

Second—The Probate and Legacy duties should be incorporated with the income-tax, and the scale of taxation on succession to personal property equalised with the tax on income. At present, personal succession is taxed at various rates from 2 to 13 per cent., the greater part paying less than half the rate of income-tax.

Third—The succession duty on real property should also be incorporated with the income-tax, so as to prevent the undue partiality shown to landed property by the low rate of assessment on succession to real property. While the scale of taxation on freehold succession varies from 1 to 10 per cent., the greatest portion pays only 1 per cent., being only one-seventh of the tax on professional and mercantile income.

Fourth—The tax should be extended to all incomes below £100 a year, the only exception being in cases where the amount to be derived from it would not re-pay, or but barely re-pay, the expense of collection.

If such a perfect income-tax were established, the rate of taxation, as I have elsewhere shown (*Journal of Dublin Statistical Society*, vol. 1, p. 1, 1855), sufficient to raise the fifty millions sterling necessary to carry on the government of this empire, and to allow of all exceptional taxes being abolished, would not exceed two shillings in the pound.

VII.—*Proceedings of the Dublin Statistical Society.*

NINTH SESSION—THIRD MEETING.

[21st January, 1856.]

The Society met at the Royal Dublin Society House, James A. Lawson, LL.D. in the chair. The minutes of the last meeting having been read,

Professor Leslie read a paper on "Improvident Marriages."

Mr. Cairnes read a paper entitled, "The Effect of War on Prices."

The following gentlemen were elected members of the Society:—James Bristow, Esq.; William Hodges, Esq.; Peter Gale, Esq.; William M'Conkey, Esq.; and James Marten, Esq.

FOURTH MEETING.

[18th February, 1856.]

The Society met at the Royal Dublin Society House, Lord Talbot de Malahide in the chair. The minutes of the last meeting having been read,

W. Neilson Hancock, LL.D. read papers entitled, "Is Fire Insurance a proper subject of Taxation?" and "A Plan for removing

the insecurity of Depositors in Savings' Banks, and for providing for the losses of those who have trusted to Government Security."

The following gentlemen were elected members of the Society:—Richard Reeves, Jun., Esq.; Archibald S. Charteris, Esq.; James M'Gouran, Esq.; Hugh Sherrard, Esq.; and Francis Byrne, Esq.

FIFTH MEETING.

[17th March, 1856.]

The Society met at the Royal Dublin Society House, Thomas H. Todhunter, Esq. in the Chair. The minutes of the last meeting having been read,

P. J. M'Kenna, Esq. read a paper "On the Criminal Jurisdiction of Courts of Quarter Sessions in Ireland."

James Haughton, Esq. read a paper entitled, "Education the surest prevention of Crime, and the best safeguard of Property and Social Order."

The following gentlemen were elected members of the Society:—George Woods Maunsell, Esq.; William Dwyer Ferguson, Esq.; and Walter Boyd, Jun. Esq.

VIII.—*Notices respecting Barrington Lectures.*

BARRINGTON LECTURES ON POLITICAL ECONOMY.

The Council of the Statistical Society will on Friday the 9th of May, select the towns to which courses of lectures will be granted, under the Barrington Bequest, for the ensuing year. Applications for courses of lectures to be addressed, before the 8th of May, to the Secretaries, at 27, Summerhill, from whom further information can be obtained.