

the greatest enthusiasm and the unfurling of the green flag of Ireland.' Mr. Redmond told the Convention, with perfect truth, that 'the Bill was the greatest and most satisfactory one that had ever been offered them,' and added that they would be a nation of fools not to accept the measure. On this point as to the wisdom or otherwise of accepting the present Bill, Mr. Redmond is the best judge within the Empire; because he, of all Irishmen, has the best opportunity of knowing what are the practical possibilities of the case. In the last resort—within certain limits—Irishmen must accept what they can get; and in view of the fact that the present Bill is an immense advance on any of its predecessors, they would, as Mr. Redmond says, be a nation of fools not to accept the measure. A general acceptance of the Bill, however, does not necessarily imply approval of all the details, nor an endorsement of the Bill as the best of all possible bills; and it would seem to be the plain duty of Irishmen to say out quite clearly what they want and why they want it, even if, for the present, they have to be content with something less than their full demand. Mr. Redmond, we are told, 'insisted that the Bill's finance was far better than either of its predecessors.' That is perfectly true; but we still hold that the financial proposals fall materially short of the ideal, and of what Ireland is fairly and reasonably entitled to ask.

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Confirmation of this view comes to us from many quarters. 'The report of the General Council of the Irish County Councils,' according to a Press Association message, 'says that the financial clauses of the Home Rule Bill are unsatisfactory, and need drastic amendment. The minimum demand must include Ireland's retention of all her taxes, subject to a 9 per cent. contribution to Great Britain, and the Irish Parliament must control all the Irish services.' The Convention itself, while generally accepting the scheme, 'decided to leave the question of the amendment of the Bill in the hands of a party of three'; and from Mr. Redmond's references to finance, it may be safely inferred that the fiscal proposals will be one of the first features of the Bill to engage the attention of the amending committee. But perhaps the most weighty corroboration of the view that complete fiscal autonomy ought to be aimed at and pressed for in any Home Rule scheme that might be submitted, is furnished by Mr. Erskine Childers, author of that magnificent work, *The Framework of Home Rule*, and one of the greatest, if not the very greatest, authority of the day on the subject of Irish finance. In a very fine lecture—the report of which is just to hand—delivered at a meeting of the Young Ireland Branch of the United Irish League held at Dublin on March 2, Mr. Childers stands out strongly for the ideal of a self-supporting Ireland. He is quite familiar with the considerations that are urged in favor of compromise; and he states them quite fairly and frankly. 'Are we,' he asks, 'to abandon or to revive the old ideal of a self-supporting Ireland? Of course, there are ways—and very easy and tempting ways—of evading the question, of avoiding a straight answer, yes or no. It is quite possible to say 'we will assume responsibility for most of Irish expenditure, but not for all. Some of it has been forced upon us by Great Britain, and it is properly a British liability which Great Britain should continue to discharge.' Or it is possible, leaving that point nebulous, to say "some costly services, such as the Police, the Land Commission, and even a part of Old Age Pensions will diminish with time. Any assistance we receive towards them will be terminable, and will mean no loss of self-respect, or any serious financial embarrassment in the future.' Both of those arguments were heard of in 1893, but then they were academical, because Ireland, with or without British assistance, was a solvent State. Or, borrowing a plea from modern Unionism, "let us accept money from Great Britain, but regard it as a productive investment which will eventually raise our revenue-producing capacity, and so enable us, in the far future, to restore our solvency.' Again, putting solvency completely into the background, we can say 'We have been beggared in the past by

Great Britain. It is only just and right that she should make restitution.' We can adopt any one of these plausible theories, we can make any combination or permutation of them we please, or incorporating all of them in one confused patchwork without any regard to consistency or principle, we can say, "Ireland is poor, England is rich. Let us get all we can out of England now and for all time.'"

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While not denying a certain plausibility in these considerations, Mr. Childers uncompromisingly brushes them aside when it comes to the practical issue. 'Now I am far from saying that there may not be an honest difference of opinion on the central issue. What I want to urge to-night is, that Irishmen, sweeping away all sophistries, pretences, and prevarications, should come to a clear decision, and I for my part exhort them, whatever the contravention of abstract justice, and whatever the temporary embarrassment, with clear vision and firm will, unequivocally to re-endorse the old principle that Ireland should pay her own way.' Mr. Childers insists on the ideal of a self-supporting Ireland, because responsibility for expenditure necessarily carries with it responsibility for taxation—in other words, it necessarily involves complete fiscal control; for to say that Ireland must live within her income but to place the sources of that income outside her control would be manifestly absurd. And the arguments for fiscal autonomy Mr. Childers thus effectively summarises: 'You all know what fiscal autonomy means. Customs and Excise—in other words, indirect taxation—form more than 70 per cent. of Irish revenue as now raised. To exclude them from Irish control would be not only to expose Ireland to great danger of some tariff framed in future to suit British interests, but what is more important, to cripple the power of Irish statesmen to make that thorough financial and administrative organisation which the idea of a self-supporting Ireland—to say nothing of the ordinary dictates of wise social policy—demand. This is at bottom a very simple matter, and for my part I admit that I see little hope of any sound compromise. With the unanimous conclusions of the Royal Commission of 1894-6 before them, still unassailed and unassailable, it is amazing that any Government planning a Home Rule scheme should seek to retain Ireland, to the extent of three-quarters of her revenue, under the same fiscal system as before. The question of "over taxation" we may leave out of account. In whatever terms the consequences be expressed, the central fact established by the Commission, and never since seriously questioned, was that Ireland and Great Britain were not and never had been fit subjects for the same fiscal system. Judged by every conceivable test, they were different organisms, different in movement of population, in wealth, standard of living, habits, rates of wages, industrial distribution, agrarian distribution—in all the essential points which dictate the scale, range, and character of taxation. These differences are just as great now, and in some respects greater than before. . . . The profound difference between the two islands formed the basis of the unanimous Report of the Royal Commission. There were only two remedies, the first—a fallacious remedy—to spend more on Ireland, so as to compensate for unjust and unsuitable taxation; the other, proposed by Lords Welby and Farrar, to give Ireland Home Rule with fiscal autonomy. The first was adopted, and has led to the present unwholesome and intolerable situation. The second still remains the right and only remedy.' It seems probable that Ireland may have to accept, for the present, something short of the scheme so ably sketched by Mr. Childers; but it may be hoped, at least, that the present settlement will contain within itself the principles that may ultimately develop to such an ideal.

The deposits in the Post Office Savings Bank during the March quarter amounted to £3,117,464 and withdrawals to £2,921,674. For the corresponding quarter of last year the deposits totalled £3,004,486 and the withdrawals £2,680,985.