

"That Great Britain and Ireland must, for the purpose of this inquiry, be regarded as separate entities." Today such a major premiss sounds strangely absurd, for the financial separation of Ireland and Great Britain is no longer regarded as arguable. The Commissioners were asked to answer three questions, viz.: 1. What are the principles on which the relative taxable capacity of Great Britain and Ireland can be determined? 2. Upon those principles, what is the proportion between the taxable capacity of Great Britain and Ireland? 3. How much does Ireland pay to the Empire? how much does the Empire pay for Ireland; and to what items of Imperial expenditure is it fair that Ireland should contribute? Unfortunately the majority of the Commissioners do not answer any of these questions except No. 2, as may be seen by the following four conclusions, which, together with the proposition cited above, constitute the whole report: "II. That the Act of Union imposed upon Ireland a burden which, as events showed, she was unable to bear. III. That the increase of taxation laid upon Ireland between 1853 and 1860 was not justified by the then existing circumstances. IV. That identity of rates of taxation does not involve equality of burden. V. That whilst the actual tax-revenue of Ireland is about one-eleventh of that of Great Britain, the relative taxable capacity of Ireland is very much smaller, and is not estimated by any of us as exceeding one-twentieth." We cannot say that we think these conclusions of much value, or in any degree commensurate with the time and labour spent upon the inquiry. It is easy, however, to see that the Commission was dominated by the Home Rule statesmen of two years ago. For guidance we must turn to the dissentient reports and memoranda submitted by some of the very able men who served as Commissioners.

There are no fewer than five separate or supplementary reports and two memoranda. The ordinary man who expects a Royal Commission to supply him with cut-and-dried conclusions may well throw up his hands in despair. But there is one point, and that the most important of all, on which the Commissioners are really all agreed, though they approach it from opposite directions, and though they put it in different ways. The Commissioners are really all agreed that Ireland is overtaxed. To state it more specifically, the Commissioners are agreed that the taxable capacity of Ireland is one-twentieth that of Great Britain, and that in the year under examination, 1893-94, Ireland paid to the Imperial Exchequer about $2\frac{3}{4}$ millions sterling more than she would have paid if the total revenue taken from her had been in proportion to her taxable capacity. It is true that Sir David Barbour, late Financial Member of the Viceroy of India's Council, who refused to sign the majority report and presents us with a very able report of his own, claims what lawyers call a set-off. Sir David Barbour tells us that in the same year there was expended for Irish purposes $3\frac{3}{4}$ millions in excess of what would have been admissible if the expenditure for Irish purposes had been in proportion to Ireland's taxable capacity. Ireland, therefore, argues Sir David Barbour, was a gainer in 1893-94 by about one million sterling, and it is a debit, not a credit, balance. This may be logical and sound enough from a book-keeping point of view; but it savours too much of pedantry to impress the public. It has also to be said that some of the Commissioners speak of Ireland's taxable capacity as one-twentieth that of Great Britain, while others describe it as one-twentieth that of the United Kingdom. But this appears to make very little difference either to the figures or to the conclusions drawn from them. The one broad fact which the public will lay hold of—and it is no inconsiderable result of these labours—is that in the opinion of a Royal Commission Ireland pays more than her fair share into the Exchequer revenue.

There is a remarkably clear and informative report signed by the O'Conor Don, who took the place of Mr. Childers as chairman, and Messrs. John Redmond, M.P., Charles E. Martin, William Hunter, M.P., and Gustav W. Wolff, M.P. One important question referred to the Commission, but shirked by the majority, the O'Conor Don's report answers categorically: "So long as Great Britain and Ireland continue to be united,

under one Parliament, it is, in our opinion, impossible to discriminate between objects of Imperial expenditure to which Ireland should, and those to which she should not contribute." That is a sound judgment, and knocks on the head all Mr. Sexton's nonsense about the Army and Navy being an insurance of British incomes, and the National Debt having been contracted for British interests, as well as Lord Welby's futility about Ireland's making "a reasonable contribution to such Imperial services as National Debt, Army and Navy." The most interesting and impressive passage of the O'Conor Don's report is that which exhibits the disastrous effect of Sir Robert Peel's Free-trade policy upon Ireland as compared with Great Britain. The economic condition of Ireland was precisely the reverse of that of Great Britain in 1846, and is still so. The only justification of Peel's policy was that opening the ports would lower the price of food-stuffs, and consequently enable the manufacturers to produce a larger amount of goods at a lower cost. But Ireland is not a manufacturing but an agricultural country, which lives by producing food-stuffs. The Irish have suffered from the cheap prices in the British markets produced by the untaxed and imported supply of foreign corn, live stock, dead meat, butter, eggs, and cheese, and they have no set-off. The tariff which Peel threw away had, of course, to be made good by taxing tea, spirits, and tobacco. The O'Conor Don's report reminds us that the Irish population consumes a rather large amount, in proportion to its wealth, of spirits, tea, and tobacco. "This being so, it does not appear that a fiscal system which raises no revenue from food-stuffs, but does raise a large revenue from spirits, tea, and tobacco, is advantageous to the population of Ireland, although it may be advantageous to the population of the United Kingdom looked at as a whole." We really do not know how this reasoning can be answered. "Ireland," the O'Conor Don's report continues, "as an historically distinct section of the United Kingdom, with a right under the provisions of the Act of Union to special consideration in fiscal matters, may fairly claim compensation of some kind for the disadvantage which she suffers in consequence of the existing methods of raising revenue." This conclusion, we confess, seems to us to be both historically accurate and economically true.

But, of course, the determination of the taxable capacity of Ireland, as compared with Great Britain, depends upon the test of relative annual wealth which is applied to the two countries. What is the taxable capacity of an individual? The margin of income, surely, that remains after providing for the necessaries of life according to his position in the social system. The test applied by the Commissioners seems to have been Income-tax and Death-duties. But the consumption of tea, tobacco, and spirits, which are not necessaries, are certainly a test of a man's taxable capacity. If the Irishman chooses to drink more whisky than the Englishman, he must pay for the luxury. Lord Farrer, Lord Welby, and Mr. Bertram Currie suggest, in a supplementary report, that the Irish should fix and collect their own taxes, and pay for their own administration. But, as the cost of administration is higher in Ireland than in any other part of the United Kingdom, this would only mean increased taxation for Ireland, or administrative laxity, or bankruptcy. If there be safety in a multitude of counsellors, we have it here. But we cannot suppress an uneasy consciousness that the difficulty of applying anything like an accurate or scientific test to the relative taxable capacity of the different parts of the United Kingdom rather derogates from the authority of this Blue-book. As the basis of legislative action, these various reports would have to be used by any Government with the greatest caution.

CHEAP MICROSCOPES AND A MORAL

THE story of the cheap microscopes, to be presently followed, no doubt, by the story of the cheap chemical balance, and, it may be, by the story of the American bicycle, is, the writer submits, at the very centre of this trouble about German competitors. It displays you the British merchant and his methods very

purely: his curious contempt for the common man, his regal incapacity for considerations of small change, his autocratic bearing, his love of a bouncing overcharge even at the cost of business. The writer is clearly no Protectionist. He submits the trouble is barely at all a question of tariffs, and not essentially a question of technical education. It is something wider. To use an admirable phrase, made in Germany by one Herbart, the British merchant needs an enlargement of his "circle of thought," and only financial stresses will do him that service. Then he will take to technical education as a matter of course. But to the story.

Seven years ago there were, I suppose, very nearly as many medical students and science students and amateurs of botany, biology, pond-life studies, and so forth, as there are to-day. They all needed microscopes, and those who had from five guineas upward to spend upon an instrument got them from English manufacturers. Those who had not, coveted, and for the most part went without. Seven years ago there was no compound microscope worthy of the name upon the market at a less price than five guineas. Of that the high power was very unsatisfactory; it was good only for elementary work. Even to buy one at that price involved humiliations, just as buying the lowest priced article at a respectable English shop does always involve humiliations. The buyer was shown a fifty-guinea instrument some opulent amateur had ordered, and was left to infer he was certainly no gentleman to be buying this cheaper stuff. Many of the cheaper English microscopes were made of a nasty looking white metal, and delivered in cardboard boxes—it would seem just to teach the mean creatures who bought them a lesson. And the higher-power lenses seemed to have been ground at times in an exceedingly offhand spirit. "Cheap goods," quoth the manufacturer. A really efficient microscope was, in fact, so costly and so difficult of access that one can understand many were deterred from biological studies by their use, and students, to their infinite annoyance and detriment, clubbing to share one. The general practitioner as a rule sold his, at the end of his student days. But to any demand for a cheaper instrument the British manufacturer replied in his stereotyped formula—and, were the industries of this country protected, he might be doing so to-day. "Can't be done," said the British merchant, and to point the moral would produce a "toy" or a "junior" microscope at thirty shillings or two guineas that was a downright insult to a modern nursery.

And then came the cheap and nasty German microscope—one of which has been my good friend and companion for the last five or six years. The cheap and nasty German microscope was made of brass, pleasant to see and handle, strong, easy to work, with an astonishingly good high power, and neatly packed in a stout box of polished wood. It was in the very best style; it had all that was necessary, and nothing superfluous. And the price of this cheap and nasty German instrument to the English purchaser was three and a half guineas. It simply kicked the contemporary British five-guinea instrument out of the market. In the high power, particularly, there was no comparison between the two. At the time it came over—things have altered since—it was the equal in efficiency of any English instrument at double the price. And I have no doubt the dealers won a fair profit. At that time I was engaged in teaching biological science to candidates for London degrees, and I saw it arrive. Most of these candidates were school teachers and medical students, and anything but opulent. To begin with, the want of microscopes was the curse of their work. In a class of a score, there would be perhaps eight or nine students too poor to own instruments, one or two with worn-out second-hand things, and for the rest an ancestral oddity or so, a maddening toy caricature, and perhaps four or five really efficient eight or ten guinea ones, hired or owned, round which the class clustered like a swarm of bees. Now in the classes I used to teach the German maker reigns almost alone, and every student has his microscope. And the Germans are using their small microscopes as a means for the introduction of more complicated instruments of undeniable cheapness and efficiency. They

must be selling hundreds of microscopes in this country. The English manufacturer has come down to the German prices, but a market once lost takes years of recovery. Not that the English manufacturer ever had the market represented by the poor modern student. He was simply too high and mighty for such middle-class traffic. That must be borne in mind. His business method for years had been the stupid one of trying to force his customers to purchase goods beyond both their requirements and means, or letting them go without. And doubtless under his ascendancy dozens of English students went without this most necessary appliance for scientific study. It is not only a question of lost trade, but also one of intellectual hindrance—a far more serious national impoverishment in the long run.

That is the story of the cheap microscope. There is another story I am fairly certain some will be writing in five or six years' time—the story of the cheap chemical balance. It is now generally recognized as a matter of urgent public importance that a considerable number of people should be practically and efficiently taught chemistry. There are classes in chemistry enough in this country, Heaven knows! but for the most part they engage in learning to gabble text-books or watching their lecturer's experiments from the remote recesses of a class-room. Laboratory work in nine cases out of ten means a kind of work fudged by teachers to fill up time, and called qualitative analysis. All authoritative writers upon the teaching of chemistry agree that chemistry cannot be properly taught unless each student can work extensively at a balance. Since no teaching can be cheap that is not worked in classes, it is eminently desirable that there should be at least one balance to each couple of students. Now at present there is no efficient balance sold at such a price as will admit of chemistry being taught in the prescribed and efficient way in middle-class or continuation schools; a balance, that is, at about twelve or fifteen shillings. From any practical scientific instrument maker the reader consults he will learn that it "can't be done"—just as he would have learnt the impossibility of a three-and-a-half-guinea microscope seven years ago. Yet, nevertheless, that balance will be done in the next five years—a practicable weighing machine, possibly on the lines of the counterpoise letter balances that have nearly swept the good old costly brass scale and weights out of existence. It will be done because this particular market cannot possibly take anything higher. And the odds are that it will be done in Germany. And from Germany too, in the wake of the balance, will come, sooner or later, intelligently arranged cheap sets of apparatus for the teaching of chemistry.

I could enlarge upon the amazing want of enterprise of the English scientific instrument maker, so far as the cheaper, but in the end—if he would only test them—more lucrative branches of his business go. He is particularly opposed to science teachers and science students, insisting upon a dilemma of exquisite finish and impossible price, or—trash, and "I told you so." For years it was impossible to get a box of biological dissecting instruments under a guinea; in most shops they would have asked thirty-five shillings or two guineas. For the classes I have already referred to this price was too high, and certain enterprising booksellers arranged and sold a quite sufficient box for ten and sixpence. These we got in before the Germans, and in a year or so the scientific implement dealers had learnt their lesson. Now you can get an admirable box for that price in quite a number of shops.

But enough of these anecdotes: one carries the moral as well as a hundred. I have no doubt the little peculiarities I have developed are not confined to scientific instrument makers. Protection in the cases I have stated could only have worked to protect the British merchant from the stimulus he has received and to prolong his really stupid obstruction of the important national work of education. And technical education would scarcely have remedied the matter. The defect was just sheer want of business capacity, that unpatriotic serenity that seems inevitable in a generation following a period of undisputed prosperity. We want, in fact, a mission to our merchants and manufacturers

to enlarge their circle of ideas. That enlargement attained, they will see to technical education as a matter of course, and they will require no other protection.

H. G. WELLS.

SALVAGIA.

ALMOST the most horrible doctrine ever enunciated by theologians is, in my opinion, the attribution of our misfortunes to Providence. An all-wise power, all merciful and omnipresent, enthroned somewhere in omnipotence, having power over man and beast, over earth and sky, on sea and land, able (if usually unwilling) to suspend all natural laws, seated above the firmament of heaven, beholding both the evil and the good—discerning, we may suppose, the former without much difficulty, and the latter by the aid of some spectroscope at present not revealed to men of science—sees two trains approaching on one line, and yet does nothing to avert the catastrophe or save the victims. Withal, nothing consoles humanity for their misfortunes like the presence of this unseen power, which might do so much good, but which serenely contemplates so many evils.

I have often thought that, after all, there is but one idea at the bottom of all faiths, and that, no matter if the divinity be called Jehovah, Allah, Moloch, Dagon, or the Neo-Pauline Providence of the North Britons, the worshippers seem to esteem their deity in proportion as he disregards their welfare.

Some have maintained that the one common ground of all the sects was in the offertory; but more recent reflection has convinced me that the impassibility of Providence provides a spiritual, if unconscious, nexus which unites in one common bond Jews, Christians (whether Coptic, Abyssinian, Greek, or Roman), Mohammedans, Buddhists, the Church of England with that of Scotland, and the multitudinous sects of Nonconformists, who, scattered over two hemispheres, yet hate one another with enough intensity to enable mankind to perceive that they have comprehended to the full the doctrines of the New Testament.

It may be that the knowledge that the aforesaid Moloch is reputed to have endowed mankind with free will to work out their own salvation consoles some people for his neglect to exercise the power he is supposed to have of preventing suffering altogether. This leads a man somewhat deeper than it is expedient for him to show that he is going. If omnipotent, how then bound by natural laws, and if bound by any laws, wherein the common sense of abrogating them for individuals?

I know a little village in the country, generally described in old Italian maps under the title of "Salvagia," where the providential scheme is held in its entirety. Nothing, at first sight, proclaims the fact why a great power should specially concern itself about the village. Still, is it not the case that, as a rule, blear-eyed, knock-kneed young men imagine that they touch the heart of every woman who pities their infirmities? Do not red-haired and freckled, cow-houghed maidens usually attend a fancy ball attired as Mary Queen of Scots, and think their fatal beauty deals destruction on the sons of men, unconscious that their lack of charm preserves them safe from those temptations by means of which alone virtue can manifest itself? That which holds good of individuals often applies to people in the bulk. So of my village in Salvagia. A straggling street, looking upon a moor, bordered by slated living boxes, each with its "jaw-box" at the door and midden at the back, its ugly strip of garden without flowers, in which grew currants, gooseberries, with nettles, docks, potatoes, and the other fruits known to the tender North.

In every house a picture of Dr. Chalmers flanked by one of Bunyan, and a Bible ever ready on a table for advertisement, as when a minister or charitable lady calls, and the cry is heard of "Jeanie, rax the Bible doon, and pit the whisky-bottle in the aumrie." Two churches and two public-houses, and a feud between the congregations of each church as bitter as that between the clients of the rival taverns. No whisky or no doctrine from the opposing tavern or conventicle could possibly be sound. No trees, no flowers, no industry, except the one of keeping idiots sent from

Glasgow, and known to the people as the "silly bodies." Much faith and little charity, the tongue of every man wagging against his neighbour like a bell-buoy on a shoal. At the street corner groups of men standing spitting. Expectoration is a national sport throughout Salvagia. Women and children are afraid to pass them. Not quite civilized, not quite savage, a set of demi-brutes exclaiming, if a woman in a decent gown goes past, "There goes a butch."

A school, of course, wherein the necessary means of getting on in life is taught. O education, how a people may be rendered brutish in thy name! Behold Salvagia! In every town, in every hamlet, even in the crofting communities upon the coast, where women till the fields and men stand idle prating of natural rights, the poorest man can read and write, knows history and geography, arithmetic up to the Rule of Three—in fact, sufficiently to overreach his neighbour.

Still, in the social scale of human intercourse the bovine dweller in East Anglia is a prince compared to him. How the heart shrinks, in travelling from London, when, the Border passed, the Scottish porter with a howl sticks his head into the carriage and bellows "Tackets—are ye gaeing North?" No doubt the man is better educated than his southern colleague, but as you see him once, and have no time to learn his inward grace, his lack of outward polish jars upon you. After the porter comes the group of aged men at Lockerbie, all seated in the rain, precisely as their forbears sat when Carlyle lived at Craigenputtock. Then come barefoot boys selling the "Daily Mail," the "Herald," and "Review," till Glasgow in its horror and its gloom receives you, and you lose all hope.

Throughout Salvagia "Thank you" and "If you please" are terms unknown. In railway trains we spit upon the floor and wipe our boots upon the cushions, just to show our independence; in cars and omnibuses take the best seats, driving the weaker to the wall like cattle in a pen. In streets we push the women into the gutters, "It's only just a woman" being our excuse. Our hearts we wear so distant from our sleeves that the rough frieze of which our coats are made abrades the cuticle of every one it touches. Our reverend novelists, 'tis true, have found out much about us, previously quite unsuspected by ourselves; but then their works are not for home consumption, but sell in England and America, where, I understand, they touch the cords of the Great National Heart, and loose the strings of the Great National Pocket.

Back to our village—"Gart-na-cloich," I think the name, meaning the enclosure of the stones. Stony indeed the country, stony the folks, the language, manners, and all else pertaining to it. Even the Parameras outside Avila, where every boulder is a tear that Jesus wept, is not more sterile. Not that Jesus had ever aught to do with Gart-na-cloich. The deity worshipped there is Dagon, or some superfetated Moloch born in Geneva.

In no Salvagian village is there any room for a gentle God, a God of love and pity. "None of your Peters; gie me Paul," is constantly in everybody's mouth, for every dweller in Salvagia is a theologian. Faith is our touchstone, and good works are generally damned throughout the land as savouring of Erastianism. Only believe, that is sufficient. "Show me your moral man," exclaims the preacher, "and I will straight demolish him"; the congregation nod assent, being well convinced "your moral man" is not a denizen of Gart-na-cloich, or, if he was, that the profession of a "cold morality" on earth must lead to everlasting fire, in the only other world they hear of from the pulpit.

Our sexual immorality, and the high rate of illegitimacy, we explain as follows. Who would buy a barren cow or mare? Therefore, as we cannot buy our wives and sell them, if they prove unprofitable, 'tis well to try them in advance, and as our law follows the Pandects of Justinian, being more merciful to those who come into a hard world through no fault of their own than that of England, the matter is put right after a year or so, and all are pleased. That which a thing is worth is what it brings we teach our children from their earliest days; we inculcate it in our schools, at mart and fair, in church, at bed and board, and that accounts for the hide-bound view we take of everything.