

denominations. At the stroke of the hour all eyes were turned in expectancy to the sacristy, from which issued the grand procession. The cross-bearer, with his acolytes, felt a new dignity and significance in his office, which proclaimed the legend, 'In this conquer.' He might have felt himself one of the fifty chosen to carry in turn the Labarum before Constantine. Then came the apostolic successors of those who came out from the cemeteries and catacombs to the martyr's death. Resplendent in the sacred insignia of their office, with their mitres of cloth of gold, twenty-one bishops, three Benedictine Abbots, with mitres of white, ten Canons of Westminster in vestments of white and gold, five canons of other dioceses in their purple and ermine, three provincials in their habits, six monsignori, in their shining purple, and thirty-five priests, secular and regular, representing the parochial clergy, the Benedictines, Franciscans, Carmelites, Servites, Augustinians, Jesuits, Redemptorists, and others. Conspicuous among the Bishops were the Bishop of Kandy, wearing 'the shadowed livery of the burnished sun,' the Bishop of Gibraltar, Bishop Miller, O.M.I., late of South Africa, and Bishop Hanlon, bearded and bronzed, late of Uganda, representing the outposts of Empire and the unity of the Church. The Cardinal, in mitre and sacred vestments, carrying his crozier and imparting his blessing, and attended by his proper ministers, brought the procession to its culminating magnificence in dignity and symbolic significance; no mere pageant to those who see with eyes of faith and knowledge, but a visible sign and token of the ordered world unseen. The only members of the English Hierarchy absent from the ceremonies were Archbishop Hlsley and Bishop Brindle.

THE OPPOSITION TO HOME RULE

ULSTER UNDER A PROVISIONAL GOVERNMENT

Mr. J. J. Clancy, K.C., M.P., in the course of an article in the *Freeman's Journal* analyses Sir Edward Carson's scheme for a provisional Government in Ulster, and shows the consequences that would result if the Unionists' crude proposals were put into practice. There is a refusal, let us say, to pay taxes of any sort to the Imperial Government, which, under the Home Rule Act, will collect all taxes. In the first place (says Mr. Clancy) it may be observed that it will not matter to the Irish Government whether the taxes are paid in 'Ulster' or not. Under the new constitution the Irish Government will continue to get its stipulated revenue in either case. But it will matter a good deal to Carsonia.

Take the indirect taxes: in other words, the Customs and Excise duties and taxes on the manufacture or import of such commodities as tea, coffee, fruit, tobacco, whiskey, foreign spirits, beer, wine, and certain chemicals. None of these commodities could pass into or out of 'Ulster' without the duties being paid. If the Ulster distillers, for example, did not pay the duty on their whiskey, their exports would be held up till it was paid by someone. If the Belfast merchants, who at present distribute tea, coffee, and wine throughout not only Ulster, but a large part of Connaught, and even portions of Leinster and Munster, did not pay the import duties on those articles, they could not distribute them or even obtain possession of them; and the immediate result would necessarily be to divert from Belfast to Dublin and elsewhere all the distributing business from which its prosperity is at present largely derived. Its merchants could not trade in dutiable commodities either in or outside 'Ulster' unless the Imperial Government was unable to protect its own Custom House in Belfast; and, accordingly, no merchant would consign any dutiable articles to Belfast or any other Carsonian port; while, if the inhabitants of 'Ulster' obtained any such articles from Dublin they would after all be paying the duties which the Covenanters have said they will not pay, and will be thus making recognition of the new order of things in Ireland.

Next, as to Direct Taxes.

They are chiefly the income tax and the stamp duties. Of the income tax a large part is collected 'at the source.' Dividends on Government stocks and on investments in foreign and other companies and official salaries are and will continue to be paid, less income tax, which, therefore, must be paid, if the dividends so paid are accepted at all in Ulster. Income tax not collected at the source is more easily refused, but more or less serious penalties attach to the non-payment of this portion of the tax also, especially if it is derived from land. The non-payment of stamp duties, including the death duties, involves widespread consequences. Nearly sixty separate classes of instruments must now be stamped to have any legal effect. No Belfast merchant or any other Covenantor could sue any one in Ireland outside the sacred area without thereby acknowledging the Irish Government, and, if he did sue, he could not succeed, if he relied on a document either unstamped or stamped with the stamp of the 'Provisional Government.'

The position of the banks in 'Ulster' would be peculiarly trying. They could not issue bank notes which would be accepted outside; they would not, or could not, without paying the duty that is to be refused, pay cheques to, or discount promissory notes or bills of exchange for, anyone outside that area; nor lend money on mortgage to such persons; nor receive deposits from such persons, because, naturally, depositors would hesitate to give them money on which interest could not be paid by valid bank drafts or Irish Post Office orders, and which, on the latter of the two assumptions mentioned, would not be recoverable in the last resort. The Northern banks, which now have numerous branches in Leinster, Munster, and Connaught, could not, indeed, trade at all in those three provinces without paying duty, which, of course, would be a direct acknowledgment of the new Irish Parliament and Government. Clearly, the refusal to pay direct or indirect taxes would, to say the least, be attended by certain disadvantages.

Non-recognition of the Irish Post Office.

The non-recognition of the Post Office and its telegraph and telephone services, which are to be handed over to the Irish Government, would be attended by even more widespread consequences. First, Old Age Pensions, which are paid through the Post Office, would necessarily cease to be paid—unless, of course, 'Ulster,' after all, recognised the Irish Post Office by meekly accepting them! Second, the business under the National Insurance Act would also necessarily come to a dead stop. Third, no letters from the area of the 'Provisional Government' would, of course, be stamped, for to buy postage stamps from the Irish Post Office would be not only to recognise that institution, but to contribute to the revenue of the Irish Government; and, consequently, such letters could not be sent by post at all, or, if so sent, would go as unstamped letters and cost double postage on delivery, or, if refused by the addressees at that price, would remain undelivered. Telegrams could not be sent at all, for they, too, would not only have to be paid for, but paid for in advance in Irish Post Office stamps.

Refusal to Recognise the Irish Courts.

If the administration of the law by the Irish Courts under Home Rule is not recognised in 'Ulster' the consequences will be both interesting and important. The consequences to barristers and solicitors may be taken first. Young men who take sides with the 'Provisional Government' can no longer be called to the Irish Bar or admitted as solicitors of the High Court in Ireland. Barristers must be called by a Carsonian Chancellor (or 'assessor') to a Carsonian Bar.

Refusal of Supplies.

The money spent out of the Imperial Exchequer on Ireland at present consists first of the sums paid for national services, and, second, of the grants in aid of local taxation. All will be paid to the Irish Government under Home Rule, to be distributed, subject to the rights of existing Civil Servants as the Irish Parlia-