

A SUPPLEMENT TO THE STATEMENT
OF THE
FINANCIAL EXIGENCIES
OF
IRELAND
BEFORE AND AFTER
THE LEGISLATIVE UNION,

PUBLISHED IN JANUARY, 1864.

DUBLIN:

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1864.

A.—PUBLIC DEBT OF IRELAND, as set forth in the Finance Accounts at which period the British and Irish Exchequers were consolidated Accounts, Part VI., page 92.]

Acts authorizing the Loans.		Amounts raised. <i>Irish Currency.</i>			Where raised.	
		£	s.	d.		
13	Geo. III.	265,000	0	0	In Ireland,	1
15	"	175,000	0	0	"	2
17	"	300,000	0	0	"	3
27	"	200,000	0	0	"	4
28	"	918,240	0	0	"	5
27, 29, and 31	"	174,600	0	0	"	6
33	"	200,000	0	0	"	7
Vote of Credit, 11 June, 1793,	"	150,000	0	0	"	8
34 Geo. III.	"	1,029,650	0	0	Great Britain and Ireland, .	9
35 "	"	1,591,666	13	4	"	10
36 "	"	640,000	0	0	Ireland,	11
Vote of Credit, 18 Oct. 1796, .	"	325,000	0	0	Great Britain,	12
37 Geo. III.	"	2,025,050	0	0	Great Britain and Ireland, .	13
38 "	"	3,413,476	3	4	"	14
38 and 39 "	"	5,261,000	0	0	"	15
40 "	"	4,666,666	13	4	"	16
38, 39, and 41* "	"	2,750,319	6	3	"	17
42 "	"	3,791,666	13	4	"	18
38 and 43* "	"	2,177,666	13	4	"	19
44 "	"	6,125,000	0	0	"	20
45† "	"	4,333,333	6	8	Great Britain,	21
46 "	"	4,166,666	13	4	Great Britain and Ireland, .	22
47† "	"	3,844,666	13	4	"	23
48 "	"	3,458,333	6	8	"	24
49 "	"	4,500,000	0	0	"	25
45 and 50† "	"	5,856,198	0	0	"	26
45 and 51 "	"	2,501,000	0	0	Ireland,	27
45 and 52 "	"	6,225,500	0	0	Great Britain and Ireland, .	28
53 "	"	8,500,000	0	0	"	29
45 and 54 "	"	8,959,533	6	8	"	30
45 and 55 "	"	9,758,000	0	0	"	31
45 "	"	6,600	0	0	Ireland,	32
Bank of { 22 and 37 Geo. III.	"	600,000	0	0	"	33
Ireland { 37 "	"	500,000	0	0	"	34
Acts : { 48 "	"	1,250,000	0	0	"	35
		100,639,833	9	7		
British Currency, £		92,898,307	16	7		

MONEY borrowed for Ireland, before and after the Union.

* Assuming that the whole of the Loans authorized by the Acts 41 and 43 Geo. III. were raised in London, and that the sums opposite, among the Loans raised in Dublin, are residues of the Loans authorized by the Acts 38 and 39 Geo. III., the total amount of Loans raised for Ireland before the first session of the United Parliament appears to be, in British currency, £20,758,463 10 4
The Post-Union Loans, in that case, amount to £72,139,844 6 3

Joint and Separate Post-Union Debts.

In the 7th of the Union Articles it is stipulated:—"If Parliament choose to raise a greater proportion of such contributions in one country within the year than in the other, or to set apart more Sinking Fund for the respective Loans, the part of the Loan so differently provided for shall be kept distinct, and only that deemed joint which is provided for in the rates of the respective contributions."

of the late *Irish Treasury*, for the year ended 5th January, 1817, validated, pursuant to an Act of 1816.—[See the *Irish Finance*

	Stock created for Loans, &c.			Annuities for Lives or Years given for Loans. <i>Irish Currency.</i>
	In Dublin. <i>Irish Currency.</i>	In London. <i>British Currency.</i>	Rates of Interest.	
	£ s. d.	£ s. d.		£ s. d.
1	—	—	—	14,668 0 0
2	—	—	—	10,500 0 0
3	—	—	—	22,500 0 0
4	200,000 0 0	—	3½ per cent.	—
5	918,240 0 0	—	3½ "	—
6	174,600 0 0	—	4 "	—
7	200,000 0 0	—	5 "	—
8	150,000 0 0	—	5 "	—
9	487,983 6 8	500,000 0 0	5 "	—
10	400,000 0 0	1,100,000 0 0	5 "	—
11	640,000 0 0	—	5 "	—
12	—	300,000 0 0	5 "	—
13	635,000 0 0	2,925,000 0 0	5 Ireland; 3 & 4 Gt. Brit.	4,875 0 0
14	2,043,950 0 0	4,000,000 0 0	5 Ireland; 3 Great Britain.	5,326 7 9
15	2,011,000 0 0	5,250,000 0 0	5 Ireland; 3 Great Britain.	—
16	2,500,000 0 0	3,140,000 0 0	5 Ireland; 3 Great Britain.	—
17	41,985 19 7	4,393,750 0 0	5 Ireland; 3 Great Britain.	—
18	1,770,232 17 1	2,639,250 0 0	3½ Ireland; 3 Great Britain.	—
19	11,000 0 0	3,200,000 0 0	5 Ireland; 3 Great Britain.	6,951 7 9
20	1,404,531 5 0	8,190,000 0 0	5 Ireland; 3 Great Britain.	—
21	—	4,660,000 0 0	3 and 5 per cent.	81,250 0 0
22	2,780,000 0 0	3,320,000 0 0	3½ Ireland; 3 Great Britain.	—
23	53,000 0 0	5,421,625 0 0	4 Ireland; 3 & 5 Gt. Brit.	—
24	1,012,500 0 0	2,954,375 0 0	3½ Ireland; 4 Great Britain.	—
25	1,500,000 0 0	3,600,000 0 0	3½ Ireland; 3 & 4 Gt. Brit.	14,354 3 4
26	6,198 0 0	7,580,250 0 0	5 Ireland; 3 Great Britain.	—
27	3,001,000 0 0	—	3½ and 5 per cent.	—
28	1,813,000 0 0	7,656,000 0 0	3½ & 5 Ireland; 3 Gt. Brit.	—
29	2,400,000 0 0	10,200,000 0 0	3½ & 5 Ireland; 3 Gt. Brit.	27,625 0 0
30	3,623,700 0 0	7,342,500 0 0	3½, 4, and 5 Ireland; 3 and 5 Great Britain.	—
31	8,000 0 0	16,560,000 0 0	5 Ireland; 3 & 4 Gt. Brit.	—
32	6,600 0 0	—	5 per cent.	—
33	600,000 0 0	—	5 "	—
34	500,000 0 0	—	5 "	—
35	1,250,000 0 0	—	5 "	—
£	32,142,521 8 4	104,932,750 0 0	£	188,049 18 10
£	4,193,565 15 6	170,696 7 9	{ Stock cancelled in London and Dublin, per Act 56 Geo. III. c. 89.	
£	27,948,955 12 10			
£	25,799,035 19 7	104,762,053 12 3	British Currency.	£ 173,584 11 3

Total *Irish Public Debt, in Stock*, both in *Dublin and London*, on the 5th of January, 1817, including redeemed Stock transferred to the Commissioners for Reduction of the National Debt, British currency, £130,561,089 11s. 10d.

Irish Debt in Great Britain only, on the 5th January, 1817, as stated in the British Finance Accounts for the year then ended:—But see Note 2 under Table B.

Stock, redeemed and unredeemed,	£103,032,750 0 0
„ transferred to the Commissioners for Reduction of the National Debt,	19,087,846 0 0

Long Annuities, at 25 years' purchase,	£83,944,904 0 0
	3,239,583 6 8
	£87,184,487 6 8

B.—LOANS CONTRACTED FOR IRELAND and funded in Great Britain, up to the year 1817, as in a Return to the House of Commons, dated 23rd March, 1822.—No. 145.

The total of Stock created, according to this Return, agrees with that at foot of the *British Treasury Finance Account* for the year to 5th January, 1817, page 224; but it is less than the amount of debt of Ireland in Great Britain, as stated in the *Irish Treasury Finance Account* for the same year, which includes three amounts of debt funded in Great Britain before 1798, the first year in the following statement.

Another return to the House of Commons, dated 24th May, 1819, of Irish Public Debt funded in Great Britain to the 5th January, 1819, gives the same amounts of Stock as are in the Return of 23rd March, 1822, and has explanatory statements annexed, for which see note 2 (*) at foot hereof.

Years ending 1st February.	Loans Contracted. British Currency.	Stock Created. British Currency.	Rate per £100, at which the Stocks were created.
1798	£ 1,500,000	£ 2,925,000	£175, 3 per cents; £20, 4 per cents; and an annuity of 6s. for 62 $\frac{3}{4}$ years.
1799	2,000,000	4,000,000	£200, 3 per cents, and an annuity of 4s. 11d. for 61 $\frac{3}{4}$ years.
1800	3,000,000	5,250,000	£175, 3 per cents.
1801	2,000,000	3,140,000	£157, 3 per cents.
1802	2,500,000	4,393,750	£175 15s., 3 per cents.
1803	2,000,000	2,639,250	£131 19s. 3d., 3 per cents.
1804	2,000,000	3,200,000	£160, 3 per cents, and an annuity of 6s. 5d. for 56 $\frac{3}{4}$ years.
1805	4,500,000	8,190,000	£182, 3 per cents.
1806	2,500,000	4,300,000†	£172, 3 per cents.
„ { Separate Loan. }	1,500,000	360,000†	An annuity of £5 for 54 $\frac{3}{4}$ years, and the principal sum of £24, 5 per cents.
1807	2,000,000	3,320,000	£166, 3 per cents.
1808	2,000,000	3,012,000†	£140, 3 per cents.; and £10 12s., 5 per cents.
„ { Separate Loan. }	1,500,000	2,409,625†	£160 12s. 10d., 3 per cents.
1809	2,500,000	2,954,375	£118 3s. 6d., 4 per cents.
1810	3,000,000	3,600,000	£60, 4 per cents; £60, 3 per cents; and an annuity of 8s. 10d. for 50 $\frac{3}{4}$ years.
1811	4,000,000	5,615,000†	£140 7s. 6d., 3 per cents.
„ { Separate Loan. }	1,400,000	1,965,250†	£140 7s. 6d., 3 per cents.
1812	4,500,000	See note ‡	
1813	4,350,000	7,656,000	£176, 3 per cents.
1814	6,000,000	10,200,000	£170, 3 per cents, and an annuity of 8s. 6d. for 46 $\frac{3}{4}$ years.
1815	5,500,000	7,342,500	£103 10s., 3 per cents; £30, 5 per cents.
1816	9,000,000	16,560,000	£174, 3 per cents; £10, 4 per cents.
	69,250,000	103,032,750	

Note 1; by Transcriber.—All the above amounts, except the *second* Loans contracted in 1806, 1808, and 1811, are portions of much larger sums contracted for Great Britain and Ireland.—For the value of the Annuities see Table A.

* Note 2; Statements from a Return to the House of Commons, dated 24th May, 1819, giving the same amounts of debt as above—taken from the Return of 23rd March, 1822:—

“Debt redeemed from year ended 1st February, 1798, to 1st February, 1817, £19,087,846
Unredeemed Debt, 83,944,904

“The above debt of Ireland is carried to and consolidated with the debt of Great Britain, from and after the 5th January, 1817. The above debt of Ireland is exclusive of £1,900,000 Irish £5 per cents, payable in England.”

† Note 3; by Transcriber.—The Debts funded in 1806, 1808, and 1811, are represented in totals of British Stock, opposite † in Table A.

‡ Note 4; Statement from the Return of 23rd March, 1822, in which the above amounts are set forth:—“£4,500,000, part of £12,000,000 raised in year ended 1st February, 1812, charged upon and included in the Loans of Great Britain.”

C.—A STATEMENT of the *Ordinary Revenue of Ireland*, as in Appendix A. to the Report of 19th June, 1815, from the Select Committee of the House of Commons on Irish Public Income and Expenditure; also, of the *Expenditure on separate Account of Ireland*, as in said Report of 1815, p. 6; also, of the *Funded Debt of Ireland*, redeemed and unredeemed, on the 1st of January, 1801, according to a Return in Appendix A. 3, to the First Report of said Committee, dated 14th June, 1811; and at the consolidation of the British and Irish Exchequers, according to the Irish Finance Accounts for the year ended 5th January, 1817, p. 92; also, the amount of the *unredeemed Debt of Ireland* after the consolidation of the Exchequers, as in a Return to the House of Commons, dated 15th April, 1824, No. 256.

[Fractions of Pounds omitted from each year's totals of Income and Expenditure may be assumed to balance, and not to affect the deficiency or surplus.]

Years ended 25th March.	Produce of Revenue, deducting only Drawbacks, Repayments, and Discounts. Irish Currency.	Expenditure on separate Account of Ireland. Irish Currency.	Revenue deficiency or surplus.	Funded Debt of Ireland.												
1792	£ 1,711,844	£ 1,514,258		<p>1. Capital of Debt contracted in twenty-seven years, to the close of 1800:—</p> <table><tr><th colspan="2">In Ireland from 1773.</th><th colspan="2">In Great Britain from 1794.</th></tr><tr><th>£</th><th>s. d.</th><th>£</th><th>s. d.</th></tr><tr><td>11,459,473</td><td>6 8</td><td>18,649,583</td><td>6 8</td></tr></table> <p>Total in— Irish Currency, £30,109,056 13 4 British, 27,792,975 7 9 Exclusive of Annuities in Table A.</p>	In Ireland from 1773.		In Great Britain from 1794.		£	s. d.	£	s. d.	11,459,473	6 8	18,649,583	6 8
In Ireland from 1773.		In Great Britain from 1794.														
£	s. d.	£	s. d.													
11,459,473	6 8	18,649,583	6 8													
1793	1,628,378	1,467,570														
1794	1,580,587	1,696,628														
1795	1,947,092	2,594,110														
1796	2,138,358	3,023,149														
1797	1,949,216	3,311,702														
1798	2,061,603	5,066,880														
1799	2,534,825	5,749,824														
1800	3,246,829	7,201,231														
Three Quarters to 1st Jan. 1801	2,221,294	5,046,307	Deficiency in 9½ years,													
	21,020,026	36,671,659	£ 15,651,633													

Years ended 5th January.	£	£		
1802	2,783,015	3,316,266		<p>2. Capital of Debt at the close of 1816, including the redeemed and unredeemed portions; as in the Irish Treasury Finance Accounts for the year ended 5th January, 1817. British Currency:— Funded in Dublin, £25,799,035 19 7 „ London, 104,762,053 12 3</p> <p>Total Debt, . £130,561,089 11 10 Exclusive of Annuities in Table A, amounting to £173,584 11s. 3d.</p> <p>3. Capital of <i>Unredeemed</i> Debt in 1817, after consolidation of the British and Irish Exchequers; being the amount on the 5th January, 1818, in the Treasury Return of 1824, No. 256. British Currency:— Funded in Dublin only, £21,004,430</p>
1803	3,925,572	3,014,507		
1804	3,474,529	2,598,935		
1805	3,802,059	2,685,387		
1806	3,972,665	2,911,584		
1807	4,485,563	3,307,216	Surplus of Ordinary Revenue, beyond the Expenditure on Separate Account of Ireland, in these fourteen years,	
1808	5,214,454	3,422,270		
1809	5,273,841	3,584,414		
1810	5,281,432	3,941,142		
1811	4,807,441	4,124,119		
1812	5,417,494	4,539,425		
1813	6,002,100	4,790,323		
1814	6,254,403	5,282,063		
1815	6,732,973	5,892,658		
	67,427,541	53,410,309		14,017,232

TABLE C—continued.

The contribution of Ireland to the Expenditure of the United Kingdom, in the fourteen years to 5th January, 1815, according to Account on p. 30 of Appendix to the Report of 1815 from the Select Committee of the House of Commons on Irish Public Income and Expenditure, *should have been*, £86,183,334 British.

The surplus of ordinary Revenue in the fourteen years, applicable to the Expenditure of the United Kingdom, was, in *Irish Currency*, £14,017,232

British, £12,938,984

There also appear to have been Receipts from extraordinary sources; Lottery, gains by Exchange on Remittances, &c., as in Supplement to this Table C. £5,253,489

£18,192,473 „

Estimated amount of contribution for which Loans were required, to 5th January, 1815, £67,990,861

This *Estimate of the amount of Loans* required to make up the deficiency of Irish Revenue, from the Union to the close of 1814, is £4,148,983 less than the estimated total of Post-Union Loans to the close of 1816, stated at foot of Table A.

The compiler originally estimated the amount of Loans required to the close of 1814 at £73,244,350, as he did not find in the Reports of the Parliamentary Select Committee any other than the ordinary Revenue, and had not then observed the Receipts from extraordinary sources, now set forth in Supplement to Table C.

SUPPLEMENT TO TABLE C.

A DIGEST OF PARLIAMENTARY ACCOUNTS AND RETURNS, by Mr. J. MARSHALL, recommended by a Select Committee of the House of Commons on Public Accounts, Session 1833, presents a Statement of the Public Income of Ireland, *from the Legislative Union* to the consolidation of the British and Irish Exchequers at the close of 1816, which, in addition to the ordinary Public Revenue, sets forth the following Receipts from other sources:—

Mr. MARSHALL has not explained why the year 1800 has been included; and the years and sums are given here as in his statement.

Years.	Lottery raised in Great Britain.	Gain by Exchange.	Miscellaneous.	Years.	Lottery raised in Great Britain.	Gain by Exchange.	Miscellaneous.
	£	£	£		£	£	£
1800	129,594	—	126,227	1811	112,928	4,043	121,705
1801	433,500	62,065	119,449	1812	126,208	—	162,938
1802	419,417	34,781	60,800	1813	132,618	44,488	163,246
1803	127,231	62,325	153,088	1814	126,961	49,370	203,093
1804	42,250	107,173	104,518				
1805	179,133	51,391	108,076		2,719,015	441,143	2,093,331
1806	192,901	130	288,133				
1807	224,904	15,973	136,905	1815	106,438	52,765	170,280
1808	123,681	3,177	127,745	1816	180,616	52,274	208,427
1809	158,738	2,838	115,285				
1810	188,951	3,389	102,123	Total,	3,006,069	546,182	2,472,038

Total, to close of 1814, £5,253,489

„ to close of 1816, 6,024,289

Note by Transcriber.

The portion of Lottery Profits assigned to Ireland, appears to have been one-third.

D.—*The gain by Exchange* stated in Supplement to Table C. appears to have been acquired on Remittances to Ireland from the British Treasury, and to England from the Irish Treasury. All the amounts in the following Statement of the Remittances have been taken from Mr. MARSHALL'S Digest of Parliamentary Accounts :—

Years.	Remittances	
	From England to Ireland.	From Ireland to England.
	£	£
1793,	200,000	250,000
1794,	—	250,000
1795,	—	—
1796,	—	250,000
1797,	1,454,059	500,000
1798,	2,000,000	236,743
1799,	3,000,000	426,237
1800,	2,000,000	625,687
1801,	2,500,000	803,800
1802,	2,000,000	890,280
1803,	2,117,444	983,274
1804,	3,733,292	1,275,179
1805,	3,211,062	1,592,570
1806,	1,768,000	1,751,663
1807,	3,681,250	1,967,678
1808,	2,589,167	2,055,123
1809,	2,921,528	2,260,436
1810,	5,254,417	2,448,470
1811,	4,432,293	2,752,797
1812,	2,888,500	2,793,313
1813,	4,700,417	7,154,751
1814,	8,723,982	6,304,255
1815,	7,277,032	10,089,770
1816,	2,581,148	5,742,568
Total Amounts, .	£69,073,591	£53,404,594

Note by Transcriber.

Exclusive of these large sums which passed into circulation in Ireland from England, in the twenty-four years, 1793 to 1816, and which exceeded by £15,668,997 the amount of remittances from Ireland to the British Treasury, there were Irish Treasury Bills issued in anticipation of resources. These in the same years amounted to £21,244,355; and the amount of them discharged to the close of 1816, was £18,141,293.

Returns to the House of Commons, dated 16th June, 1819, and 23rd March, 1822, show the amounts of Navy, Victualling, and Transport Bills, also, at subsequent dates, Exchequer Bills, *funded*, from the 1st February, 1793; but in these Returns, Irish Treasury Bills are not designated.

A Return presented to the House of Commons on the 21st December, 1819, shows the amount of unfunded debt in Irish Treasury Bills, yearly, from the 25th March, 1785, to the 5th January, 1817, by which it appears that there were not any of these bills left outstanding in the year ended 5th January, 1807; and it will be observed by the above statement, that the remittances in 1806 were little more than one-half of the amount remitted from England in the preceding year. In 1807, the issue of Irish Treasury Bills amounted to £369,231; and these were discharged in 1808, when further bills were issued amounting to £500,000. At the same time the remittances from England increased.

E.—REVENUE COLLECTED in IRELAND, in the year 1820, ended 5th January, 1821; and in the year 1862, ended 31st March, 1863; the amounts taken from the Finance Accounts of each year; also, a STATEMENT of the RATES of DUTY, in 1820 and 1863, in Ireland, on commodities charged with the principal amounts of Customs and Excise Revenue.

BRANCHES OF REVENUE.		Receipt within the year, deducting only repayments, drawbacks, and discounts.	
		£	£
1. Customs :			
On Foreign and Colonial produce,		1,305,758	2,258,076
British produce and manufactures,		364,674	—
British and Irish goods exported,		2,391	—
Receipt for storage, seizures, &c.,		58,015	{ Included in the above total.
		1,900,312	
2. Excise,		451,287	557,767
3. Stamps,			
4. Taxes on hearths, windows, servants, carriages, horses, and dogs,		333,051	—
5. Property and Income Tax,		—	674,289
6. Postage,		173,429	271,956
7. Miscellaneous Receipts :			
Sixpence in the pound from all gross payments in the Irish Treasury,		4,392	—
Pells fees, 10s. per cent. from the like payments,		878	—
Treasury fees and hospital fees,		515	—
Casual revenue; payments by several High Sheriffs, the amount of their totts; also Custodiam Rents, the latter amounting to only £1 12s. 3½d.,		3,419	—
Court and other fees, &c.,		—	35,779
Total of ordinary revenue, including fractions of pounds omitted from the component amounts,		4,598,124	6,520,230
Commodities on which the principal amounts of Revenue were received, in Customs and Excise.	Rates of Duty.		
	1820.	1863.	
Foreign and Colonial Spirits :			
Rum, per gallon,	10s.	{ 10s 2d. to 10 5d.	
Brandy, do.,	} 13s. 7d. to 13s. 9d.		
Geneva, do.,			
Coffee :—British plantation, per lb.,	1s.	{ 3d., if dried 4d.	
„ East India, per lb.,	1s. 6d.		
Sugar :			
Unrefined, from British possessions in America & Mauritius, per cwt.	27s.	{ 12s. 8d. to 16s.	
Do. within East India Company's Charter, per cwt.	37s.		
All other unrefined sugar, per cwt.,	—		
Refined, or equal to it in quality, per cwt.,	—	18s. 4d.	
Tea :—Sold under 2s. per lb.,	96 per centum	{ 1s.	
„ At or above 2s. do.,	100 do.		
Tobacco, per lb.,	Customs & Excise, 4s.	Customs 3s. to 3s. 6d.	
Wine :—Cape, per gallon,	2s. 4d. to 2s. 5d.	{ 1s. to 2s. 6d., and 3d. per gallon additional for every degree of strength beyond 41.	
„ French, do.,	10s. 9d. to 11s. 1d.		
„ Madeira, do.,	7s. 2½d. to 7s. 5½d.		
„ Rhenish, do.,	8s. 10d. to 9s. 2d.		
„ Other sorts, do.,	7s. 1½d. to 7s. 4½d.		
Malt, per bushel,	3s. 7d.	{ Barley, 2s. 7d.	
Spirits (Inland), per gallon,	5s. 7d.	{ Bere or Bigg, 2s. 10s.	

In 1820 customs and excise taxes were charged in Ireland on salt; there were duties on coal, apparel, blanketing, woollen and cotton cloth, stockings, hats, haberdashery, hardware, earthenware, iron manufactures, tin, glass, leather, paper, &c. Under customs, excise, stamp duties, and assessed taxes, almost everything tangible was the object of a direct impost for the State, except home agricultural produce, linen, and some other local manufactures; the latter increased in price by the taxes on corresponding British manufactures imported.

On the collection of customs duties charged on imported British produce, they were advanced by the import merchants, and to them by the retail traders; double profits on the amount of the Duties were, therefore, added to treble profits, and in some cases more than treble profits, on the commodities, in the prices paid for them by consumers. [*See Supplement 3, to Table E.*]

Most of the taxes of 1820 have been reduced or abolished, with the exception of those levied as stamp duties. The taxes from which the principal amounts of revenue now arise in Ireland, are charged on the commodities specified in the preceding table, also on timber and licences, omitted from the list in consequence of practical difficulty in contrasting the old and present rates of duty; but there has been a reduction in the charges on timber, as well as in those on the other commodities specified, exclusive of spirits.

The only material increase of taxation on the few articles now charged under customs and excise, is that of 4s. 5d. per gallon on spirits made in the United Kingdom; but which is countervailed by abatements of the duties on other commodities.

The customs and excise duties on commodities imported into Ireland, or produced in it, having been equalized, Ireland has the advantage of commercial intercourse with Great Britain, as free as that between two British counties; and it would be injurious to the trading interests of Ireland to impede this intercourse by varying the British and Irish rates of customs and excise duties. The effect of equalization, if it increased duties above the rates hitherto levied in Ireland, must necessarily curtail consumption among the Irish working classes, there being only a very small portion of them capable of expending in increased duties as much as the same classes of British consumers; but, fortunately, all commodities are now less taxed than in former years, except spirits; and it may soon be found practicable also to reduce the spirits taxation.

The assessed taxes have not been collected in Ireland since 1823. [*See Supplements 5, 6, and 7, to Table E.*]

Fire insurance duties, and the stamp duties on deeds, probates, administrations, and legacies, or distributive shares in intestacy cases, have been increased; but the duties on bills of exchange, receipts, &c., have been reduced; while those on newspapers, advertisements, handbills, permit requisitions, &c., have been abolished.

Successions to real property have been newly subjected to duties, according to the legacy duties rates; and the produce is included in the stamps revenue.

There have been also duties imposed, for the first time in Ireland,

on the annual value, amounting to or exceeding £100 a-year, of property in lands and buildings, also on income of £100 or upwards from the public funds, trades and professions, employments or vocations, Government salaries and pensions.

The annual produce of the Irish property and income tax, with the stamp duties now collected in Ireland, including the duties on successions to real estate, when added up, make only £447,718 more than the stamp duties and assessed taxes levied in 1820. This is the whole increase in the branches of revenue comprising direct taxes on the property classes ; and as these branches likewise comprise the fire insurance duties, with the probate and other taxes on personal estate, also bill and other commercial duties, the direct pressure on property is apparently much lighter than usually represented.

The main augmentation in the Irish revenue has arisen from customs and excise duties, diminished in number, and all that remain, save those on rum and Irish spirits, diminished in rate.

There has been another increase of revenue, which, although amounting to only £98,527, is indicative of an improved social condition ; having arisen from the uniform postage of a penny, in lieu of the high and varied rates charged in 1820.

The excise of Ireland comprised, in 1862-3, only the duties on game certificates (net produce, £9,636), trade and brewers' licences (the latter in lieu of hop duty), malt, and spirits ; but the licences and malt duties produced less than in 1820 ; malt was then liable to 1s. a bushel more than at present. The increase of excise revenue has been therefore derived from spirits, which yielded £1,387,357 more than in 1820, covering the decrease in licences and malt, as well as the loss of the duties paid in 1820 on auctions, leather, paper, &c., also the loss from the transfer to another department of the crown rents, which, in 1820, amounted to £59,032, and the transfer to the customs of the excise tobacco duty, which in that year produced £386,612 net.

The total increase of the produce of excise on spirits in 1862-3, as compared with 1820-1, being a little over 153 per cent, and the increase of the rate of duty being less than 80 per cent, the greater portion of the augmented revenue has arisen from increased consumption ; but of this a considerable share occurred in *Great Britain*, to which there were exported in 1862-3, *duty paid*, 709,410 gallons of spirits. [*Seventh Report of the Inland Revenue Commissioners.*] Of the augmented produce of Irish spirits duty, as compared with 1820-1, a little more than a million has arisen from Irish consumption, notwithstanding the increased duty ; and British consumption has contributed £354,705.

The customs duties to which Ireland was subject in 1820-1, as well as other taxes to which she was then liable, were all collected in her own revenue offices, except the stamp duty on British newspapers received by Irish subscribers, with some other duties of insignificant amount ; and the totals are in the preceding Table E. Putting aside the amounts there shown as having arisen from customs export duties, and the miscalled protection taxes ; then adding

to the duties received on foreign and colonial produce, the portion of tobacco duty at that time collected in excise, amounting to £386,612 net, with £96,476 for the net duty on sugar received in a refined state from Great Britain, the customs revenue from imports of such produce in 1820-1, to be contrasted with the collection in 1862-3, amounted to only £1,788,846. On this total there was an increase in 1862-3, of £469,230, exclusive of the duty on sugar, and other produce yielding customs revenue, imported duty paid from Great Britain: the total increase over 1820-1, on foreign and colonial produce, may be safely taken at a million; and this has been obtained in duties of lower rates on a less number of commodities.

SUPPLEMENT 1 TO TABLE E.

REVENUE COLLECTED IN IRELAND FOR LOCAL OBJECTS, with Duties, of Customs, Excise, or Stamps, in the year 1820 to 5th January, 1821, as set forth in the Finance Accounts for Ireland, *deducting from the Gross Receipt only Drawbacks, Repayments, and Discounts.*

Local Objects for which the Duties were appropriated by Law.	Net Receipt within the year. £
1. Linen Manufacture.	
Customs duties on Cocoa Nuts, Linseed Oil, &c.,	311
2. Improvement of Dublin.	
Customs duties, additional, on Coal imported,	11,952
3. Repairs of the Dublin Exchange and Commercial Buildings.	
Customs duties on Entries Inwards and Outwards,	1,781
4. Dunleary Harbour.	
Customs duties on Entries, Cockets, Permits, &c.,	7,630
5. Lighthouses.	
Customs duties on Entries, Cockets, Permits, &c.,	22,502
6. Lagan Navigation.	
Excise duty, additional, on Strong Waters,	1,715
7. Inns of Court, Dublin.	
Stamp duties; portion of rates charged on Indentures of Attorneys' Apprentices, also on Admissions of Law Students and of Barristers,	1,689
[These appropriations of Stamp duties are still made.]	
Total appropriation in the year,	£47,580

SUPPLEMENT 2 TO TABLE E.

CUSTOMS DUTIES COLLECTED ON FOREIGN AND COLONIAL PRODUCE imported into Ireland in the year 1820, ended 5th January, 1821, distinguishing only articles on which the gross duty in the year amounted to £1,000 and upwards, and *deducting from the Gross Receipt only Drawbacks, Repayments, and Discounts.*—[Irish Finance Accounts of the year, page 28.]

Foreign and Colonial Produce.	Net Receipt within the year. £
Ashes; Pearl and Pot,	*
Barilla,	8,153
Brimstone,	1,797
Coffee,	10,276
Cork,	1,007

* Note by Compiler.—The whole of the duty, £7,372, received on ashes in the year was absorbed by drawback, which on the first three articles in the Schedule amounted to £33,032, and their gross produce was £42,984.

Foreign and Colonial Produce.		Net Receipt within the year. £
Currants,		4,156
Hemp, rough,		4,557
Hides, raw,		1,089
Indigo,		1,940
Iron, bar,		7,959
Lemons and Oranges,		3,974
Linen, foreign,		1,688
Mats of Russia,		1,026
Oil, Castor,		2,144
Pepper,		14,872
Piece Goods of India,		1,024
Raisins of all sorts,		3,175
Rice,		1,221
Salt [See also Supplement 3, E.],		22,331
Seeds of all sorts,		8,213
Silk, raw and thrown,		8,724
Skins and Furs,		975
Smalts,		2,868
Spirits—Brandy,		5,135
Geneva,		2,943
Rum,		12,981
Sugar,		351,141
Tallow,		4,046
Tea,		398,742
Tobacco [See also the Excise duty, Supplement 4, E.]		129,128
Turpentine, common,		1,609
Valonia,		1,237
Wax, Bees',		1,045
Wines of all sorts,		169,421
Wood—Battens and Batten Ends,		3,096
Deals and Deal Ends,		43,178
Mahogany,		4,825
Staves,		7,514
Fir Timber,		20,860
Wool, Cotton,		9,529
All other articles—		
Specified in Finance Accounts,		21,904
Not specified		4,241
Total, including fractions of pounds omitted from the amounts in the Schedule,		£1,305,758

SUPPLEMENT 3 TO TABLE E.

CUSTOMS DUTIES COLLECTED ON BRITISH PRODUCE AND MANUFACTURES imported into Ireland in the year 1820, ended 5th January, 1821, deducting only Repayments and Drawbacks.—[Irish Finance Accounts of the year, page 32.]

Articles charged.	Net Receipt within the year. £
Apparel,	3,277
Beer and Ale,	209
Blankets and Blanketing,	1,694
Books, Maps, and Prints,	2,140
Brass, wrought,	752
Cabinet and Upholstery Wares,	312
Carpets and Carpeting,	1,376
Coaches and Coachmakers' Work,	401
Coal,	52,406
Cotton Goods—Calicoes,	831
Muslins,	2,179
Stockings,	2,316
Other Manufactures,	14,202

Articles charged.	Net Receipt within the year. £
Drapery—New,	7,625
„ Old,	30,911
Earthenware,	5,233
Glass—Bottles,	1,285
„ other sorts,	2,752
Haberdashery of all sorts,	5,070
Hats,	1,300
Hides and Skins,	2,965
Hops,	15,451
Malt,	374
Paper,	1,772
Plate, wrought,	498
Saddlery and other manufactured Leather,	1,050
Salt—Rock,	48,195
„ White [see also Supplement 2, E.],	9,550
Silks—	
Ribbons and Stuffs of Silk only,	10,982
Stockings, Fringes, Lace, stitching and sewing Silk,	3,549
Stuffs of Silks, mixed with Inkle or Cotton,	1,700
Stuffs of Silk and worsted, mixed,	6,055
Sugar, refined,	96,476
Tin Plates, wrought Iron, and Hardware,	23,767
Woollen and Worsted Stockings,	1,950
Other articles,	4,068
Total, including fractions of pounds omitted from the amounts in the Schedule,	£364,674

SUPPLEMENT 4 TO TABLE E.

EXCISE REVENUE COLLECTED IN IRELAND in the year 1820, ended
5th January, 1821.—[Irish Finance Accounts of the year, p. 48.]

Articles charged.	Gross Receipts.	Repay- ments and Allowances including those on Exports.
Auctions,	£ 6,327	£ 20
Glass Bottles [See Supplement 3],	433	38
Leather,	34,627	481
Malt,	333,201	25,221
Mead,	141	—
Writing Paper,	14,677	4,202
Paper Hangings,	1,224	233
Strong Waters,	920,192	17,708
Tobacco [See Supplement 2—E],	387,316	704
Vinegar,	271	—
Plate—Wrought [See Supplement 3],	2,572	—
Licences,	182,495	3,020
Poundage on Licences, with other Fees,	10,035	3,892
Quit Rents, &c.,	59,032	—
Fines and Seizures,	10,312	—
Receipts of late Collectors' Balances,	300	—
	1,963,160	—
Deduct rewards to Officers, and charges of Seizures,	7,324 $\frac{3}{4}$	—
Totals, including fractions of Pounds omitted from the amounts in the Schedule,	1,955,835	55,523

SUPPLEMENT 5 TO TABLE E.

ASSESSED TAXES COLLECTED IN IRELAND in the year 1820, ended 5th January, 1821.—[Irish Finance Accounts of the year, p. 62.]

Objects assessed—&c.	Net Receipt in the year. £
Hearths,	31,415
Windows,	163,436
Servants,	30,510
Horses,	47,245
Carriages,	48,180
Dogs,	8,125
Coachmakers,	—
Penalties,	761
Composition,	2,842
Receipts of former Collectors' Balances,	533
Total, including fractions of Pounds omitted from the amounts in the Schedule,	333,051

SUPPLEMENT 6 TO TABLE E.

ASSESSED TAXES in Ireland, on Hearths, Windows, and Houses, IN EACH YEAR, from the 5th January, 1792, to the 5th January, 1822, as set forth in a Return to the House of Commons, dated 9th May, 1822, No. 392. [Fractions of Pounds, stated in the Return, omitted here from the annual amounts.]

Years.	Hearths.	Windows.	Houses.	Years.	Hearths.	Windows.	Houses.
To 25 Mar.	£	£	£	To 5 Jan.	£	£	£
1793	78,653	—	—	1807	74,785	263,886	—
1794	70,199	—	—	1808	67,843	161,818	15,409
1795	69,081	—	—	1809	68,156	174,695	21,329
1796	43,355	—	—	1810	68,096	178,135	25,286
1797	38,855	—	—	1811	64,336	244,146	22,240
1798	40,135	—	—	1812	63,946	252,658	21,751
1799	45,078	—	—	1813	63,513	238,246	20,920
1800	61,777	128,131	—	1814	69,169	248,588	23,227
1801	49,594	137,517	—	1815	68,699	350,053	20,574
				1816	75,087	381,539	18,438
To 5 Jan.				1817	51,959	344,770	352
1802	32,781	91,296	—	1818	44,027	303,975	—
1803	78,117	214,631	—	1819	41,844	224,860	—
1804	52,354	132,971	—	1820	38,256	197,025	—
1805	52,993	132,442	—	1821	35,433	183,978	—
1806	22,849	83,413	—	1822	39,313	201,517	—

Note by Transcriber.

Assessed Taxes were levied in Great Britain in 1863 on Inhabited Houses of the annual value of £20 or upwards (in lieu of Hearth and Window Taxes abolished), also on Male Servants, Hair-Powder, Armorial Bearings, Carriages, Horse-Dealers, Horses, and Dogs.

SUPPLEMENT 7, TABLE E.

STATEMENTS ON—ASSESSED TAXES,	A.
„ DUTIES OF CUSTOMS, EXCISE, &c., PAID IN GREAT BRITAIN ON COMMODITIES, &c., FOR USE IN IRELAND, WHICH DUTIES ARE NOT INCLUDED IN THE IRISH REVENUE ACCOUNTS, AND ARE THEREFORE DENOMINATED IN IRELAND UNCREDITED TAXES,	B.
„ CHARGES OF COLLECTION,	C.

A.—ASSESSED TAXES are now paid in Ireland on houses and lands, for local purposes ; on houses in cities and towns, for public ways, sewerage, lighting, &c. ; on lands in counties, for non-turnpike roads, &c. Prison expenses, pauper expenses, &c., are also charged in assessments. The property and income tax, the legacy duties, and succession duties, charged for public revenue, are likewise assessed taxes. The appellation has, however, been commonly appropriated to the taxes assessed for Government, on houses, &c. ; and these taxes ceased to be levied in Ireland in 1823. It will be seen by the preceding Schedule, that the Irish window tax was first levied in 1799 ; and that the Irish house tax, imposed in 1807, was repealed in 1816.

The hearth tax, as appears by “Moreau’s Statistics,” was introduced into Ireland during the reign of King Charles the Second. On the restoration of monarchy, the Irish Parliament granted—

- 1stly, A hereditary revenue to the King, his heirs and successors.
- 2ndly, An excise for maintaining the army.
- 3rdly, A subsidy of tonnage and poundage, to defray naval charges.
- 4thly, A tax on hearths, for public charges, and in lieu of the profits of the Court of Wards and Liveries.

Under the Act 14 and 15 Charles the Second, the Irish hearth tax was first charged, at the rate of 2s. annually for each hearth, oven, &c., and was payable by the occupier of every dwelling, except such persons as lived by alms, and were not able to work, also widows inhabiting houses of not more than 8s. annual value, and not occupying lands of such annual value, or possessing chattels worth £4.—[*Moreau’s Statistical State of Ireland.* 1827.]

B.—Since the establishment of a free commercial intercourse between Great Britain and Ireland, sugar and other produce, foreign or colonial, supplied from Great Britain to Irish traders, may be purchased duty paid, or if in bonding warehouses may be bought in bond and so transferred to Ireland. If purchased duty paid, the amount of the duty is necessarily in the accounts of British revenue, and must remain there. If bought in bond, the produce is so transferred to Ireland, and the duty, when afterwards paid, is entered in the Irish revenue accounts. A large amount of

sugar duty is paid in Great Britain by Irish traders who import British refined sugar; the duty paid on the sugar before refining being in the refiners' prices. On the other hand, the traders in Irish spirits now send large quantities to Great Britain duty-paid, very much exceeding the quantities of British spirits sent duty-paid to Ireland. (*Inland Revenue Board's 7th Report for 1862-3, page xi. in Appendix.*) There is also an interchange of malt liquors, all necessarily duty-paid.

It is commonly considered that, under excise and other branches of revenue, but principally under customs, in consequence of the large importation of British refined sugar, the amount of duty paid for Ireland in Great Britain greatly preponderates over the British payments of duty in Ireland; and the excess of uncredited revenue arising from Ireland has been estimated at a million annually. Whatever the amount of excess in favour of Ireland may be, nearly the whole of it must be added to Irish customs revenue; as spirit and other excised produce sent duty-paid into Great Britain contribute more revenue than the British excised produce sent to Ireland, since the repeal of the excise duty on glass, leather, hops, and paper.

The enlarged customs revenue now actually collected in Ireland, as compared with the revenue of 1820-1, when all the customs duties to which Ireland was liable were collected in Irish custom-houses, must, when added to more than half a million of uncredited revenue paid in Great Britain, be admitted to be evidence of great social improvement.

The rates of duties charged on the various objects of taxation should, however, be compared with the known means of the tax-paying classes: thus examined, it is seen that while the Irish working and middle classes are subject to the customs and excise duties payable by the same classes in Great Britain, a wide difference exists in favour of Great Britain between British and Irish earnings; and although revenue assimilation has stopped there, no such difference, or any whatever, is found in examining the fiscal ability of the other classes of the British and Irish people.

C.—The charges of collection, except discounts allowed on certain duties, are now only temporarily advanced out of the current receipts; and are replaced in the revenue accounts, as voted by Parliament.

It appears by the Second Report of the Commissioners of Revenue Inquiry, dated 28th June, 1822, that the annual average rates per centum, of the charges of collection on the revenues of customs and excise in Ireland, for four years, 1818, 1819, 1820, and 1821, were as follow:—

Customs, £18 9s. 1d., nearly £1 per cent more than in Scotland;
and £10 per cent. more than in England.

Excise, £12 10s. 4d., being £5 per cent. more than in Scotland;
and £9 per cent. more than in England.