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PRICE TWOPENCE.

Week by Week.

Sir Edward Carson has reiterated his denial of the right of the British Par-liament to legislate for Ireland, and should that Parliament attempt to enforce legislation which his followers in Ireland dislike, he declared he would call out his Volunteers. Sir Edward Carson has thus made it quite plain to the world that not even his small section of the people of Ireland recognise any authority in the British Parliament. any authority in the British Parhament to make laws to bind Ircland. The particular doctrine he preaches is of little moment. The principle he in-culcates in his followers' minds is iden-tical with ours—that England has no night to make laws to bind this country, and that Irishmen are justified in resisting these foreign-made laws as and how they may. The fact that Sin Edward Carson sits in the English Parliament, draws money from the English Government, and swears allegiance to the English Sovereign, is only a reflection on his own character-it does not interfere with his use fulness to us as a propagandist. He is teaching a percentage of the so-called Unionists of Ireland to refuse to acknowledge the right of England to legislate for them. It is merely a question of showing them how to properly apply their knowledge when they have digested the lesson.

Sir Edward Carson's invitation to Mr. De Valera to visit Ulster is an oversight. It is probably because he is so seldom in Ulster himself that he is unaware that Mr. De Valera has visited every county in Ulster, spoken at public meetings in every county in Ulster, and been enthusiastically received in every county in Ulster—that in five of the nine Ulster counties the in five of the nine Ulster counties the candidates who supported De Valera outvoted the candidates whom Sir Edward Carson nominated, and that in two of "the six Unionist counties"—Ferminagh and Tyrone—Sinn Fein showed at the polls that Carsonism was in a great minority. We trust Sir Edward Carson will continue to exhibit to the world the tone, temper, and intelligence of those on whom the English rely—next to the Royal Irish Constabulary—as their garrison in Ireland.

Sir Edward Carson's picture of the present people of North-East Ulster as being descended from God-fearing, law-abiding ancestors, is one of the most humorous pic-tures painted by hard-set politicians. The people who flocked into Ulster af-ter the "German Plot" of that day had dispossessed the real Ulter peo-ple were no doubt in many cases hardy ple were no doubt in many cases hardy men; but piety and peacefulness were not among their virtues. We have a contemporary description of them by one of themselves, Mr. Stewart, son of one of the clergymen who came over with them. This is it:-

"From Scotland came many, and from England not a few, yet all of them generally the scum of both nations, who from debt or breaking or deeing from justice or seeking shel-ter, came hither, hoping to be with-out fear of man's justice in a land where there was nothing, or little as yet of the fear of God. . . . On all hands Atheism increased and disregard of God; iniquity abounded with contention, fighting, murder, adul-

These were the ancestors of the North-East Cornerers; but no man need be blamed for his ancestors. That the blamed for his ancestors. That the early British scttlers in Ulster were mainly criminals and adventurers is no fault of their descendants. But when these 17th century wastrels who fled to Ireland and squatted on the confis-cated lands of the Irish people are depicted as men of piety and worth for English political ends, it is well the truth should be known-out of their own mouths.

In 1792—127 years ago—the British Chief Secretary addressed the follow-letter to the British Prime Minister. It is a suitable letter for the times, es-

pecially for the delectation of the

pecially for the delectation of the Orange demonstrators:—
"That the Irish frame of Government, like every human institution, has faults is true, but conceiving the object of you and I to be, and which it is our only duty to look to, how England can govern Ireland, that is how England can govern a country containing one half as many inhabitants as herself, and in many respects more advantageously situated, I hold the task not to be easy, but that the present not to be easy, but that the present frame of Irish Government is particutrame of Irish Government is particularly well calculated for our purpose. That frame is a Protestant garrison, in possession of the land, magistracy, and power of the country; holding that property under the tenure of British power and supremacy, and ready at every instant to crush the rising of the conquered. If under various circumstances their generals should go a little stances their generals should go a little refractory, do you lessen your difficul-ties or facilitate the means of govern-ing, by dissolving their authority and trusting to your popularity and good opinion with the common soldiers of opinion with the common solders of the conquered? Allegory apart, do you conceive England can govern Ire-land by the popularity of the govern-ment? Is not the very essence of your Imperial policy to prevent the inter-ests of Ireland clashing and interfering with the interest of England? know how difficult it is in England to persuade the popular mind that the Government is acting for the public interest; how can you expect to succeed in Ireland where pactice and appearance must at all times be so plainly against you? Don't tel! me that the external power of England could keep her in subjection, or that her interest would keep her in the same link. Much weaker States than Ireland exist in the neighbourhood of mighty kingdoms and States very often are actuated by other views than their real interest.

Reflect what Ireland would be in opposition to England, and you will see the necessity of some very strong interior wer or management that will render Tread autoring to the general You know he advantages you reap from Ireland; from what I have stated they may be more negative than positive. In return does the cost you are forthing. more negative than positive. In return does she cost you one farthing? Do you employ a soldier on her account she does not pay, or a single ship more for the pretection of the British Commerce than if she was at the bottom of the sea? If she was there it might be one thing, but while she last you must rule her. Count what she would be in opposition. Have you not crushed her every point that would interfere with British interest or monopoly by means of her Parliament for the last half century, till lately? If, as her Government become more open and more attentive to the feelings of the Irish nation, the difficulty of management has increased is that a reason for opening the Government and making

opening the Government and making the Parliament more subservient to the feelings of the nation at large." This letter will be found quoted in full in Lecky's "Ireland in the Eigh-teenth Century," Vol. III. There is nothing in it new to most Irishmen. It is only the candid expression of British policy in all centuries. But one half of the Protestants of Ireland are certainly unaware that in the eyes are certainly unaware that in the eyes of England they are but a garrison to be used by her to crush Ireland "in every point that would interfere with British interest or monopoly."

The British Government in Ireland is devoted to anniversary celebrations. It celebrated Peace Day by an armed raid on the Sinn Fein offics. It celeraid on the Sinn Fell omes. It celebrated American Independence Day by "suppressing" the Gaelic League, Sinn Fein. Cumann na mBan, and the Volunteers in Tipperary. It celebrated French Independence Day by placing a hundred armed policemen around the hundred armed policemen around the Mansion House against the protest of the Lord Mayor, to prevent a reply to the speech of Sir Edward Carson. We take the following from the "Inde-

"At about 7.40 p.m. Mr. Griffith approached the building, accompanied by two friends. A long line of policemen, armed with batons and revolvers,

barred the way. barried the way. Another body of armed policemen had taken up their station on the opposite side of the roadway, while a third body was accommodated in the premises of the Royal Automobile Club.

"As Mr. Griffith walked towards the Marsian Hause two constables and a

Mansion House two constables and a sergeant interposed. He demanded by what authority they intervened. The sergeant said he was acting on orders from his superintendent. Mr. Griffith from his superintenuent. 311. Street, walking towards the superintendent, asked him for his name. He replied have a police superintendent. Mr. asked him for his name. He is he was a police superintendent. Griffith returned that he perceived that but that he wished his name. The superintendent replied giving his name.

""Have you any authority from the Lord Mayor for your action?" M₁. Griffith asked. "Oh, no, sir," replied the superintendent, "it's the Govern-

ment."

"Then your authority in closing his house against the will of the Lord Mayor are those batons and revolvers. that these men display," said Mr. Griffith, pointing his walking-stick at

Griffith, pointing his walking-stick at the police.

The superintendent did not reply.

"You are silent," said Mr. Griffith.

"That is sufficient. This evening the head of your Government declared that your Government in Ireland was acting with impartiality. On Saturday, Edward Carson made a speech in Belfast. The Lord Mayor of Dublin lent the Oak Room of the Mansion House for a reply to that speech. Your Government has sent you,, with these ernment has sent you, with these armed men, to forcibly prevent that reply. I came here to show that the British Government, when it professed impartiality in its administration in Ireland, was a liar as well as a tyrant. My object is achieved."

Mr. Griffith and his friends the proceeded to the Sinn Fein head-quarters, and scouts remained behind to direct the people to follow them."

At the Sinn Fein headquarters. Mi Griffith addressed a crowded meeting on the "Ulster" question. He said that two Ulster constituencies had done him the honour of electing him their representative, and the use of the term "Ulster" to describe what was a dwindling minority of the population that Ulster had been part of the British propaganda abroad for years past. As the "Daily Independent" of Tuesday contained a very full repor of the speech, and we are pressed for space, it is not essential to reproduce it in our columns.

Mr. Samuels, who was condemned from the British Bench in Ireland the other day for his connection with the case of the kidnapping of the child Connors, has been elevated to a Judgeship. Mr. D. M. Wilson has been applied to the child Connors of the child Connection of ship. Mr. D. M. Wilson has been ap-pointed Solicitor-General, and his first official act is to send a message of outcal act is to send a message of support and sympathy to the Orange demonstrators in Ulster. We read that the gentleman who received the British Solicitor-General's message of brotherhood displayed a scroll bearing the prayer "Roast the Pope!"

The following memorial has, we understand, been extensively signed by all grades of Dublin Corporation offi-cials and sent to the Lord Mayor:— "Corporation of Dublin, 12th July,

"The Right Hon. Laurence O'Neill,

Lord Mayor,
"Dear Lord Mayor,
"We understand that Saturday next, 19th July, has been proclaimed a Bank Holiday in celebration of a peace that has been concluded at Versailles. As a state of war still exists between the Irish people and the British Government, we, as Irish citizens, have no desire to take part in such celebrations or to depart from our probability routing part. Seturday, usual daily routine next Saturday.
Lest the usual Bank Holiday arrangements may be enforced next Saturday, and the Municipal offices and works closed down, we take the earliest opportunity to inform you that we prefer to do our enterpress when the down that do to do our customary work on that day, and we accordingly trust the Municipal Council will not recognise it as a holiday. This course, as you may

Another body of ad taken up their adopted by numerous public bodies throughout the country."

The people of Ireland will attend to heir business as usual on Saturday

The English Government announces The English Government announces that it is obliged to raise the price of coal six shillings per ton. This, it declares, is owing to the smaller output and the increased wages poid. The following letter, from an Ulster merchant, which arrived arour office on Monday magning is an eleginent lesti-Monday morning, is an eloquent testimoney to British government truth:

. . I shall esteem it a favour if ". . . I shall esteem it a favour if you could give me any information as to where I could obtain coal in Ireland. For the past four or five years I got my coal from the Arigna mines. Now they inform me that their most prolific mine has been closed by order of the (British) Home Office. If there is any other mine in the country open to take orders for household coal, I should like to know the address." like to know the address.

The Wolfhill Collibries, Athy, Kildare, and the Castlecomer Collieries, Kilkenny, are still unclosed by the British Home Office. The coal differs from that of Arigna, but would probably suit our correspondent. The closing down of the chief pit of the Arigna mine by the British Government at the very moment that Government pretends to moment that Government pretends to lament the decreased output is done, of course, in the interest of the English coal-mine owners, who regard with a jealous eye any development of Irish coal-mining.

English Victory Loan has failed to provide the necessary means to fund the English debt. Only about half the money needed has been subscribed. This is a serious blow—a staggering one; it may be called, without exaggranting to English wedlit and amount of the serious blow in the exaggrant of the english without exaggranting to English with the en one: it may be called, without exaggeration,—to English credit, and emphasises the dependence of England on American financial aid. The English sovereign is now only worth 4 dollars 49 cents: in the U.S.A.—or. and the 18s. 5d. This time twelvemouths if the present rate of decline of English credit continues, the English sovereign is not likely to be worth more than 17s. in the United States.

The quantity of coal in Ireland has been variously estimated at from 200 million tons to 2,000 million tons. The calorific value of the peat in Ireland calorific value of the peat in Ireland is estimated as equal to 5,100 million tons of coal. The waterpower of Ireland is superior to the waterpower of many European countries. Thus Ireland has practically inexhaustible reserves of power. To prevent that power from being utilised has been the steady object of what is called the "English commercial interest"—of which English Governments are the which English Governments are the obedient servants. Ireland is op-pressed, not because she is naturally pressed, not because she is naturally poor, but because she is naturally a richer country than England and far more advantageously situated for commence. There is no economic obstacle to prevent all Dublin being supplied at present with Arigna coal, retailed at 30/- a ton. But England's "interest" demands that Dublin must buy English coal at three guineas the ton. Meanwhill the Thirt State is supplying coal at three guiness the ton. Meanwhile the United States is supplying coal to South America at about half the price the English are charging us

We referred last week to the prices paid in Paris for dairy produce, show ing that the French were paying much higher prices for butter, eggs and cheese than the English were paying in Liverpool, Manchester and London for the corresponding Irish produce. Now that the French markets are to be thrown open to imports, it is well for our exporters to turn their attention to France. The figures we gave last week are borne out by a French Government enquiry showing that on February 28 the cost of necessary foods for an eight hours working day in Paris was 2s. 7d. as compared with 1s. 8d. in New York and 1s. 5d. in London. This shows that the French working classes are paying double what the English working classes are paying.

French market reports to hand show that butter was selling wholesale in Paris at a rate of 400s, per 112 lbs., taking the exchange at 30 francs to the £ sterling. On the same day Irish butter was selling in Liverpool at 255s., or twenty shillings over the price quoted for first in Cork that same day.

The organisation of the Paris provision trade, Le Syndicat de l'Alimentation, is seeking the following information from exporters of Itish pro-

mation from exporters of Itish produce—

(1) What is the lowest price at which eggs and butter could be sold in Dublin for exportation—that is to say, at what price per 1,000 you could sell eggs to a French buyer who could accept delivery in Dublin; give the price per lb. Indicate in each case the qualities, giving a description of same.

(2) What is the very lowest price at which eggs and butter could be sold delivered (a) in Rouen, (b) in Paris C.I.F.—that is to say, the price must cover the cost, insurance and freight. The cost of transport and insurance

The cost of transport and insurance should be calculated for each 1.000 eggs and each pound weight of butter and added on to the price.

The Franco-Irish Society has appointed special committees to deal with transport and publicity. Irish manufacturers interested in the Frenco markets are requested, when communicating with the Society, to furnish details of quality, quantity and price to the Secretary, 15 Rue Auguste Vacquerie, Paris. querie, Paris.

Syndicates to develop Ireland are rising like mushrooms overnight. One of these mysterious plants is named the "National Development Company of Ireland, registered June 25, capital £10,000 (nominal). The mystery is to find where, what, who, and why it is. The registered office is not stated so that it has no address. The names of signatories to the memorandum do not convey much information. convey much information.

Another mustroom is the "Reconstruction and Federation of Industries, Ltd." This syndicate, with its vague and imposing title, declared "that the potential wealth of Ireland is prodigious its reconstruction of the control of the co potential wealth of Ireland is prodig-ious, its resources are almost entirely undeveloped, and its industries are capable of expansion," and it wants £20 a man to develop Ireland. Vague economics will butter no carrots. As Mr. Malcolm Lyon has written of Sin Horace Plunkett, this is the work of an amateur. It is not the work of a professional.

It is safe to assume that any syndicate of strangers coming to Ireland under present circumstances is to be regarded with suspicion; at least until its genuineness is proved. The follow-ing question should be answered. How-ing the first own means the proven much of their own money the promo-ters are prepared to put up in cash; who the real promoters are, and how many persons of known financial repute are personally connected with it, and what contribution they intend to ask the Irish people to subscribe. Owners of mineral or other property rights would be well advised to keep away from these syndicates for the present until they have some practical guarantee that their properties will be developed. Hundreds of syndicates of foreigners have operated in Ireland during the past twenty years, but there is no record of their establishing a single new industry of any descrip-tion. The only genuine operations are in the direction of extending foreign industry by opening branches here, but Irish industries will never be debut Irish industries will never be developed by foreign capital in the early stages. When our industries are revived successfully, and placed on a paying basis there will be no trouble in obtaining foreign capital if needed. Meanwhile, beware of the syndicates, and particularly the "parent" syndicates.

By an obvious misprint the word "now" was misprinted "not" in one of our notes last week. Every Tipper-ary parent should **now** see to it that their children learn the language of

annuity can escape. On the contrary, the man who has bought his land under the Ashbourne Act or the Wyndham Act, or other measure, is hable also under Schedule A. He has to pay two income taxes, as owner and as occu-pier. He is liable under Schedule A o the extent of his beneficial interest He pays on seven-eighths of the valuation less eleven-thirteenths of his annuity. The twothirtcenths represent his interest as owner. It follows that the lower the annuity the lower the abatement and the higher goes his income tax under A., and he has to pay under B. as well if his valuation exceeds 65. The more he owns his property the more he is taxed. Ashbourne purchasers who have received several ten-year reductions are heavily hit under Schedule A., because the deduction of eleventhirteenths of their lesser annuities leaves a considerable margin below the valuation, and they are liable for tax on this margin. When the purchase annuities are paid off their place will be taken by taxes, unless in the meantime the Irish people enter into full possession and ownership of their own land.

The following are the returns so far as information is disclosed in the Parliamentary papers -

Irish Farmers' Income Tax (Schedule B.).

| 1.6.1 | 1 E 6.13 | | 2 | | |
|---------|----------|-------|-----|---------|--|
| March | 31, | 1914 | | 26,000 | |
| 11 | | 1915 | | 33,000 | |
| - 11 | | 1916 | | 62,000 | |
| ** | | 1917 | | 240,000 | |
| 99. | | 1918 | | 250,000 | |
| first a | | 11 -1 | 1 . | | |

for 1919, because the base for asse ments has been lowered from £130 down to £65. The changes made in 1915 did not come into effect until 1917. The taxation of farmers is only commencing. The figure of farmers' taxation under Schedule A, are not disclosed. There is also a heavy income tax paid by holders of land loans, the former owners who have sold their estates, as we shall see later on. So that treble income tax is really paid in respect of the same landed property in

Don Schaburde.

Capé an perprioce atá loin an té na moethesh meabath cinn a best aige agur an te na nveiptap gan meadain cinn do beit aige? The morphoct pan vipeac ata itin an tealam a raothuistan asur an talam nan raothuiseat le rava. Hi reapp incinn an ottain a vion as muinear leighn pan lotroit llairingea na indinn an rotannea bion as verriu an docain larmuc ven lotroit ac indinn traoc-puisce iread indinn an ollaim asur indinn nap cheadad plan le mer tersinn tread incinn an relabuide. Faro a beid an pelaburde parta leir an aineolar, paro a teunpa pé ve beit sá ceapar na puit a incinn péin com mait le mn-cinn: pupmon an Luce Leiginn, bero re ina "maona foccair." Pe iappaceal a beanga re bero rmact as rean na hincinne rantpuiste i scommurde air. Mar te nears suipp a magluistan an boman ir neant aigne ata as reinfu an infe empp.

Conur ir remin bon relaburde an recat bacque? Le rectardeact a cabaine bo rein agur, cuise rin, nil aise ac teaccopoinn no copoinn ra mi a caiceam ap teabhaid maite agur iad do téigeam. Ná cuipeato ré rum intra vaoine avéaprato teir san ac teabain "caipbeaca" a tergeam. The brit a bion aca bo that ter an scaint rin na leabain a bear cup agur micarcheaniac oo retaburbe an bic Deappinn leip gan son leaban a Leigeam ac an leadan to breatra re rule in authorar to baint an. Ill tainbe a teampan a mataine ac being violail. Dá bpit pin, a poláburde, má taitheann unrealta leat riantais de cana leis-eanta-breidin so bruita leitero de cana agat-plappais the ce man na husbain ir ctirte agur ceanning a scuro unreéatea. Leis iau agur ní rada so utuistin cané an pur reasteterioce. Dero e'incinn asac và paoeni an non caitneaniac pléiriúnea asur an ball beró ac cumar

nd map acd agat anoit. mac teisinn.

An Uile Short Ni.

Labaint leir an ollam an cuprai leisinn

agur ir reapp an Eulreine a bero agae an

onur buaccaine on Stiocar to maisireni

Nuair a hinnseadh duinn go raibh an ceoltoir iongantach Paderewski ceapaithe ina uachtaran ar an bPolainn is docha go ndubhairt a lan daoine, ag labhairt doibh as an aithne ata aca ar lucht ceoil anso in Eirinn is i Sasana. nar mhaith an chiall ag na Polannaig an curam ba mho sa Stat a chur ar a litheid. Ma cheap einne a litheid bhí dearmhad air mar is mór an deifríocht ata idir lucht ealadhan na morthire agus lucht ealadhan na n-oilean so. Ní gnath eolas ag an bhfear ealadhan anso

ceoltóirí, na cantairí, na peinteirí--is gnáth iad chó dall san ar ealadhain a chéile gur dhó le duine oria nach ar an aon phlainead amháin a rugadh is a tógadh iad. Agus maidir le heconom-íocht nó polaitíocht, Laidean nó Gréiiocht no polaitiocht, Laidean no Grei-gis, ha scorn leo teacht anuas as a bhflathis bheaga fein chun feachaint orra. Is docha gurb iad na cantairi is measa. Cho luath is innstear do dhuine aca go bhfuil "guth" aige siùd leis chun maighistir eigin a chuirfidh feabhas ar a "ghuth" iongantach agus bhoon bean magal à Ráth Mantag ar a bhíon bean uasal ó Ráth Maonas ar a peata gadhrín. Din beag párlúis isca é feasta agus e cho héadmhar le circ go mheadh sicíní aici. Ní chuirte se aon tsuim in einní acht a chantaireacht agus ní thaithnfidh aon tsort cantairchta na teoiric ceoil leis ach an sort a mhuin a mhaighistir do.

Ní mar sin don thear caladhan sa bhFrainc no sa Gheatmain. scoluiacht mhaith gheneralta dho ar dtuis. Sara gclaoidhean se le haon ealadhain fé leith tuigean sé go maith nach féidir do eolas maith a bheith aige uirri gan eolas a bheith aige ar a 'an nithe eile, leis. Tuigean se, da mheid eolas a bheith aige ar a 'an nithe eile, leis. eolas a bheidh aige ar na nithe eile sin. gurb ca is tuisgeanaighe a bhe se agus is aibiula agus is geire bheidh a aigne agus a intleacht chun stuideir a dheanagus a mtleacht chun stuideir a dhean-amh ar a ealadhain fein. Is eol do, ma thugan se suas e fein d'einní amháin, go mbeidh a aigne righin, do-lubtha, do-chasta, nea-fhreagar-thach dosna nithe is uaisle da mbainean lena ealadhain fein. Da bhrí sin tugan se aire da lan saghas leighinn agus eolais. Faga maleigheanta isea agus eolais. Fear analeigheanta isea Paderewski, atá cho hoilte agus cho heolach ar chursai stataireachta agus economíochta is ta se ar gach ní a bhainean leis an bpiano.

Da olcas iad an lucht ealadhan ata againn is meusa go mór ár lucht gnotha. Ní maith leo, do ghnáth, aon rud dfoghluim ná fuil dlúth-bhaint aige le cursaí airgid a dheanamh ina nghó féin. Is mór an iongna go n-abraid siad a bpaidreacha. Ní thaithnean le cuid acu bheith ag díol canacha chun scoluiacht theicneach a thabhairt dosna gar-suin a bheidh ag obair doibh ar ball beidir agus maidir le Gaedhilg no Greigis no Laidean no ardleitríocht i dteangain ar bith, mas maith iad mar or-naidí dar leo, ní fheicid siad tairbhe ar bith a bheith le baint asta i gcursaí gnotha. Ní thuigid siad gur ga do dhuine bheith leigheanta, moraigeanta, abalta ar aghaidh a thabhairt ar nithe mora agus greim aigne a bhreith orra. mas mian leis dul ar aghaidh sa tsaoghal atá anois ann. Ní thuigid siad gurb in iad na treithe nach mor a bheith so duine chun e iompail ó bheith ma hucstaer chun bheith ina cheannuidhe mhor.

Do tuigeadh an sceal san go maith sa Ghearmain, fado agus do deineadh leart da reir i dtreo, sa deare, nárbh fholáir do Shasana an claidheamh do tharrang chun a cuid margaí, sa bhaile is i gceiu, do chosaint ar an nambaid a shí ag buachtaint uirri i gcursaí cearduiachta agus tráchtala Gearmainig gur gha scoluiacht uasal agus ard-leighean chun radharc na haigne chur i bhfeabhas agus chun cothuithe na samhluiachta—an neart a chruthuighean-rud ata cho combachtach chun airgid a chur sa sparan is ata se chun naisiun do thógaint agus impireachtaí do leagadh.

LIAM O RINN

The Vote and how to Acquire It.

1.-Male Parliamentary Vote All men of twenty-one years of age and upwards, who live in a Parliamentary Constituency between the 16th December, 1918, and the 15th June, 1918 ccalled the qualifying period) are entitled to claim, and must be registered as, a voter for that constituency.

NOTE.—All members of religious com-munities attached to institutions, schools colleges etc. come under this

2.- Removals in the Qualifying Period.

2.—Removals in the Qualifying Period.

Some men entitled to the Parliamentary. Vote may change their rea dences from one Parliamentary Constituency to another during the qualifying period (16th December, 1918, to 15th June, 1919), but this will not destroy their claims or right to be registered as voters so long as the constituency into which they remove is in the same county or in the next county adjoining. (A county borough means a county in this sense). The claims in the cases of such removals must be made in the constituency in which the men reside on the 15th June, 1919.

3.—Disqualification.

Should the removals be made from one county into another requiring the persons so removing to cross a third county area, or from county barough area across a county area into another county area not adjoining it, such removals disqualify, and the claims so made are had.

MALE VOTERS (BUSINESS PREMISES). Form 9. Parliamentary and devel Government (Convenien at Entry on List)

4.—Business Premises Qualification ne years of ag one Parliam offices show premises to be not less than £10 per annuming another Parliamentary Constituency, can claim and must be registered as voters in that constituency, for Business Premises Qualifications (Such Premises qualify for Local Government votes also).

How to acquire this vote, Fill in Claim Form giving particulars of Business Premises Qualification and return to Registration Officer immediately.

WOMEN- PARLIAMENTARY VOTE. Women of thirty years of age and upwards who have occupied premises during the period the 16th December, 1918, to the 16th June, 1919, in their own right, are entitled to claim and must be registered as voters in the con-stituency in which they live on the 15th June, 1919, provided any one of the following heads

(a) Occupation of land (valuation not less 11.

than £5).
(b) Occupation of shop (valuation not less than £5).

(c) Occupation of Office (valuation not less than £5).

than £5).

(d) Occupation of Dwellinghouse.

(e) Occupation of part of dwellinghouse (room or rooms to let unfurnished).

(f) Occupation (Caretaker) by reason of effice service or amployment. (Owner not received.)

concent?

Joint occupation with another, male or female, in land or premises binted to two. Joint occupation to be of a valuation not less than £15 with male and £10 with female.

tion not less than £15 with male and £10 with female.

Joint occupation. Partnership in Business. Any number of women of thirty years and over who are bonafide engaged in business can claim and must be registered as voters in respect of the atea in which the business is situated, provided the valuation of the premises is sufficient to allow of £5 for each claimant. (This also applies to male voters, £10 being the valuation for each claimant). Husband Qualification. Women who are wives of husbands who are entitled to the Local Government Vote, and who are thirty years of age and upwards, and who live with their husbands, are entitled to claim and must be registered as voters on account of their husbands qualifications.

qualifications. How to acquire this Vote.—For (a) to (i). Qualifications. Fill in Claim Form giving particulars of qualification. Return Form immediately by post to the Registration Officer for your area.

NOTE.—Heads of Religious Communities only are entitled to claim this vote. Other members are not.

NOTE.—Those registered under the above are also entitled to claim this vote for Local Government.

Removal from one Local Government Elec-toral Area to another within a County or County Borough does not disqualify a voter.

LOCAL GOVERNMENT VOTE.

(Male and Female).

1. All men and women of twenty-one years, and upwards (except married women under thirty years of age whose husbands are alive) are entitled to claim and must be registered as voters for the Local Government Electural Area in which they live or have property, provided they reside in or occupy premises in their own right during the period from the 16th December, 1918, to the 15th June, 1919, under any one of the following heads (claims can be made for several Electoral Areas)

(a) Occupation of lund as cwner or tenant.

(b) Occupation of premises (shop) as owner or tenant.

(a) Occupation of premises (snop) as owner or tenant.
(b) Occupation of office as owner or tenant.
(c) Occupation of dwellinghouse.
(e) Occupation of part of dwellinghouse (room or rooms let in an unfurnished state).
(f) Occupation by reason of office, service, or employment (Caretakers or Officekeepers, owner not resident).

owner not resident).

2. Married women of thirty years of age and upwards who are living with their husbands are entitled to and must be registered as Local Government and Parliamentary voters if their husbands are entitled to be registered as voters under any of the foregoing heads—(a) to (f).

How to Acquire this Vote.

Haw to Acquire this Vote.

Section 1 (Males and Females).—Fill in Claim Form giving particulars of qualification and return to Registration officer for area. Section 1 (e) refers to what was formerly known as the "Lodger Vote," and this affects a great number of possible voters. Therefore it will be necessary to have a separate agreement for the letting of the rooms in an unfurnished state by the landlord. This can be produced at Court at the Revision before the Registration Officer, in case of reliant notice of objection. This has been held to be sufficient evidence even if only a verbal arrangement.

List of Electors.

The securing of the vote does not end with tool-handles, railway sleepers, prepared i wood for the building trades, and many The securing of the vote does not end with furnishing particulars to the Rate Collector or other official, as very often these are lost or mislaid wiffull?. Therefore it will be necessary to obtain copies of the List of Electors when printed and carefully examine it to see that all the names appear. Should there be any missing, claims should be made on the forms suitable to the particular cases. Forms and List of Electors can be procured from the Registration Officer for the County or City.

FORMS OF CLAIMS. Form 1.—Parliamentary Vote (Men).
Form 2.—Business Premises (Men).
Form 3.—Parliamentary Vote (Women).
Form 4.—Women's Parliamentary Vote (Husbands' Qualification).
Form 5.—Local Government (Men and Women). men).
Form 6.—Local Government (Women: Own Right).
Form 7.—Parliamentary (Claim on behalf of Another).
November pointing will then have at country.

rean easain.

ment (Correction of Entry on Lost).
These Forms must be filled up and returned to the Registration Officer on or before a certain date. This date can also be obtained from the Registration Officer for the District (County or County Borough).

The following are Dates:—
Qualitying Period—15th December to the
15th June this year.
Publication of List of Electors—15th

July.

Last day for Objections to Names on Last of Electors—25th July.

Last day for Registration of Claims—8th

Last day for Claims by Out-Voters

Last day for Claims by Out-Veters—
8th August.
Publication of List of Claims—12th Aug.
Last day for Objection to Names on List
of Claims—18th August.
Last Day for Claim as Absent Voter—
23rd August.
Publication of List of Objections to
Names on List of Electors—30th July.
Publication of List of Objections to
Names on List of Claims—As seen as
practicable after August 18th.
Last day for Notification by Naval or
Military Voter not to be placed on Absent Voters List—23rd August.

Deforestation of Ireland.

after a run through the Continent, the

figure of a weather-besten beggar in rags suggests itself. Ireland has been wantonly stripped of her natural cloth-

ing, no doubt with a view to imparting

to the foreigner the idea that this land

has neither attractiveness of landscape nor of scenic beauty, and that her peo-ple have neither the settled repose nor

the industrial mind that reveal them-

selves in ornamental groves, shelter

There is but one inhabited country

in Europe to-day that has a less area under woods than Ireland has, namely the trozen island of Iceland. The per-

centage of woodlands to the surface

area in some European countries affords a vivid comparison:—

Twelve years ago there were nominally 306,661 acres under timber in Ireland. This area had decreased by 13,661 acres in 1917. But the actual

figures are far below this figure for the

reason that any land enclosed as wood-land, and from which in most cases the

choicest trees have been swept away

leaving but undergrowth and brush-wood and the leavings of the English tree hunters, is included in the returns compiled by the R.I.C.

As against the nominal state of things there is the fact that there is an area suitable, and more profitable

for tree-growing than for pastoral or

agricultural purposes, of from one million to two million acres, comprised

in marsh land, steep hills, and moun-

This loss of our woods has serious reactions in a number of ways. As a result of it the mean temperature of the country has been lowered by several degrees. The exposure of large tracts of land to the winds hampers

agriculture and horticulture. In consequence of the saucer-shaped configu

ration of the country, rain-laden winds pass uninterceptedly over the plains,

pass uninterceptedly over the plains, increasing the rain fall in the plains and overcharging drainage channels, and thus endangering the condition of the health and prosperity of the com-

munities in such places as the Shannon and Barrow basins. It seriously meanaces the wood-working industries which rely on, and normally should de-

rive their supplies of raw material from

home-grown timber—such as chair-making, cartwrighting, coachbuilding, furniture-making, packing-box mak-ing, making of bobbins, spools, toys,

wood for the building trades, and many other forms of wood-working.

The potential capital value of the afforested land to Ireland may be estimated at from 35 to 70 million pounds.

Dr. Sullivan in '85 estimated it at 30 million pounds. The consequential loss cannot be estimated, but it is very considerable.

In 1916 we imported timber to the value of £2,000,000, whereas an ex-

pert estimates that three-fourths of the wood-work imported could, and should, be provided from native timber. The decree of Dail Eireann making

November 1st an Arbor Day, and appointing a Department of Forestry, will therefore be welcomed by all who

have at heart the interest of our

tain sides below the "wind-line

26 per cent

4.6

belts, and woods.

Germany .

Hungary

France

Belgium

Holland

Denmark

England

Scotland Wales ...

Ireland

To the traveller who visits Ireland

Dero peap eagain on the areas contre. Shora i scomon "Farman Lae. Thathe map that we cataint ren integer scottone rido sae ectur i occup an euopoptoi agur um na compito ace tercip to

25 Ceapures Dapnonia

EXCELLENCE OF QUALITY

won for "Leander" Margatine a popularity which has practically leared all foreign makes out of the country. The people's decision to support homemade products is a wise one. It is false economy to be tempted by pace cutting competitions which involve a deterioration of quality; and in mat-ters of food it is sheer fully to be deceived by low-priced commodities robust constitution is a more valuable possession than wealth. "Le nder" Margarine combines all the essentials of a health-promoting food it in Pure and Nutritive, and it has a decicious flavour.

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The Board will on the same day consider Tenders for the supply of 30 Cribs of Good, Sound, Dry Turf, to be delivered free of expense in the Workhouse before the 1st September, 1919. A crib to contain 32 Estebnosmater measure (kerch can be seen at Workhouse)

house).

Tenders to be lodged with the undersigned before 12 o'clock noon on the above mentioned

(By Order), FLORENCE J. CROWLEY, Clerk of Union

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NATIONALITY.

SATURDAY, JULY 19, 1919.

The Irish Leader in America.

No ruler has been received in the United States of America so enthusi-astically as the Irish leader. Legislatures, Governors of States, Corporations, and all manner of associations of the people combine to welcome the elected and authorised spokesman of the one European nation that remains enchained. It is fitting, for while Europe is the fatherland of the United States, to Ireland more than to any other European country, the United States owes its freedom. When it waged its war of independence against England, 50 per cent. of the American army was composed of Irishmen. In the darkest days of that war—when for a time it seemed that England had triumphed and the timid deserted Washington, leaving him with but the skeleton of an army, it was the famous Pennsylvania Line-composed of men of Irish birth and Irish bloodwho stood loyally and unflinchingly behind Washington and saved America from defeat. What would have hap-pened the United States had that dewhich but for the loyal Irish, was inevitable, ensued? Mr. De-Valera has stated it simply and convincingly to the American people -

'The factories which everywhere dot this land, the industries giving employment to your many millions of op eratives and providing a profitable market for the products of your soil would not exist. The jealousy of English manufacturers and merchants would have moved English legislators and English diplomats to compass their destruction at the very moment they were conceived. They would have destroyed yours as they have destroyed ours, and as they will continue to de-stroy them if they can but retain their

"Your mercantile marine, which now carries the fruit of your industry to every land, would also be non-exis-tent. England would have seen to it that only in her ships would she allow you to trade. The mistress of the seas does not nurture possible rivals and your harbours now busy with the ships and commerce of all the nations would be as idle and as undeveloped as ours. Your population, which, within living memory, has increased from about 26 millions to over 105 millions, would instead have been reduced by ore but instead have been reduced by one-ha-as ours has been—an example unique amongst civilised peoples free or unamongst civilised peoples free or un-free. Had Ireland been under Kaiser. Emperor or Carr its population would have been doubled or trebled, as the population of the three divisions of Poland, of Bohemia, of Alsace-Lor-raine have been. Our population should have increased from eight mil-lions to 16—instead, our population, though we are the second most focund though we are the second most fecund race in the world, has decreased through English rule from eight millions to four.
"England would have contrived for

you, even in your abounding land, the artificial famines recurring in every derade which she has contrived in ours. which has been not less favoured with natural gifts from the Almighty. Crushing your industries, she would have forced the young, the enterprising, the bold, the very pick and flower of your manhood and your womanhood into the emigrant ship to build up the greatness of some new land where liberty to live and develop was not denied

To those who have studied the history of the American Revolution there is nothing new in England's war policy towards this country. The American towards this country. The American minority—twice as great as that existent in Ireland—which supported England in the oppression of its own country, was extolled and eulogised by the politicians and Press, while Washington and his colleagues were depicted as traitors hired by the gold of the King of France, and lusting to plunder the property of the Loyal Minority. Said Mr. De Valera:—

"The very same catch-cries and the very same tools were used by the English Government against the leaders the American Revolution as are being used to-day against us. But your leaders acted and so have we acted. They proclaimed their indepen-dence and their Republic.

The justice of their cause even in the darkest moments was for them a hope—a surety even—that they would ultimately win if they but persevered. The justice of our cause is similarly our surety. They fought. We have fought and are still fighting. They were called traitors and murderers. So we though we never accepted England's rule.
"The men who established your Re-

public sought the aid of France. seek the aid of America.'

The last surviving card of the exploded English propaganda against Ireland is the assertion that since the Irish are not unanimous they are not entitled to be free. In Ireland 20 per cent. of the population is content with slavery. If this sophistry had prevailed in Europe, Poland could never have regained independence, for between the Russianised, the Germanised and the Austrianised Polar more ised, and the Austrianised Poles, more than 35 per cent, were opposed to a purely independent Poland. In Bopurely independent Poland. In po-hemia 40 per cent, of the population were opposed to an independent Bo-hemia. In Hungary, in 1848, 30 per cent, of the Hungarians were opposed to Hungarian independence. What enslaved country on earth could ever regain its freedom if it had to wait for unanimity among its people? Once enslaved, the cowardly, the corrupt, and some of the stupid, will in any country form a minority in support of the existing condition, however vile that existing condition may be. Addressing the American people, Mr. De Valera dealt with the last sophistry of English propaganda.

The degree of unanimity obtained in Ireland on this issue of Irish independence is higher than that claimed by the American Colonies when they declared their independence and decided that they would no longer allow themselves to be exploited by England in the interests of her imperialism. You had your 'Tories' and your 'Loyalists' to whom Washington very properly contribution that if they perly sent the ultimatum that if they preferred the interests and protection of Britain to the freedom and happiness of their own country they might withdraw themselves and their families within the enemy lines.
"The degree of unanimity obtained

in Ireland is higher, too, than that by which your own glorious Union and Constitution were established. Had complete unanimity been insisted upon as a precedent to your independence, as some people pretend to believe, it should be insisted upon in the recognition of care, they would not be nition of ours, then you would not be to-day as you are, a united Nation, the greatest on the earth, with a unified territory that is a continent and a popterritory that is a continent and a population and a prosperity that are the envy of the rest of the world, but merely 13 disunited colonies with your people kept permanently divided by the intrigues of English statecraft into opposing and contending groups.

"Yes! the leaders of the Revolution

tion that made you a nation, while admitting as we do that a minority has its rights, would not concede that the will of the minority should be allowed to prevail as a perpetual veto on the will of the majority. Rule of the people by the people would be by this reduced to a nullity."

Through the length of a continent, now the home of the Dominant Power in the material affairs of the world, the Irish leader's words ring and echo back in the heart of a great people. An understanding, an entente, an alliance with the United States is vital to the life of England. Never will it be seen on this earth while England, in the words of President Wilson, uses its armed power to determine the future of a nation over which it has no right to take except which it has no right to rule except the right of force.

Taxation of Ireland=-XXI

Income tax is levied under Schedule

B. upon profits from the Occupation of Lands. It is therefore, the farmers' tax as distinct from the owners' or landlords' tax. Very little has been heard of Schedule B. until lately. But it appears in the original Income Tax Act of 1842; when duties were first granted permanently by the English Parliament upon profits arising from "Property, Professions, Trades and Offices." It is prescribed by that Act that "The annual value of Lands, Tenements Hereditaments or Heritages charged under Schedule A. shall be understood to be Rent by the Year at which the rome are because Park at which the same are let at Rack Rent." It is further provided that duties are "To be charged in addition to Schedule A. on the same property except for Dwelling Houses distinct from farms and for buildings occupied for Trade or Professions." This is the origin of Schedule B., and it is important to note that it is a tax on the same under Schiedule A. It is a double income tax on land, Dwellinghouses are not subject to Schedule B. The original Act of 1842 was not extended to Ireland. In 1853 another Act was passed, and care was taken this time that Ireland should not escape. De-spite the Artificial Famine, the de-struction of the homes of millions of people, despite the exemptions to which Ireland was admitted to be en-titled under the Treaty of Union, de-spite the collapse and bankruptey of thousands of property owners, despite the opening of the ports to foreign produce, and the destruction of Irish agriculture, the income tax was ex-tended to Ireland, and the country made to bleed once more from its open

There was, however, one important difference between the application of the Act in Ireland and in Britain-

"The Duties chargeable in Ireland under Schedules A. and B. of this Act shall be charged and assessed by a poundage rate upon the annual value of all tenements and rateable hereditaments according to the respective Surveys and Valuations made or to be made and from time to time in force for the Purposes of the Rates for the Relief of the Poor in Ireland" (16 and 17 Vic., cap. 34,

Thus the income tax under Schedules A, and B, is assessed on the rent in Britain, on the poor law valuation in Ireland. It is, in fact, no Irish income tax but a poor rate levied by England, except that it is not devoted to the poor. There is here an implied admission that the extension of income tax to Ireland could not be justified, and might perhaps meet the fate of the tithes. England was afraid to impose a direct income tax at a time when the principal source of income was heing dried up by the destruction of the Irish corn market in England. These duties were indeed imposed on England to make up for the abolished corn duties. So that the free admission of foreign produce at one stroke destroyed the | that a purchased tenant paying a lower

Irish grain trade, deprived Ireland of her preferential treaty market, and imposed upon the bankrupt landowners not merely an enormous poor rate, but an extra levy on the pauperised land itself. To base this levy on the pod rate was a calculated policy of mean-ness quite characteristic of the Eng-lish character. It was part of the work of making frishmen scarce in Ireland and filling the country with bullocks and sheep.

Under section 28 of the Act of 1855 it was provided that the occupier could claim exemption or relief under Schedule B. by deeming his income to be one-third of the annual value. As the exemption was then £100 a year, it follows that tenants were liable for tax on valuations exceeding three hundred a year.

Subsequently the exemption was raised to £150, and in 1894 to £160, rendering tenants liable for tax on valuations over £480. In 1896 it was provided (sections 26 and 27 of Finance Act) that "income tax shall be charged at aightnesses. at eightpence . . . for every 20s. of one-third of the annual value of lands, tenements, hereditaments, and heritages chargeable under Schedule B. in ages chargeable under Schedule B. in the said Act in respect of the occupation thereof." The tax, be it noted, was only eightpence in the £ on one-third of the valuation in excess of £480 a year. There were few tenants liable for this small duty. But it was there. Under section 27 the annual value for example of the annual value for example of the section 27 the annual value for example of the section 27 the annual value for example of the section 27 the annual value for example of the section 27 the annual value for example of the section 27 the annual value for example of the section 27 the annual value for example of the section 27 the annual value for example of the section 27 the section 28 the se exemption or abatement was fixed at exemption or abatement was fixed at one-third—that is to say, one-third of the valuation in Ireland and one-third of the rent in Britain. Tenants were given the option to assess under Schedule D.—that is to say, on the actual profits. There is, therefore, no disadvantage in farmers keeping a full account of their sales and express. account of their sales and expenses, as they have the option of doing

There was no change until 1915. But it was a very unwelcome change. appears in Finance Act No. 2 of 1915. We quote the following extract to illustrate the process by which the screw

22 (1). Sections 26 and 27 of the Finance Act, 1896, shall as respects income tax under Schedule B. have effect as if references to one-third of the annual value were references to the annual value.

Observe how innocent, almost casual and accidental, are the words "as if references to one-third of the annual value were references to the annual value." One would almost think it was merely the correction of a reading in the printers' proof sheets. But it was the first dive at the pocket. of the Irish farmers, and a ening dive. Occupiers of beat became the factor full variation. Moreover, by the very same Act the exemption was lowered from £160 to so that whereas occupiers were formerly subject to tax under \$\pm480\$ valuation, they now became subjest to tax on valuations exceeding £130. This brought in a large number of tenants who were never before subject to the attentions of the English Treas-The tax rate, too, was increased ury. by forty per cent., so that the English Chancellor went for them in every di-

But he is by no means finished. the Finance Act of 1918 appears the following very significant clause-

S. 21. Sections twenty-six and twenty-seven of the Finance Act. 1896...shall as respects income tax under Schedule B. have effect as if for references to one-third of the annual value there were substituted references to an amount equal to twice the annual value.

The clause renders farmers liable for tax on valuations exceeding £65 a year, as compared with £480 formerly. This, of course, brings into the English net a very large number of farmers who were never attacked before

In Ireland the purchase annuity of interest payable in lieu of rent, judicial rent may be substituted for the valuation. But there is no stopping Finance Act (No. 2) of 1915 it is provided that the annual value shall be the annuity, interest or judicial rent, but as long as there is an English occupation of this country the English Chancellor of the purloined Irish Exchequer can say twice the annual value, or three times, or four times. There is nothing to stop him, as long as he is permitted to have a say in the matter, and the "concession" is worthless because the clause is so drafted that twice the annual value means twice the annuity, interest, or rent, or three times the annual value means three times the annuity, and so

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