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SATURDAY, JULY 19, 1919.

PRICE TWOPENCE.

Week by Week.

Sir Edward Carson has reiterated his denial of the right of the British Parliament 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 to make laws to bind Ireland. The particular doctrine he preaches is of little moment. The principle he inculcates in his followers' minds is identical with ours—that England has no right 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 Sir 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 usefulness 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 candidates who supported De Valera outvoted the candidates whom Sir Edward Carson nominated, and that in two of "the six Unionist counties"—Fermanagh 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 pictures painted by hard-set politicians. The people who flocked into Ulster after the "German Plot" of that day had dispossessed the real Ulster people 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 fleeing from justice or seeking shelter, came hither, hoping to be without 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, adultery."

These were the ancestors of the North-East Cornerers; but no man need be blamed for his ancestors. That the early British settlers in Ulster were mainly criminals and adventurers is no fault of their descendants. But when these 17th century wasters who fled to Ireland and squatted on the confiscated 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 following letter to the British Prime Minister. It is a suitable letter for the times, es-

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 frame 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 refractory, do you lessen your difficulties or facilitate the means of governing, by dissolving their authority and trusting to your popularity and good opinion with the common soldiers of the conquered? Allegory apart, do you conceive England can govern Ireland by the popularity of the government? Is not the very essence of your Imperial policy to prevent the interests of Ireland clashing and interfering with the interest of England? You 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 practice and appearance must at all times be so plainly against you? Don't tell 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 power or management that will render Ireland subservient to the general orders of the Empire. You know the advantages you reap from Ireland; from what I have stated they may be 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 protection 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 in 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 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 Eighteenth 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 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 offices. 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 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 "Independent":—

"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. 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 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 walking towards the superintendent, asked him for his name. He replied he was a police superintendent. Mr. 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?" Mr. Griffith asked. "Oh, no, sir," replied the superintendent, "it's the Government."

"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 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 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 then proceeded to the Sinn Fein headquarters, and scouts remained behind to direct the people to follow them."

At the Sinn Fein headquarters, Mr. 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 report 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 appointed Solicitor-General, and his first official 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 officials and sent to the Lord Mayor:—

"Corporation of Dublin, 12th July, 1919.

"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 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 customary work on that day, and we accordingly trust the Municipal Council will not recognise it as a holiday. This course, as you may

see from the Press, has been already adopted by numerous public bodies throughout the country."

The people of Ireland will attend to their business as usual on Saturday next.

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 paid. The following letter, from an Ulster merchant, which arrived at our office on Monday morning, is an eloquent testimony to British government truth:—

"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."

The Wolfhill Collieries, 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 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 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, roughly, 18s. 5d. This time twelve months, 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 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 obedient servants. Ireland is oppressed, not because she is naturally poor, but because she is naturally a richer country than England and far more advantageously situated for commerce. 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. Meanwhile the United States is supplying coal to South America at about half the price the English are charging us in Ireland.

We referred last week to the prices paid in Paris for dairy produce, showing 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 Irish 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 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 French markets are requested, when communicating with the Society, to furnish details of quality, quantity and price to the Secretary, 15 Rue Auguste Vaquerie, 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.

Another mushroom 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 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 Sir 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 following question should be answered. How much of their own money the promoters 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 description. The only genuine operations are in the direction of extending foreign industry by opening branches here, but 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 Tipperary parent should now see to it that their children learn the language of Ireland.

G.A.A.

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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 enthusiastically 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 blood—who stood loyally and unflinchingly behind Washington and saved America from defeat. What would have happened the United States had that defeat, which but for the loyalty of the 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 operatives 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 destroy them if they can but retain their mastery over us.

"Your mercantile marine, which now carries the fruit of your industry to every land, would also be non-existent. 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 one-half. Ours has been—an example unique amongst civilised peoples free or unfree. Had Ireland been under Kaiser, Emperor or Czar its population would have been doubled or trebled, as the population of the three divisions of Poland, of Bohemia, of Alsace-Lorraine have been. Our population should have increased from eight millions to 16—instead, our population, 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 decade 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 them."

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 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 of the American Revolution as are being used to-day against us. But your leaders acted and so have we acted. They proclaimed their independence 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 are we, though we never accepted England's rule.

"The men who established your Republic sought the aid of France. We 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 Poles, more than 35 per cent. were opposed to a purely independent Poland. In Bohemia 40 per cent. of the population were opposed to an independent Bohemia. 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 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 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 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 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 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 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 landed properties as are subject to tax under Schedule 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. Despite the Artificial Famine, the destruction of the homes of millions of people, despite the exemptions to which Ireland was admitted to be entitled under the Treaty of Union, despite the collapse and bankruptcy of thousands of property owners, despite the opening of the ports to foreign produce, and the destruction of Irish agriculture, the income tax was extended to Ireland, and the country made to bleed once more from its open sides.

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, s. 13).

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 being 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

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 poor rate was a calculated policy of meanness quite characteristic of the English character. It was part of the work of making Irishmen 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 eightpence . . . for every 20s. of one-third of the annual value of lands, tenements, hereditaments, and heritages chargeable under Schedule B, in the said Act in respect of the occupation thereof." The tax, he 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 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 expenses, as they have the option of doing.

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

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 pockets of the Irish farmers, and a very distressing dive. Occupiers of land had been liable to the full valuation. Moreover, by the very same Act the exemption was lowered from £160 to £150, so that whereas occupiers were not formerly subject to tax under £480 valuation, they now became subject 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 Treasury. The tax rate, too, was increased by forty per cent., so that the English Chancellor went for them in every direction.

But he is by no means finished. In 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 or interest payable in lieu of rent, or the judicial rent may be substituted for the valuation. But there is no stopping the limit of taxation, because under 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 on.

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