

4½d. in the pound. Similarly in Sligo, the migration of 2,414 families would require a rate of 3½d. in the pound; and so on, the amount of the rate varying according to the amount of congestion to be relieved and the valuation of the county. In Mayo, probably the worst county, the rate might reach 7½d. Instead of giving out-door relief as at present, the board would be giving wages and getting good work done in return; and in addition, the board would have in these new tenancies a rental which would be gradually increasing, and in the course of three years the tenants would be able to fully recoup the board the instalments paid on the capital advanced to them. I am confident that such a scheme as this would result, not in an increase of the rates, but in an immediate diminution of them, and ultimately in their enormous reduction. Another way of putting the figures shows this even more clearly; the migration of each family would cost the county £30, or about £1 4s. per annum; but under this scheme the migration of each family means the removal of three families from a state of chronic distress. I think it probable the guardians in the west at present spend more than £1 4s. per annum on the relief of every three families of pauper cottiers.

I regret that the statistics at present available do not enable me to state in a useful form, the amount of suitable land which would be probably available for the purpose of the Act in each county.

If in addition to the £900,000 for emigration proposed above, the Imperial Parliament were to spend half a million in arterial drainage, and in fostering the fishing industries of the west, it would be making a very moderate return for the neglect of the past.

Such an expenditure, and the intelligent and patient carrying out of such a policy as is sketched in this paper, would in a few years make congestion a thing of the past, and thus remove the principal source of Irish agricultural agitation.

I have to apologize for the incompleteness of this paper; but I hope it may provoke discussion on the part of those better entitled to speak on the subject. The two points which I have desired to urge strongly are, that the problem of congestion is one totally different from the agricultural question in the rest of Ireland, and that it should be dealt with by local authorities on the lines of migration and emigration.

VI.—*Graduated Taxation in Switzerland.* By Murrough O'Brien, Esq.

[Read, Tuesday, 18th January, 1887.]

THE object of this paper is to bring under the society's notice a law passed last year in the Canton Vaud, establishing a progressive property and income tax. Such a system of taxation has often been proposed for England, and it may be well to study its application in another country.

History of the measure.

In February, 1885, the constituent assembly of Vaud adopted a revised constitution. This constitution required the confirmation of the majority of the electors, and on referendum to the popular vote it was adopted, on the 1st of March, by 29,095 to 18,985 voices.

On the 27th of March the Federal Assembly gave their confirmation or guarantee to the new constitution.

The change in the constitution, to which I propose to allude, was effected by the 10th article dealing with taxation.

It laid down the principles:—(1) That personal property should be divided into seven classes, to be taxed in the following proportions:—1, $1\frac{1}{2}$, 2, $2\frac{1}{2}$, 3, $3\frac{1}{2}$, 4. (2) That the lowest class of real property should always be taxed at a lower rate than the lowest class of personal property. (3) That in assessing wages and earnings, a deduction should be made for family charges, *i.e.*, for the support of the persons dependent on the taxpayer.

In short, the new constitution prescribed progressive instead of proportional taxation for the Canton.

The constitution having been revised in this sense, it was necessary to pass a law to apply the principle laid down.

The executive government accordingly prepared a bill, which was submitted to the Legislative Assembly in August last; it contained 78 clauses, and was circulated before its introduction with an explanation and statement of reasons in its favour. Other reports dealing with details of the bill and suggesting amendments were also presented before and in the course of the debate on the bill.

The principle of progressive taxation was no longer under discussion, for that had been settled by the constitution.

This long and important bill was read three times in the course of four sittings, on the 12th, 13th, 17th, and 21st of August—the whole time occupied being about twelve hours. Very few amendments were made, and it was finally passed by 115 to 13 votes.

The method of circulating reports and suggestions with a bill before discussion seems sensible and calculated to save time. It is a kind of preliminary debate in print, and tends to narrow and define the issues to be settled.

Sources of Revenue in Vaud.

Before describing the provisions of the new law, it may be well to state shortly what the subjects of taxation are in Vaud.

The Cantonal revenues are derived from the following sources:—

1. Public lands, forests, and salt monopoly.
2. Licences to retail tobacco, wine, and spirits.
3. Taxes on dogs, saddle horses, carriages, and billiard saloons.
4. A tax on all transfers of real property (*droit de mutation*).
5. An annual tax on the capital value of real property (*impôt foncier*).
6. An annual tax on the capital value of all personal property

and on incomes (*impôt mobilier*). For the advantage of a short term I shall call this the chattel tax.

The three last taxes are the most important and productive, their united amount being equal to about five-ninths of the entire revenue.

Only the two last—the land tax and the chattel tax—are affected by the new law.

The tax on real estate has been in preceding years 1 franc 40 centimes per 1,000 francs capital value; and on chattel estate, 1 franc 60 centimes.

Incomes, annuities, and life interests were capitalized for assessment, no such thing as taxation on annual values having been hitherto known.

The New Law.

The new constitution did not directly prescribe the progressive taxation of real property. It was, however, to be inferred from the terms of article 19 that this was intended, and real property was in consequence classified in the government bill.

In all cases such part of an estate as corresponds in amount with the lower classes is taxed at the lower rate; it is only the surplus over the value of the lower classes that is subjected to the higher rate of tax.

The Land Tax.

Under the new law, real property is divided into three classes, to be taxed according to the proportion set opposite each in the following table:—

Class.	Value.	Proportion of Tax.
	£	
1	1,000 and under	1
2	1,000 to 4,000	1½
3	4,000 and upwards	2

Different estates belonging to the same individual, to his wife, and to his children, being minors, are to be grouped for assessment and treated as one.

Mortgage debts are to be deducted in estimating the taxable value.

The entire Canton has been surveyed for purposes of land transfer and taxation. Excellent communal maps exist, showing the contents of every property and parcel of land; and registers of owners, indexed to correspond with the maps, show the nature and value of every parcel.

Under such circumstances, assessment and taxation of real property are simple affairs. But the existing valuation is said, owing to shrinkage in values, to be considerably higher than it should be.

The Chattel Tax.

The chattel tax is levied on personal property, whether productive or not; on annuities, incomes, and earnings. The system of capitalizing annual values, where there is no real capital in existence, has

been abandoned as unreal, and incomprehensible to the taxpayer. It was manifestly artificial and unsatisfactory to attribute a capital value to an income arising from a life interest, or from trade or professional earnings : but with this exception the system of taxing capital and not annual values is retained.

For the chattel tax there are seven classes of capital and annual values. The rate of progression of the tax is the same for both, but 1 per 1,000 on capital value is to correspond with 16 per 1,000 on annuities and life interests, and with 8 per 1,000 on earnings.

The following table shows the different classes and the proportion in which they are to be taxed in 1887 :—

Class.	Personal Property, Capital Value.	Annuities and Earnings, Annual Value.	Proportion of Tax between the different classes.
	£	£	
1	1,000 and under	50 and under	1
2	1,000 to 2,000	50 to 100	1½
3	2,000 „ 4,000	100 „ 200	2
4	4,000 „ 8,000	200 „ 400	2½
5	8,000 „ 16,000	400 „ 800	3
6	16,000 „ 32,000	800 „ 1,600	3½
7	32,000 and over	1,600 and upwards	4

General Provisions.

Foreigners are not subjected to the chattel tax until after two years residence, and then only for their chattel estate within the canton. After ten years their fiscal position is to be assimilated to that of Swiss citizens residing in Vaud. Hospitals and communal and parochial endowments for the poor are also exempted. With these exceptions, all individuals, companies, associations, trustees for any purpose—in fact all legal persons, are subjected to the chattel tax, which is levied on personal property of every kind that has a capital or selling value, whether productive or not, on all incomes and earnings. Chattels, furniture, goods, shares, policies of assurance, expectations, securities of every kind, are estimated at their selling value. The prices quoted in the market on the 1st of January are to be the taxable values of securities that are publicly dealt in ; but shares in companies domiciled in Switzerland are to be valued at par, even though the market price be above it.

The taxpayer must declare his estate every year, and is subjected to progressive fines in case of contumacy or fraud. In estimating the taxable value of earnings, the outlay necessary for carrying on any trade, business, or profession, and 5 per cent. on the capital employed and already taxed, may be deducted from gross earnings. £200 worth of household chattels, clothing, furniture, trade, or agricultural tools and instruments, may be deducted from the value of the chattel estate. One of the most important and remarkable provisions of the law is, that an annual deduction of £16 a head may be made from gross earnings, for the cost of subsistence of the head of the family, his wife, and every person legally dependent on him.

Debts may also be deducted from the chattel estate, or if they exceed the value of the chattel estate, interest at the rate of 5 per cent. on them is deductible from the taxable income.

The Rate of Progression.

The Tables I. and II. at the end of the paper were published by the Vaudois government with their bill. They show the changes made in the taxation on estates and incomes of different amounts as compared with the preceding year. They exhibit also the nature and rate of the progression in the tax. The rates of taxation in the tables are those struck for 1886, and those intended to be struck under the new law for 1887.

It will be seen that on real estate up to the value of £4,000 the taxation will be less than in 1886; it increases on amounts over that value, and is 25 per cent. more than the old tax at £12,000 value.

On personal estate up to £2,000 value the new taxation is less than the old; at £4,000 it is 22 per cent. more; at £8,000, 50 per cent. more; at £24,000 it is double.

On incomes, the new taxation is less than the old up to £200 a year; at £1,000 a year it is 50 per cent. more.

On the whole it was expected, and the rates were struck so, that the revenue should be increased.

The rates of progression are, however, of more interest than the comparative amounts of taxation in 1886 and 1887.

Reckoning interest on capital value at 5 per cent. it will be seen that real property pays:—

Capital Value of Estate.	Fraction of Capital Value paid as Tax.	Percentage of Tax on Annual Value.
At £ 1,000	$\frac{1}{1000}$	2.00
„ 4,000	$\frac{1}{730}$	2.70
„ 8,000	$\frac{1}{600}$	3.37
„ 20,000	$\frac{1}{533}$	3.75
„ 40,000	$\frac{1}{513}$	3.87

Personal property pays as follows:—

Capital Value of Estate.	Fraction of Capital Value Paid as Tax.	Percentage of Tax on Annual Value.
Up to £ 1,000	$\frac{1}{333}$	2.4
at 2,000	$\frac{1}{666}$	3.0
„ 4,000	$\frac{1}{513}$	3.9
„ 8,000	$\frac{1}{404}$	4.9
„ 16,000	$\frac{1}{336}$	6.0
„ 32,000	$\frac{1}{333}$	7.0
„ 40,000	$\frac{1}{377}$	7.4

On the annual value of salaries, annuities, or life interests, the tax will be as follows :—

Annual Value.	£	Percentage of Tax.
At	40	2.0
„	100	2.4
„	200	3.1
„	400	4.0
„	1,000	5.0
„	2,000	5.8

The tax on earnings varies according to the number of persons for whom the statutable deduction of £16 a year is allowed.

Comparing six incomes of different amounts, the taxpayer being in one case a bachelor, and in the other a married man with five children, the rates of taxation will be as follows :—

Income from Earnings.	Taxpayer a Bachelor : Percentage of Tax.	Taxpayer Married, with Five Children : Percentage of Tax.
£		
40	.6	nil
100	1.0	nil
200	1.4	.5
400	1.9	1.3
1,000	2.4	2.1
2,000	2.9	2.7

A man earning an income of £200 a-year, and having twelve children, would pay nothing.

The relief given to taxpayers with large families is not to be taken as an indication that the population of Vaud is stationary or diminishing ; it increased by nearly 4 per cent. between 1870 and 1880.

Under the revised constitution, it will be open to the Vaudois communes to adopt the principle of progression in the levy of local taxes, and already notice has been given to do so in the important commune of Lausanne.

Objections to change.

In answer to denunciations of the new constitution as socialistic, the commission which drew up the bill replied in their report, saying :—

“ We admit it ; but it is a proper kind of socialism—a socialism to be encouraged and not to be feared ; it will prevent the violent catastrophes that occur in states, where a deaf ear is turned to the claims of the poor and unfortunate.”

Socialistic is one of those fallaciously dyslogistic terms which may be dismissed without argument or reply.

The justice and fairness of a system of taxation which results in “equality of sacrifice” will be evident to most persons.

The socialism of progressive taxation is mild in comparison with the English poor-law. Mr. G. W. Hastings, in his presidential ad-

dress to the Social Science Congress in 1882, said with truth that the poor-law was—

“As flagrant a violation of political economy as it is possible to conceive, being a system under which the thrifty, industrious, and moral, have to keep the idle, dissolute, and needy.” But he continued :—“Is there a practical politician in the country who will come forward to abolish poor relief?”

The establishment of progression in taxation may be opposed as an innovation ; but once established its repeal will not be dreamt of.

Progressive Taxation in other Cantons.

The principle is gaining ground in Switzerland ; twelve Cantons, viz. :—Zurich, Geneva, Neuchâtel, Baleville, Aargau, Schaffhouse, Glaris, Grison, Zug, Uri, Tessin, Vaud, containing about half the population of the Confederation, have adopted it, Vaud being the latest convert to the principle.

Sir Henry Maine mentions as a remarkable fact, indicative of the tendencies of democratic governments, that under a cantonal referendum a law establishing a progressive income tax was negatived.*

It is rather more worthy of remark, that twelve Cantons should already have shown their approval of this principle.

The method of graduation is not the same in all the Cantons. For example, in Zurich the rate of the tax does not vary, but, somewhat after the fashion of the English income tax assessment, part of the estate is exempted :—

The tax is paid on five-tenths of £800			
”	”	six	” 1,200
”	”	seven	” 2,000
”	”	eight	” 4,000
”	”	nine	” 8,000

On the entire value of estates exceeding £8,000 in value.

In Aargau and Schaffhouse the graduation is applied to the amount of the tax itself, 5, 10, 15, 20, 25, 30, 33 per cent. being added to the amount of the tax as it increases from 3s. to £20.

Other Taxes in Vaud.

Comparing other taxes in Vaud with our own, it may be remarked that the tax on transfers of real property is 3 per cent., but the state provides the machinery of transfer, which is on the record of title plan. Land is bought, sold, and quoted in price by the yard ; it can be transferred without delay, and with but little cost in addition to the duty.

Duties on legacies, successions, and *donationes inter vivos*, vary from 2 to 10 per cent. according to the degree of relationship.

Partitions of family property, bequests in the direct line of descent, and to servants (if not exceeding £40) are exempt.

* *Popular Government*, p. 96, note.

The duties on articles of general consumption are levied by the Confederation not by the Cantons. They are very light; tobacco pays from 1d. to 2d., tea about 2d., coffee about $\frac{1}{4}$ d. per lb.

The total amount of customs' duties raised in Switzerland is equal to about 6s. per head; the public debt of the Confederation is about 10s. per head, and the sum of the Cantonal and Federal debts is equal to about £4 10s. per head.

Graduated Taxation does not obtain elsewhere.

It is somewhat remarkable that graduated taxation should in modern days appear in Switzerland—a country where so much equality of fortunes, as well as of political rights, prevails—rather than in other European countries, where the gaps between the rich and the poor are greater, and where very large fortunes are more common.

In France the proposal of a graduated tax found many ardent supporters in 1848, but was finally rejected.

Comparison with Taxation in England.

The use of studying the institutions and laws of other countries is to compare them with our own. We are either confirmed in our attachment to our own institutions or else we see how to improve them.

Progressive income and succession taxes have often been proposed in England. We have a semblance of graduation in the exemption of incomes under £400, and personal estates liable to death duty under £300 value, from the full taxation imposed on larger ones. But looking at the whole effect of our fiscal system, the graduation is the wrong way. Small incomes make heavier contributions to the revenue than large ones.

This is the result of taxing articles of general consumption—the customs and excise duties in England amounting to over forty millions a year.

It may be said that a man with a small income derived from earnings need not pay any taxes, if he abstains from the use of tea, coffee, cocoa, tobacco, alcoholic drinks, and dried fruit. It might as reasonably be said that a man owning land, stocks, shares, etc., might escape taxation by divesting himself of his property.

Taxation in England is levied on articles of general consumption, because they are and will continue to be used. The effect of the system is that people with small means contribute a greater proportion of their income to the revenue than the wealthy classes.

Some English opinions on the subject.

Mr. Frederick Harrison, speaking on the reform of taxation last March, said :—

“All agreed that in proportion to their income the average poor paid more than the rich, and the very poor often paid an immensely greater proportion. As a general principle, in a normally healthy and rational state of society the rule should be entirely the other way. Those who

were very poor and had only the necessaries of life ought to be practically free from taxation. The lesser burthen of taxation should fall upon those who had no great excess of income over the average standard of comfort, and the bulk of taxation should be imposed upon those who had a great excess of surplus income."

The author of the Radical programme says :—

"Notwithstanding the great remissions on articles of general use, the incidence of taxation continues to be unequal and unjust. It is not controverted that the contributions of the working classes trespass to a serious and painful extent on the simple necessaries of life.

"Customs and excise, which still make up five-sevenths of the revenue, fall heaviest on those who have the smallest means."

Mr. A. J. Wilson, in the *National Budget*, says :—

"The whole series of duties press unequally on small estates compared with large. The little done by Mr. Gladstone in his last budget is as nothing compared with what is required."

Many estimates have been made of the contribution in the way of indirect taxation to the revenue by the ordinary labouring man or artisan. Mr. Chamberlain estimated the agricultural labourer's contribution at 7 per cent. of his wages.

Other persons have estimated the indirect taxes and incidental charges on an ordinary labourer's expenditure of £1 a week, at from 2s. 1d. to 3s. 1d. per week.

Of course the dutiable articles consumed vary very much from family to family ; a teetotal household, consuming only tea and tobacco, pays much less than one consuming beer and spirits as well.

I have examined the consumption of dutiable articles in households where the income ranged from £30 to £120 a year, and where there was but a moderate and reasonable consumption of alcoholic drink ; the conclusion arrived at was, that a fair estimate of the contribution to the revenue of such incomes was 8 per cent. The contribution of a household of the same number as those referred to, with an income of £1,000, where tea, wine, and tobacco are consumed also in reasonable amounts, and with the income tax at 8d. in the £, would not amount to 5 per cent.

As incomes increase in amount, the proportion contributed to the revenue becomes less and less : necessarily so, for taxation is not levied in England on luxuries and superfluities, but on what have come to be the necessaries of life.

The contribution made by the owner of £100,000 worth of personal property will be found to be a smaller percentage of his income than that made by the ordinary labourer or small tradesman, even when the annual value of the death duties are taken into account.

It is not, however, a just comparison, to contrast an income from wages with an income arising from realized property. The taxation on large and small incomes derived exclusively from earnings should be compared.

The revenue should more properly be raised from the wealth and property of the country than from the expenditure of small wage-earners.

In the United Kingdom a large amount of property that is subject to an annual tax in other countries is exempted, and makes no contribution to the public revenue except through the death duties.

Jewels, pictures, superabundant and expensive clothes and furniture, are subjected to taxation in most of the United States and Swiss Cantons.

If tea, tobacco, and beer are taxed on the ground that they are luxuries, it would be consistent to extend this taxation to what are more indisputably luxuries—superabundant and unnecessary chattels, appliances of amusement, and objects of art.

The practical exemption of personal estates not exceeding £300 in value is a concession towards the principle of progression, but does not go very far.

The readjustment of taxation, and probably progression, are likely to become practical questions in the United Kingdom. Mr. Cobden looked forward to a fiscal reform which would promote the prosperity of the English commercial system, as a result to be expected from an extension of the franchise. He said :—

“He felt no alarm at the threat, that if you give a vote to the people they will tax property and relieve themselves. If their instinct led them to substitute for a large portion of our indirect taxes, taxes on property and incomes, they would be carrying out the most enlightened principles of political economy.”*

The franchise has been extended since Mr. Cobden said this; but it is still much more restricted than it is in the British Colonies, the United States, France, Switzerland, and many other European countries.

Cobden's friend was right, who in 1864 said “he would lay a wager that the blacks in America would have votes before the English working man.”

If the many proposals made by Mr. Cobden and his disciples for the fairer adjustment of taxation have borne no legislative fruit, it is mainly attributable to the restricted franchise, because, as Mr. Harrison, in the address I have referred to, said :—

“The landowners have for generations and centuries been practically the rulers, and have determined the whole course of the law. England alone, he said, is practically without a land tax; there is nominally such a tax, but it is about one million out of 80 millions of taxation. In France direct taxation of land and houses produces £20,000,000.

In Vaud the greater part of the revenue is derived from direct taxes, and there is no ignorant impatience of taxation so levied; the payers are aware of what they pay. It tends to make them economical, and in referendum votes the body of Swiss citizens have shown themselves remarkably careful in sanctioning any increased expenditure.

The Distribution of Property in Vaud.

The grouping of estates situated in different communes, but belonging to the same family for the purposes of taxation, shows what the number of landowners in the Canton really is.

* Speech on Parliamentary Reform, 18th August, 1859.

The number indicated by the communal register of taxpayers is 77,778, being almost one in every three of the total population.

Table III. at the end of the paper shows the number of separate estates to be 49,937. Deducting estates belonging to communes, companies, and associations, the number of estates belonging to individual owners, counting man and wife as one, is about 49,000; the population of the Canton is 235,349.

The values given are the net taxable values, mortgage debts being deducted.

The number of landed estates under £1,000 in value is remarkable, seven-eighths of the whole number being under that amount.

Local Taxation in the Capital of Vaud.

Table IV. gives the details of the taxpayers in different classes in the commune of Lausanne. It is open to each commune to do as it pleases about adopting progression in local taxation.

In Lausanne it was proposed to have only three classes for both personal and real property, to be taxed per 1,000 at the rates of 1.20, 1.80, and 2.0, for personal; and at 1, 1.50, and 2, for real estate.

A tax on house rents is levied for local purposes; the rate proposed was three per cent. on the annual value of dwelling houses, and two per cent. on the annual value of other buildings, with the following deductions:—£8 for bachelors and childless married persons, £12 for heads of families with one to three children, and £16 for those with more than three children. Of the 2,195 taxpayers in respect of earnings, 1,378 were married, and had 2,891 children and 195 aged relations dependent on them, for whom they were entitled to claim a deduction.

When graduation is applied to local as well as state taxation, the burden on the higher classes is very marked.

It is estimated that on the highest class of property in Lausanne the cantonal and local taxation will amount to 20 per cent. of the taxpayer's income.

Opinions will differ as to whether the "equality of sacrifice" thus required is in accordance with the principle of "equality of taxation," to which economists have generally given their approval. The latter term is evidently ambiguous, for it may mean:—(1) That each person should pay the same amount of taxes. (2) That each person should pay the same fraction of his income or property as other taxpayers. (3) That the contribution made to the revenue should be such as should press with equal hardship on every payer.

Social condition of Vaud v. that of Ireland.

The details of the distribution of real property in Vaud exhibit a social and economical condition very different from that of England and Ireland.

Is it better or worse than ours? That is a question which naturally suggests itself.

A country where the head of almost every family is a landowner,

or at least owns his house, is evidently in a healthier state than one where real ownership of a home is the exception.

It is real ownership that exists in Vaud.* In the report of her Majesty's representatives abroad on the tenure of dwelling-houses, Mr. C. O. Thornton, writing from Berne, says :—

“The English notion of degrees of estate in land is not only absent from Switzerland, but is almost incomprehensible to the Swiss themselves. Absolute ownership is the only condition known to them ; they possess no idea of such tenures as exist in England, viz. : building leases for ninety-nine years, copyhold, estate in tail, and so-forth.”

Every male citizen over twenty years of age has a vote, and directly influences the management of his commune and of the state. There is no pauperism in the English sense ; there are poor people, and there are poor funds in nearly every commune. Misfortunes, sickness, idleness, drunkenness, in Vaud, as well as elsewhere, cause many people to be poor ; destitute children, and old people unable to work, are supported at the public expense. Their commune boards them out, contracts for their support at the rate of about 6d. a day, but there is no regular organized, recurring, and hereditary pauperism. Attempts are made to check pauperism at its source. Persons dissipating their property by idleness, drunkenness, or extravagance, may be placed under wardship at the instance of their relatives, or of the authorities. Drunkards may be forbidden to frequent publichouses, and the sale of drink to them is prohibited under heavy and increasing fines.

A statement of Matthew Arnold, in a report made in 1886, on education in foreign countries, may seem almost incredible to us, who are so used to see poverty, pauperism, squalor, misery, that we can hardly imagine a society free from such accompaniments. He says : “What has been said of the general equality of conditions in Switzerland, supplies an answer to the question whether there are *separate schools for dirty and neglected children*—THERE IS NO SUCH CLASS OF CHILDREN.”—He is referring to the Canton Vaud.†

Is this a chance accompaniment, or a result of the Vaudois land and fiscal systems ? Every traveller may verify Mr. Arnold's statement. Whether in large towns like Lausanne, with 30,000 inhabitants, or in the smaller towns and villages, I have never been able to see (and I have looked for them), any class of children corresponding with the hordes of street arabs, gutter children—dirty, squalid, and untidy—that abound in almost every town and village in the United Kingdom.

* *Parliamentary Paper*, c. 4, 136, 1884.

† Compare with this the aspect of Limerick, as it appeared this autumn to a correspondent of the *Journal des Debats* :—“Through the half-open doors one sees the poverty of the furniture—is it furniture?—of the rooms. A crowd of children, shoeless and in tatters, leaving the bare skin exposed, whose faces are pinched with cold and hunger, may be seen playing in the gutters ; and I saw several, chiefly young girls, the head and shoulders covered with a thin shawl, diving into cellars where one would imagine that it was not possible for human beings to live, and only fit for growing mushrooms. It is, however, in these conditions that human creatures are born, live, and die. This misery is painful to see.”

TABLE I.—SHOWING THE CHANGES EFFECTED IN THE TAXATION OF REAL AND PERSONAL ESTATE, UNDER THE VAUDOIS CONSTITUTION OF 1ST MARCH, 1885, BY COMPARING THE TAX PAYABLE ON ESTATES AND INCOMES OF DIFFERENT VALUES IN 1886 AND 1887.

LAND TAX.			CHATTEL TAX.					
Capital Net Value of Real Estate.	Tax in 1886, at Fr. 1.40 /∞	Tax under New Law, at Fr. 1 0/∞ on the 1st Class.	CAPITAL.			SALARIES, ANNUITIES, AND LIFE INTERESTS.		
			Net Value of Personal Estate.	Tax in 1886, at Fr. 1.60 /∞	Tax under New Law, at Fr. 1.20 0/∞ on the 1st Class	Annual Taxable Amount.	Tax in 1886.	Tax under New Law, at Fr. 19.20 0/∞ on the 1st Class.
Francs.	Francs.	Francs.	Francs.	Francs.	Francs.	Francs.	Francs.	Francs.
10,000	14	10 00	10,000	16	12	500	16	9 60
20,000	28	20 00	20,000	32	24	1,000	32	19 20
25,000	35	25 00	25,000	40	30	1,250	40	24 00
30,000	42	32 50	30,000	48	39	1,500	48	31 20
40,000	56	47 50	40,000	64	57	2,000	64	45 60
50,000	70	62 50	50,000	80	75	2,500	80	60 00
60,000	84	77 50	60,000	96	99	3,000	96	79 20
70,000	98	92 50	70,000	112	123	3,500	112	98 40
80,000	112	107 50	80,000	128	147	4,000	128	117 60
90,000	126	122 50	90,000	144	171	4,500	144	136 80
100,000	140	137 50	100,000	160	195	5,000	160	156 00
150,000	210	237 50	150,000	240	345	7,500	240	276 00
200,000	280	337 50	200,000	320	495	10,000	320	396 00
300,000	420	537 50	300,000	480	825	15,000	480	660 00
400,000	560	737 50	400,000	640	1,185	20,000	640	948 00
500,000	700	937 50	500,000	800	1,545	25,000	800	1,236 00
600,000	840	1,137 50	600,000	960	1,965	30,000	960	1,572 00
700,000	980	1,337 50	700,000	1,120	2,385	35,000	1,120	1,908 00
800,000	1,120	1,537 50	800,000	1,280	2,805	40,000	1,280	2,244 00
900,000	1,260	1,737 50	900,000	1,440	3,225	45,000	1,440	2,580 00
1,000,000	1,400	1,937 50	1,000,000	1,600	3,645	50,000	1,600	2,916 00

TABLE II.—SHOWING THE CHANGE EFFECTED, UNDER THE VAUDOIS CONSTITUTION 1ST OF MARCH, 1885, IN THE TAXATION OF INCOMES DERIVED FROM EARNINGS, BY COMPARING THE TAX ON INCOMES OF DIFFERENT AMOUNTS IN 1886 AND 1887, AND SHOWING THE EXEMPTIONS OF INCOMES ON ACCOUNT OF FAMILY CHARGES.

INCOME FROM WAGES OR OTHER EARNINGS.												
Taxable Amount.	Tax in 1886, at 16-0/00	Tax under New Law, at Fr. 9.60 0/0 on the 1st Class.										
		Bachelor.	Married man.	With 1 Child.	With 2 Children.	With 3 Children.	With 4 Children.	With 5 Children.	With 6 Children.	With 8 Children.	With 10 Children.	With 12 children.
Fr.	Fr.	Deduction: Fr. 400	Deduction: Fr. 800	Deduction: Fr. 1,200	Deduction: Fr. 1600	Deduction: Fr. 2,000	Deduction: Fr. 2,400	Deduction: Fr. 2,800	Deduction: Fr. 3,200	Deduction: Fr. 4,000	Deduction: Fr. 4,800	Deduction: Fr. 5,600
500	0 —	100 0 96	—	—	—	—	—	—	—	—	—	—
1,000	3 20	5 76	200 1 92	—	—	—	—	—	—	—	—	—
1,250	7 20	8 16	4 32	50 0 48	—	—	—	—	—	—	—	—
1,500	11 20	10 56	6 72	2 88	—	—	—	—	—	—	—	—
2,000	19 20	17 04	11 52	7 68	400 3 84	—	—	—	—	—	—	—
2,500	27 20	24 24	18 48	12 72	8 64	500 4 80	100 0 96	—	—	—	—	—
3,000	35 20	31 92	25 68	19 92	14 16	9 60	5 76	200 1 92	—	—	—	—
3,500	43 20	41 52	33 84	27 12	21 36	15 60	10 56	6 72	300 2 88	—	—	—
4,000	51 20	51 12	43 44	35 76	28 56	22 80	17 04	7 24	7 68	—	—	—
4,500	59 20	60 72	53 04	45 36	37 68	30 0	24 24	18 48	12 72	500 4 80	—	—
5,000	67 20	70 32	62 64	54 96	47 28	39 60	31 92	25 68	19 92	9 60	200 1 92	—
7,500	107 20	128 40	118 80	109 20	99 60	90 0	80 40	72 24	64 56	49 20	33 84	1900 21 36
10,000	179 20	188 40	178 80	169 20	159 69	150 0	140 40	130 80	121 20	102 0	82 80	66 48
15,000	227 20	318 48	306 96	295 44	283 92	272 40	260 88	250 80	241 20	222 0	202 80	183 60
20,000	307 20	462 48	450 96	439 44	427 92	416 40	404 88	393 36	381 84	358 80	335 76	312 72
25,000	387 20	606 48	594 96	583 44	571 92	560 40	548 88	537 36	525 84	502 80	479 76	456 72
30,000	467 20	772 56	759 12	745 68	732 24	718 80	705 36	691 92	678 48	651 60	624 72	600 72
35,000	547 20	940 56	927 12	913 68	900 24	886 80	873 36	859 92	846 48	819 60	792 72	765 81
40,000	627 20	1,108 56	1,095 12	1,081 68	1,068 24	1,054 80	1,041 36	1,027 92	1,014 48	987 60	960 72	933 84
45,000	707 20	1,276 56	1,263 12	1,249 68	1,236 24	1,222 80	1,209 36	1,195 92	1,182 48	1,155 60	1,128 72	1,101 84
50,000	787 20	1,444 56	1,431 12	1,417 68	1,404 24	1,390 80	1,377 36	1,363 92	1,350 48	1,323 60	1,296 72	1,269 84

TABLE III.—SHOWING THE NUMBER AND VALUE OF PERSONAL AND REAL ESTATES IN THE CANTON VAUD, DIVIDED INTO SEVEN CLASSES.

Value of the different Classes.	Personal Estates.		Real Estates.	
	Number.	Value.	Number.	Value.
£ Up to 1,000	23,126	4,600,000	42,237	9,760,000
£1,000 to 2,000	1,603	2,240,000	4,430	6,160,000
2,000 to 4,000	876	2,400,000	2,107	5,720,000
4,000 to 8,000	456	2,560,000	753	4,120,000
8,000 to 16,000	216	2,360,000	336	3,960,000
16,000 to 32,000	82	1,760,000	70	2,240,000
Over 32,000	42	2,120,000	4	440,000
Totals, ...	26,401	18,040,000	49,937	32,400,000

This table is extracted from a report presented to the Legislative Assembly, by a member who proposed to divide real as well as personal property into seven classes.

TABLE IV.—SHOWING THE DISTRIBUTION OF TAXABLE PROPERTY IN THE COMMUNE OF LAUSANNE, TAKEN FROM DEBATES IN THE COMMUNAL COUNCIL.

A.—*Real Property.*

Population.	Number of Landowners.	Value of Real Estate, exclusive of public property.	Mortgage Debts.	Net Taxable Value of Real Estate.
30,300	1,859	£4,747,000	£1,720,000	£3,027,000

B.—*Personal Property.*

Number of Taxpayers.	Capital Value of Taxable Property.	Average Value of Personal Estate.
3,251	£4,420,000	£1,360

C.—*Salaries and Life Incomes.*

Number of Taxpayers.	Annual Amount of Income Taxed.	Average Value of Incomes Taxed.
345	£24,400	£70

D.—*Incomes derived from Earnings.*

Number of Taxpayers.	Annual Amount of Earnings.	Average Income from Earnings.
2,195	£240,000	£109

E.—5,000 House-rents are subject to a communal tax.

APPENDIX.

EXAMPLES ILLUSTRATIVE OF THE CONTRIBUTION MADE TO THE REVENUE OF THE UNITED KINGDOM BY INCOMES OF VARIOUS AMOUNTS,
DERIVED FROM EARNINGS AND PERSONAL PROPERTY.

Condition of Taxpayer ; No. in Household assumed to be Five.	Income.	Dutiable Articles Consumed.	Duty thereon.	Other Payments to Revenue.		Total Contribution.	Percentage on Income of Contribution to Revenue.
				Income-Tax at 8d.	Death Duty on Property.		
1. Labourer earning 12s. a week,	£ s. d. 31 4 0	Tea, 30 lbs. ; tobacco, 7 lbs; spirits, 1 gal.	£ s. d. 2 15 4	£ s. d. Nil	£ s. d. Nil	£ s. d. 2 15 4	8.8
2. Labourer and family earning 25s. a week,	117 0 0	Tea, 50 lbs.; tobacco, 20 lbs; spirits, 5 gals.	8 1 8	Nil	Nil	8 1 8	7.0
3. Professional man,	1,000 0 0	Tea, 60 lbs. ; 20 gals. light wine ; tobacco, 16 to 18 lbs. ; spirits, 5 gals.	9 0 0	33 6 0	Nil	40 11 0	4.2
4. Owner of personal pro- perty yielding 4 per cent.	1,000 0 0	Same as No. 3,	9 0 0	33 6 0	30 0 0	70 11 0	7.2
5. Professional man earn- ing £1,000 and own- ing £25,000 personal property yielding 4 per cent.	2,000 0 0	Tea, 100 lbs. ; tobacco, 16 to 18 lbs. ; light wine, 30 gals. ; spirits, 6 gals., or equivalent in heavier wines ; sundries,	12 0 0	66 12 0	30 0 0	108 12 0	5.85
6. Professional man earn- ing £5,000,	5,000 0 0	Double that of No. 5,	24 0 0	166 10 0	—	190 10 0	3.8
7. Owner of personal pro- perty yielding 4 per cent.	5,000 0 0	Double that of No. 5,	24 0 0	166 10 0	150 0 0	330 10 0	6.6

The death duty on personal property is at most equivalent to an annual tax of 3 per cent. ; on real estate it is very much less. The average annual consumption of spirits in Ireland is about one gallon per head of the population ; but the family of a labourer earning 12s. a week manifestly cannot, however they might desire to do so, use this quantity. In England the inhabited house duty would add a very small fraction to the percentage in the last column, in the case of the larger incomes. As regards the comparative taxation of different incomes, the taxes on dealers, hawkers, pawnbrokers, fall heavily in some cases on the poor, and are wholly unjustifiable from the "equality of sacrifice" point of view ; the taxes on carriages, servants, game licences, are very small in proportion to the incomes of those who usually pay them.

VII.—*Proceedings of the Statistical and Social Inquiry Society of Ireland.*

FORTIETH SESSION.—FIRST MEETING.

[Friday, 19th November, 1886.]

The Society met at the Leinster Lecture Hall, 35 Molesworth-street, The President in the chair.

The President (Mr. James McDonnell) delivered the Inaugural Address.

SECOND MEETING.

[Tuesday, 7th December, 1886.]

The Society met at the Leinster Lecture Hall, 35 Molesworth-street, The President in the Chair.

Mr. John H. Edge read a paper on "The Purchase of Land (Ireland) Act, 1885, generally known as Lord Ashbourne's Act."

Mr. Richard R. Cherry read a paper entitled "Considerations as to an Extended Scheme of Land Purchase."

THIRD MEETING.

[Tuesday, 14th December, 1886.]

The Society met at the Leinster Lecture Hall, 35 Molesworth-street, T. W. Grimshaw, Esq., M.D. (Registrar-General), in the chair.

Mr. R. M. Barrington read a paper entitled, "Notes on the Prices of some Agricultural Produce, and the Cost of Farm Labour for the past Fifty Years."

Mr. Edward O'Farrell read a paper entitled, "The Congested Districts of Ireland and how to deal with them."

The ballot having been examined, P. J. Tuohy, Esq., and Wm. Orr, Esq., Barrister-at-law, were declared elected members of the Society.