revenue ? Is it not produced by taxation on almost every thing we eat, drink, and wear ; every thing used in commerce, manufactures, and husbandry ? Assuredly it is, and yet though revenue is nearly at a stand in Ireland for thirty years, Mr. Rice persuades himself, and would persuade others, that we are making " giant-stride" progress. The British revenue has not been at a stand. In three years ending January 1804, its average receipts were 36,270,000*l.* ; and in three years ending 1834, its average receipts were 48,114,000*l.*, notwithstanding the 35 millions of tax remission. Estimating the Irish revenue at Mr. Rice's amount, eight millions of people paid into the public exchequer, in 1833, about as much as little more than half the number did

thirty years ago, and still he believes that Ireland has advanced with "giant-strides." We know his estimate is a wrong one. We know the Irish revenue is considerably more than his "round numbers" make it. But it ought, from mere increase of taxation, and saving of expense of collection, be at present nearly nine millions; and it ought, according to the expectations which Lord Castlereagh and his colleagues affected to entertain at the Union, be fifteen millions. It is, however, only four millions "in round numbers," according to Mr. Rice, and Mr. Rice is the man who believes most implicitly in the chimera of the "giant-stride progress!!!"

The only remaining point of the speech on which we think it necessary to offer any observation, is one which relates to the alleged pecuniary obligations of Ireland to England.—Mr. Rice gives the amounts of grants since the Union, for what are generally called "miscellaneous services." For manufactures, charity, and schools, he says 6,979,000*l.* were voted in twenty years, though the act of Union bound the Imperial Parliament to only 1,465,540*l.* He says that the loans out of the consolidated fund, for public works and employment of the poor, amounted to 6,432,000*l.*, of which only 2,532,790*l.* have yet been repaid. The total payments or advances of one kind or another, he estimates at 8,638,331*l.* This he calls "expenditure by England on Ireland." The loans, he says, are "capital lent to Ireland for her local improvement." The grants are sums bestowed "out of the actual taxation of England for the benefit of Ireland." And he adds, that these gifts of "*English gold*" are "unaccompanied by any similar grants to the same extent for any other part of the empire."

There can be no doubt that the Imperial Parliament has gone beyond the engagements at the Union as to these grants, but it detracts, as we have already said, much from their merit that so large a portion of them were dedicated to sectarian

and fanatical purposes. It is to be observed, too, that we owe a considerable portion of them to the exertion of individual influence. Vesey Fitzgerald was the founder of the asylum harbor at Kingstown; and we owed the continuance of the grant to the Wide-street Board, for many years, to Mr. Peel, he having openly defended it as a compensation due to Dublin, in consequence of the loss sustained by the dissolution of the Irish Parliament. *Individuals* have often manifested in the Imperial Parliament the greatest liberality towards Ireland, though some of them are yet to prove *consistency* in their anxiety to serve us. Lord Lansdowne would have repealed three or four millions of our taxes in 1822, having found that the imposition of burthens to that extent, between 1807 and 1815, had actually diminished the receipts of the revenue.— Captain Maberly, in 1824, demanded a grant of one million for the employment of the poor in two of the provinces.— Lord Althorp, in the same year, urged the repeal of taxes in Ireland as a measure mainly tending to “revive the manufactures of that country, and bring it into a prosperous condition.” (*Hansard's Debates, New Series*, vol. 11, p. 659.) Mr. Poulett Thompson, on the 26th of March, 1830, moved for a select committee to enquire into the expediency of making a revision of the taxes, and took occasion to refer to Ireland as furnishing the most remarkable instance in history of the effects upon revenue, produced by excessive taxation.

“A case (said he) is established in the instance of Ireland, which is written in characters too legible not to serve as a guide to future financiers—one which ought to bring shame upon the memory of its authors. The revenue of Ireland, in the year 1807, amounted to 4,378,000*l*. Between that year, and the conclusion of the war, taxes were successively imposed, which, according to the calculations of chancellors of the exchequer, were to produce 3,400,000*l*., or to augment the revenue to the extent of 7,700,000*l*. What was the result? Why, that in the year 1821, when that amount, less about 400,000*l*. for taxes afterwards repealed, ought to have been paid into the exchequer, the whole re-

“venue of Ireland amounted only to 3,844,000*l.*, being 533,000*l.* less than in 1807, previous to one farthing of these additional taxes having been imposed. Here is an example to prove that an increase of taxation does not tend to produce a corresponding increase of revenue, but, on the contrary, an actual diminution.”

At the time Mr. Thompson spoke these words, it is clear that he was in a disposition to grant extensive relief to Ireland, whatever may be his feelings at present. Mr. Rice takes occasion to praise Sir John Newport, (“Whig Newport,” as he and the *Edinburgh Review* call the venerable Baronet.)—He says, that “Whig” Newport is the man who has done greatest service to Ireland, by his “unostentatious but unflinching and persevering advocacy of her rights.” Often, certainly, has Sir John’s voice been heard in discussions on Ireland in the Imperial Parliament, but we never learned that it made any acknowledgment of the pecuniary bounty conferred on this country by Great Britain. It often recounted, not the millions which were bestowed, but those which were taken from us. In the year in which we found so remarkable an advocate in Lord Althorp, the venerable Baronet said, that “Ever since the Union the Imperial Parliament had labored to raise the scale of taxation in Ireland as high as it was in England, and had only to relinquish it when it found that the attempt was wholly unproductive. *For twelve years he had remonstrated against this scheme*, and had foreseen the evils resulting from it, of a beggared gentry and ruined peasantry.” Many a time has the same “Whig” asserted that the rate of contribution imposed upon Ireland was twice greater than justice or policy warranted—so that if Mr. Rice’s table of loans and grants was far more formidable than it is, Sir John Newport, at least, would not admit that it demanded any peculiar acknowledgment from Ireland.

As to the statement that favors not extended to other parts of the empire have been conferred upon Ireland, by the ex-

penditure on her concerns of "English gold," there are not at present facts enough before the public to enable us to pronounce a positive opinion. It is pretty certain, however, that the Imperial Parliament have not been unmindful of other quarters. We observe, by a return of last sessions, (ordered 23d July,) that since 1817 "capital" to the extent of 3,828,600*l.* has been employed upon the local improvement of England, in canals, harbors, fisheries, water-works, collieries, mines, &c. &c., and that 2,120,589*l.* of the amount remains still unpaid. The Caledonian canal has cost a million, and the receipts are not, we believe, many hundreds above the expenses. In the sessions of 1832, 100,000*l.* were granted to sufferers in a West India hurricane; in the sessions before a million was granted for the relief of certain "West Indian merchants," and twenty millions were voted in the last sessions to compensate the planters for the justice that has been done to the blacks. Fifty thousand pounds were voted in the last sessions for a "national gallery," and we know not the hundreds of thousands that have been expended upon royal palaces since the death of George the Third alone. Even upon Canada "English gold" has been expended with no sparing hand, for the Rideau canal has already cost 700,000*l.* or 800,000*l.*, and it is, we believe, far from being yet finished.

But is it in reality "English gold" British "capital" grants out of "the actual taxation of Britain," that has been employed since or before the Union on Irish purposes? The question is most important. Mr. Rice's answer to it is in the affirmative. His tables are introduced to exhibit that he calls the "sacrifices" England has made for us. It shall be our duty now to shew that the "sacrifices" have been made with our own money—that what is called *British* gold has been Irish—that what is called *English* capital out of the actual taxation of England is Irish—that we owe nothing in a pecuniary way to Britain—on the contrary, that she has derived from us large benefits, in the shape even of the produce of taxation.

The following was one of many returns ordered in the last sessions, on the motion of Mr. Finn :—

No. 1.—The Balance arising from the Remittance of Public Money to and from the Irish and British Exchequer, from 1793 to 1833, viz. :—

In the Year ended 5th January.	Remitted from the British Exchequer to the Irish.	Remitted from the Irish Exchequer to the British.
	£ s. d.	£ d. d.
1796	300,000 0 0	
1798	57,179 11 11	
1799	78,454 9 7½	
1800	399,779 1 10½	131,634 1 6½
1801 .....	... ..	403,779 1 10
1803	461,000 0 0	
1804	117,444 8 11¼	.
1805	39,000 0 0	
1806	165,354 3 3¼	
1807	295,709 10 0	276,000 0 0
1808	207,604 3 4	
1809	114,166 13 4	
1810	146,527 15 6	
1811	174,416 13 3	1,270,000 0 0
1812	104,250 0 0	1,465,000 0 0
1813	116,500 0 0	1,656,276 0 0
1814	122,416 13 3¾	2,603,455 0 0
1815	117,194 8 9	2,466,545 0 0
1816	98,249 19 11	6,107,984 12 3¼
1817	166,722 4 5	1,184,009 8 5
1818	216,923 1 6½	25,768 4 2¼
1821	1,300,000 0 0	
1823	1,605,181 9 4¾	
1824	877,200 0 0	
1825	100,000 0 0	
1826	470,000 0 0	
1827	400,000 0 0	
1831 .....	... ..	750,000 0 0
1832 .....	... ..	700,000 0 0
1833 .....	... ..	600,000 0 0
	8,251,274 8 4½	19,640,453 8 3

Deduct the amount of the Remittance from the *British* Exchequer, exclusive of the Loans raised in *Great Britain* for *Ireland*.....

8,251,274 8 4½

Balance of Remittance

11,389,178 19 10½

This important table shows that there have been remittances to and from the British Treasury, but that the money sent to Britain exceeded that received from her by nearly ELEVEN MILLIONS AND A HALF. And this is only a portion of the produce of taxation received by Great Britain. It does not include the tea or refined sugar revenues for several years—it does not contain the produce of many unacknowledged taxes for any year whatever—it does not include one shilling of the Crown and quit-rents received since 1793. Within the last seven years 477,731*l.* of these rents have, according to a Parliamentary paper, been remitted to London—within the same period there has been remitted for tea and refined sugar alone upwards of four millions, and it does not include a shilling of either amount. It does not include one shilling of the revenue produced by the six millions of British manufactures which we have been using for so many years, or the revenue that arises from Absentee rents. If there was a balance including these amounts even since the Union, it is difficult to say what would be its exact total—but to assume that it would be nearer to FIFTY millions than *eleven* must be obviously compatible with all reason and truth.

There is something to be said as a set-off to these statements. Since the war remittances have been annually made from England to pay a certain class of pensioners. They are said to amount to 400,000*l.* a year. Since 1828 payments for ordnance services in Ireland have been made out of the British revenue: in 1827 they amounted to 164,686*l.* There is besides that of which we have an intimation at the bottom of the table before us—the interest of the “loans raised in Great Britain for Ireland.” Say England is entitled to a credit of eight millions under the two first heads. As to the “loans raised in Great Britain for Ireland” they never were spent on Irish purposes. They were borrowed in London, and there altogether disbursed. They were applied to the prosecution of a war

once popular in England, but never considered politic or just by the mass of the Irish people. Why, it may be asked, should not Ireland have contributed to that war as well as England? She was required to contribute only to her own expenses before the Union, and it was one of the high-sounding boasts of Lord Castlereagh, that she was admitted to the colonial advantages of Great Britain, without being called upon for a shilling of the cost attendant upon their acquisition. A country which, according to Mr. Pitt, was, for ages, "deprived of the use of her own resources, and rendered completely subservient to the interest and opulence of Great Britain," and from which England drew such masses of absentee rents, seemed entitled to such favors and indulgences. Newfoundland, which has lately got a Parliament, was never sacrificed to the interest and opulence of Great Britain, and England receives from her no absentee remittances; yet it is guaranteed to her that "whatever money may accrue to the Crown in the island will always be applied towards the expense of the civil or military government, or towards objects strictly and exclusively local." Ireland, however, is "an integral part of the empire." Yes, but what are the advantages gained by it yet that would disentitle her to any exemption she enjoyed before the Union? Were they described in the passage from the speech of "Whig" Newport, which we have just transcribed? Do they consist in the partnership in the debt of 420,000,000*l.* without an equivalent? Ought these "loans raised in Great Britain" be even glanced at in any discussion on the affairs of Ireland, until Ireland gets her equivalent? Let us, however, admit, for argument's sake, that Ireland may fairly be chargeable with that portion of them which is consistent with her ability of payment, and what would be its amount? It certainly could not be anything like the sum upon which interest was paid in London, at the consolidation of the Exchequers. That would expose us to what has been officially declared to be "a bur-

then which experience had proved too great." Our ability of payment was pretty accurately ascertained at the consolidation of the Exchequers. It was found that Great Britain had raised eleven times our revenue in 16 years, notwithstanding all that was done to make the receipts of the Exchequer productive. It would have been an equitable proceeding to declare the eleventh of the expenditure, past and future, our's, or to have assigned to us an increase of the new debt, proportioned to the increase of the British debt. At the Union the Irish debt was about the 1-16th of the British. If the debt properly assignable to Ireland were declared, in 1816 to be the one-sixteenth of the British, the total debt of Ireland would then have been 43 millions, including what we owed at the Union. Now, we pay at present, out of Irish taxes, the interest of more than 33 millions. At the time of the consolidation the dividends payable in Dublin were only on 21 millions. Since that period to the present there has been a constantly increasing transfer of stock from England to Ireland, and there are dividends payable now in Dublin upon more than 33 millions. Under these circumstances the payments in London, for loans on account of Ireland, since 1817, could not have been of very great magnitude. They could not have averaged a million a year; and in 1833 they could not, even at 5 per cent., be more than half a million. Then, there is no sufficient set-off to the "balance," adding to it the items which we have stated. The set-off would probably amount to 24,000,000*l.*, and the "balance" to, we have said, 50,000,000*l.*; but no reflecting person can think of the enormous magnitude of the absentee remittances, of the consumption of English manufactures, of the taxation upon tea, sugar, paper, and the numberless other articles whose revenue is uncredited to Ireland, without the conviction that the amount is far more. The British revenue has gained from absentee expenditure

alone more than it ever lost by what could properly be called interest upon "loans raised in Great Britain for Ireland."

Let us, then, look again to the table of the "balances." Mr. Rice talks to us of the expenditure of "English gold" on our concerns. We see by this table that no such thing ever came into the country, or, if it did, that it remained only for a season, and that it was paid back, with the addition of eleven millions and a half of Irish gold for British purposes. We see by it that in latter years there is an uninterrupted and exclusive transference of Irish gold; and we know that the amounts set down are far below the sums actually transferred. The tax upon tea and refined sugar would alone, in the last few years, swell the eleven and a half millions to fifteen millions. We cannot, then, on the whole view of the case, doubt that the real transferences have, from the beginning to the close of the period contemplated, been far more than four or five times the apparent amount; and Mr. Rice can only talk to us of monies borrowed in the name of Ireland, and squandered upon the war—monies from all obligations concerning which equity would release us, in consideration even of the disproportioned increase of our taxes during the war, and the relief withheld from us since the peace.

We have now done with this subject, flattering ourselves we have shown that if a case can be made against the Repealers, it is not to be found in the oration of Mr. Rice.

show more than it was lost by what could properly be called
 investment upon the land in Great Britain for Ireland."

It is then that look down to the table of the "balance."

It then tells us of the expenditure of "English gold."

It then tells us of the table that no such thing

exists into the country, or, if it did, that it remained only

for a season, and that it was lost back with the addition of

other gold, and a half of this gold for Irish purposes.

We then see in later years there is an increasing and

continuous increase of Irish gold; and we know that the

amounts actually in the hands of the people actually transferred.

The last upon the table would show, in the last few

years, well the value of a half million to fifteen millions.

We cannot then, in the whole view of the case, think that

the real transaction has been the beginning to the close of

the period contemplated, from the year 1840 to the year

the present; and, as we can only talk to us

of money borrowed in the year 1840, and expended

upon the war—money loaned upon the security which

equity would release us, in consequence of the war, and the relief

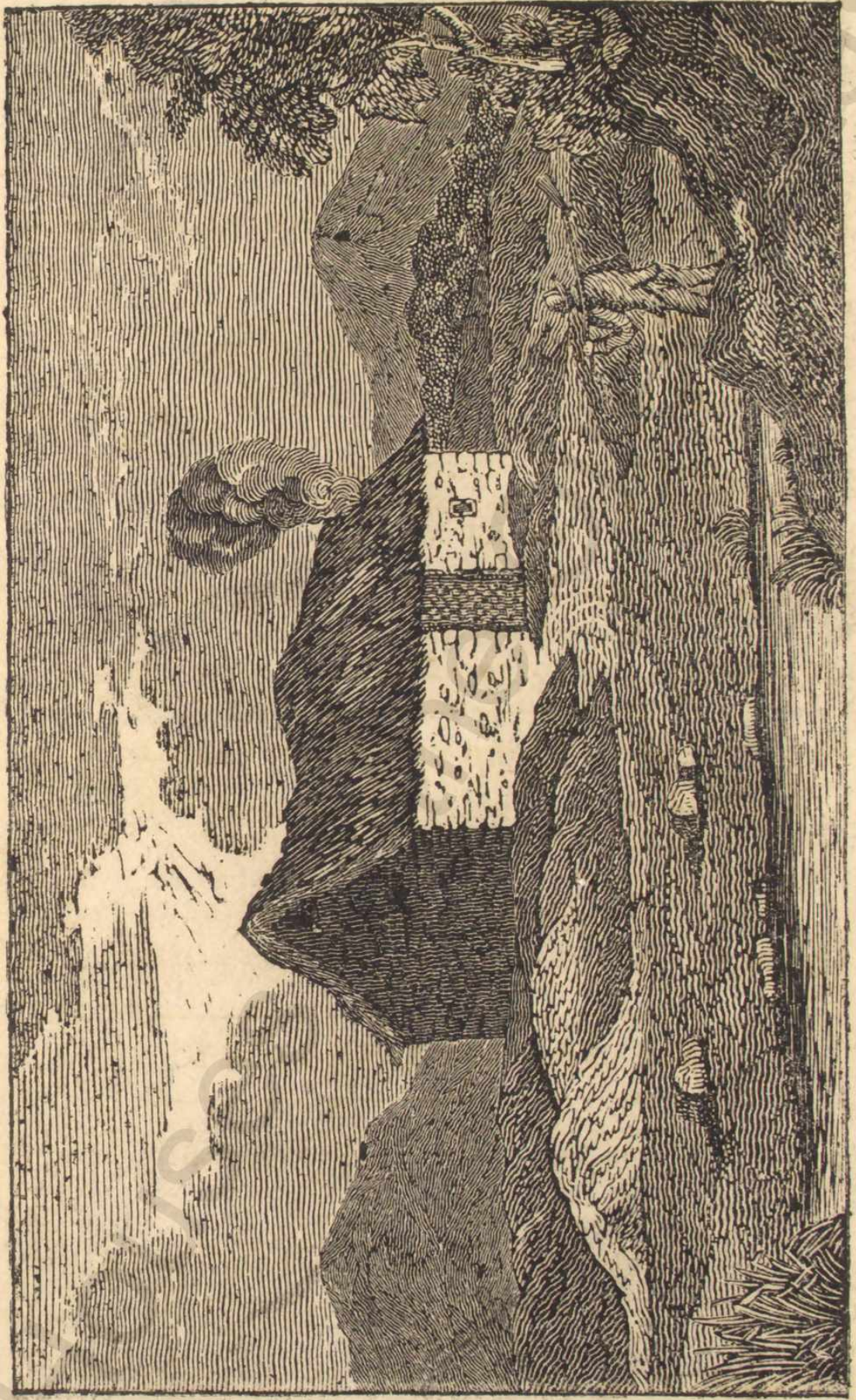
withheld from us since the period.

We have now done with the whole of the financial questions

we have shown that if a case can be made against the

present, it is not to be found in the account of Mr. Baker.

FRONTISPIECE.



The Irish Labourer who works for all, (according to the phrase,) generally breathes in a mud Cabin or Wigwam, without a Chimney, and its Portal only closed by a withered faggot or burdle, for a shift to ward off