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JOURNAL

OF THE

STATISTICAL SOCIETY

OF

LONDON.

VOL. XVI.

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1853.

NOTICE.

THE Council of the Statistical Society of London wish it to be understood, that, while they consider it their duty to adopt every means within their power to test the facts inserted in this Journal, they do not hold themselves responsible for their accuracy, which must rest upon the authority of the several Contributors.

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OBJECTS AND PROGRESS
OF THE
STATISTICAL SOCIETY.

12, ST. JAMES'S SQUARE.

THE Statistical Society of London was founded on the 15th of March, 1834, in pursuance of a recommendation of the British Association for the Advancement of Science, for the purpose of collecting, arranging, and publishing facts calculated to illustrate the condition and prospects of society, and especially facts which can be stated numerically and arranged in tables. The collection of new statistical materials, it was contemplated, would form only one part of the Society's labours; the condensation, arrangement, and publication of those already existing, whether unpublished, or published only in an expensive or diffuse form, or in foreign languages, being a work of equal usefulness. It was also a prominent object of the Society to form a complete Statistical Library as rapidly as its funds would permit.

Such was the purport of the original prospectus; and now that the Society is in the *twentieth* year of a prosperous existence, its Fellows have every reason to revert with satisfaction to this outline of its objects; for it is very seldom that the first designs of a public association for the advancement of science are all carried out with so much success as has attended upon those which that prospectus describes. The resources of the Society were, in the first instance, chiefly devoted, under the direction of its Committee, to the collection of new statistical information, and to this great purpose a part of its funds is still appropriated. Its monthly meetings have cultivated among its Fellows an active spirit of investigation, and brought out the valuable results of much individual labour. Its journal has fulfilled the purpose of condensation and publication; and the valuable books and papers which have already been collected form a library of facts of no mean utility.

The Sixth Annual Report of the Society, which contains an elaborate description of the scope and system of its labours, divides Statistics into the following chief sections:—

I. The *Statistics of Physical Geography, Division, and Appropriation*; or, geographical and proprietary Statistics.

II. The *Statistics of Production*; or, agricultural, mining, fishery, manufacturing, and commercial Statistics.

III. The *Statistics of Instruction*; or, ecclesiastical, scientific, literary, university, and school Statistics.

IV. The *Statistics of Protection*; or constitutional, judicial, legal, military, and criminal Statistics.

V. The *Statistics of Life, Consumption, and Enjoyment*; or, of population, health, the distribution and consumption of the commodities of life, and public and private charity.

All the departments of Statistics above described may be cultivated to the development of as many branches of moral science, and to the attainment of that true insight into the actual condition of Society, without which the application of remedial measures is purely empirical.

Under this conviction, the original prospectus announced the intention of the Society carefully to exclude all "opinions" from its publications; not, assuredly, with the view of discouraging the proper use of hypothetical reasoning, but for the purpose of devoting the pages of its transactions to facts, and not to systems. In the pursuit of almost every investigation, the inquirer will adopt some hypothesis; but its truth and completeness, or its fallaciousness and insufficiency, must be demonstrated by observation and experiment. It is therefore the main purpose of scientific associations to call forth and register the results obtained by these processes; and observation in the wide field of human interest supplies those "facts calculated to illustrate the condition and prospects of society," which it is the design of the Statistical Society to "collect, arrange, and publish."

The pursuit of Statistical inquiries has already made such progress, not in England alone, but throughout Europe, as henceforth to be a necessity of the age, and one of its most honourable characteristics. Thus, errors as to the actual condition and prospects of society are daily exploded, and more just data are supplied to guide the exertions of the philanthropist, the judgment of the legislator, and the speculations of the reasoner. The labours of the Statist, indeed, can alone assure us that we are really advancing in that knowledge of human interests in the aggregate to which it is no longer possible to deny the name of Science.

The Statistical Society of London consists of an unlimited number of Fellows, admitted by ballot, without any entrance fee, but paying a subscription of two guineas per annum; of foreign Honorary Members; and of Honorary Corresponding Members, resident out of the United Kingdom; and it carefully cultivates a connexion with the several local societies of the Empire, and a correspondence with those of Foreign Countries. Fellows elected in or after the month of June are exempt from paying their subscription for the current year. The Journal of the Society, published quarterly, is distributed gratuitously to all the Fellows; its library is one of circulation; and its Rooms and its Monthly Meetings are of great resort.

QUARTERLY JOURNAL

OF THE

STATISTICAL SOCIETY.

MARCH, 1853.

The Income and Property Tax. By WILLIAM FARR, Esq., M.D., F.S.S.

I.

A CERTAIN number of things in the United Kingdom possess value; and, because they belong severally to the inhabitants, are called Property. Property is constantly changing—acquiring and losing value. When its forms are multiplied, the resulting value is called produce; of which agriculture offers the most familiar examples in fruits, grain, and stock. Here is an increase in the number of things of which the property consists. Thousands of grains of wheat, of blades of grass, of the young of sheep, oxen, and horses, are created, in which value is incarnated and visible. Produce appears also in another form; the increase is in the quantity or characteristic quality of the matter of which each thing of value is constituted; as when lambs, calves, colts, grow gradually, into sheep, oxen, horses. If you take their value at the beginning and at the end of the year; you find that although their number has decreased by death for instance, their value has increased: it will go on increasing for months, or for years. The increase in value is indicated, but not measured, by the increase in the number or bulk of the products; for crops of twice the average quantity will not sell for twice the average sum. The value is measured by money; by coins of gold and silver, or by any other thing of which the value is, or is assumed to be, invariable for the time: the difference in the amount of money for which either the things proceeding from the property, or of which the property is composed, will sell, is the produce. The forms of produce then are various. Thus, if a stock of horses is worth 5,000*l.* on the first day of the year, and 6,000*l.* on the last day of the year, while 2,000*l.* have been realized by sales during the year, the produce of the stock is 1,000*l.* + 2,000*l.* = 3,000*l.* Or if a horse-dealer has a young horse worth 20*l.*; the services of the horse in the year yield 10*l.*, and at the end of the year it will sell for 35*l.*, the annual produce of the horse is 10 + 15 = 25*l.* At a given age the animal attains its maximum value; and the hire of its services constitutes

the whole of the produce. Such is the nature of the produce of property in living animals, which may be taken as the type of all property.

Produce then is expressed by the value in money which the property yields during the year, either in separate products, in the increase of value, or in the price of its services. The income of a lawyer, a doctor, a clergyman, a merchant, or a tradesman, is in this sense as much produce as the proceeds of a farm; it is the money value of his services, and of the services of all the instruments and agents in his possession. But anything which yields produce that will sell for money is property, although it may be itself inalienable; consequently, all the free labourers, artizans, professional men, of the United Kingdom, having within them this power of production, are as essentially property as the things usually designated by that name, and characterised as personal or real, movable or immovable. Exclusive of all his external property, every man is worth something.

I propose to call the property inherent in a man his *Inherent Property*; and all other property of which he has possession, *External Property*. All the produce of property evidently includes pre-existing value. Thus the produce of a farm includes the value of materials, of wear of stock, of labour, and skill which have been expended in its production; so, also, do the proceeds of a manufactory, a shop, a mercantile concern of any kind, a class of professional men. The difference between the value of the produce and its cost is profit, which is consequently increase of value. When the cost exceeds the value of the produce, the result is designated loss; and, although this negative quantity is the result of innumerable transactions, the aggregate result of the enterprises which are carried on is profit; as the value of all the property in the hands of man increases, and, after replacing the value of inevitable labour, leaves a surplus at his disposal for his enjoyment, gratification, and delight.

The interest of money in perfect security is the expression of this profit, at any given time, in any given country. And the rate of net profit now in England is, I conceive, nearly expressed by 3 per cent. per annum. The rate of profit, in the popular sense, is much higher; but in that sense the word can scarcely be used with advantage in science. A merchant having capital engaged in commerce, has a surplus in the produce of the year; and sometimes mistakes for the profit of his *Capital* this produce *minus* the current expenses of the year; whereas the profit of the capital is only obtained by a further deduction of a premium for insurance on the property, and of the wages of his industry; the wages, as I shall immediately show, consisting also of produce—that is, partly of the increase of the property which is invested in the nurture, education, and professional training of the class to which he belongs, and partly of a portion of that property. Profit in this vague sense may be at the rate of 5, 10, 20, 100, or 1,000 per cent. on the *stock*—that is the external property—which is engaged in the business, trade, or profession.

The interest of capital, which is property in a particular form, can invariably be resolved into two, if not three, variable elements—the profit, the premium of insurance against loss, and the reward of skill, in some cases, of making investments. The latter element may for the moment be left out of consideration. Then, if 3 per cent. is profit, 2 per

cent. covers common risks of loss; hence 5 per cent. is in England a common rate of interest on engaged capital. No foreign Government can now borrow any large sum of money at a rate of interest lower than 5 per cent.; the 2 per cent. being, I conceive, the premium of insurance against loss of profit and capital. Property exists in an infinite variety of forms: thus, there is property in land, in houses, in railways, in canals, in mines, in metals, in manufactories, in fisheries, in stock in trade, in farm stock, in the bodies of the industrial classes. The specific produce of each kind of property varies infinitely in amount; and the proportions in which profit and pre-existing capital enter into the various kinds of produce also vary infinitely. These quantities and proportions fluctuate from year to year in different classes of property; but, on the average, the rate of profit on every kind of property is equal. For if property of any kind yields a profit above the average, it is by a transfer of capital produced in larger quantities, until the price is reduced so as to leave only the average profit; and conversely. It is true that the quoted rates of profit on every kind of investment, as well as the rates of wages in different trades, and the prices of commodities from year to year, vary. But these rates must not be confounded with the actual profits realized. The Portuguese Four per Cents. are quoted at 40½, the Spanish Three per Cents. at 49, English Three per Cents. (Consols) at 100½ in the "Times" of to-day (January 12); and the rate of interest on investments in these three stocks will, therefore, be 10, 6, and 3 per cent. respectively; besides the value of the chance of being paid off when Spanish and Portuguese stocks are at par. What the actual result of a single investment in each of the stocks may be it is impossible to say; but it will probably be found, if the profit of all the investments which have hitherto been realized in the three kinds of stocks is ever investigated, that the balance is not on the side of the stock on which either 10 or 6 per cent. interest is promised.

No constant relation exists then between the value of property and of produce; or between stock and the nominal rates of interest; but there is, in every kind of property, on a series of years, a steady relation between property and profit.

A large quantity of the property of the country—such as furniture, jewels, the precious metals, cash, pictures, parks—is often called unproductive; but, I apprehend, erroneously. All these things have been purchased with money, and may again be converted into money, the representative of capital, which can always be invested productively; and if, instead of investing 10,000*l.* in land, which would produce 300*l.* a-year, you invest it in furniture, pictures, or jewels, it is evident that you select this investment because property in such a form yields services which you esteem at a higher value than 300*l.* a-year. These services are products; and the property is, therefore, productive. When an object ceases to be serviceable, and ceases to be exchangeable for value, it ceases to be property, and at the same time ceases to be productive.

The Income of the year taken generally is the sum of the year's Produce; which, it will be recollected, consists partly of profit and partly of pre-existing property; and while the *Incomes* of some of the 28 millions of people in the United Kingdom are almost entirely profit, the incomes of others consist entirely of pre-existing property.

This Income is expended by each member of the state—(1), individually—in families; (2), in voluntary associations for specific purposes, such as clubs, societies, colleges, commercial companies; (3), in townships, parishes, boroughs, counties, on local purposes, or in what is sometimes called local government; and (4), in his collective capacity as a member of that great society—to use Aristotle's designation—the *State*. The ordinary revenues and extraordinary resources constituting the public *Income* of the United Kingdom for the year ending January 5, 1852, amounted to 56,834,711*l.*; of which 56,271,257*l.* are called in the public accounts the ordinary revenue, including 378,783*l.* from the Crown lands and small branches of the hereditary revenues; 22,197,075*l.* from customs dues; 15,400,420*l.* from excise duties; 6,529,050*l.* from stamp duties; 2,422,168*l.* from the post-office; 3,789,984*l.* from the land and assessed taxes; 5,440,350*l.* from the income tax; 113,426*l.* from the surplus fees of regulated offices, &c. If we deduct the receipts from Crown lands, the public income is in the proportion of about 2*l.* a head on the population. The income tax, which has been levied annually since 1842, is less than one-tenth part of the public revenue, and less than 2 *florins* a head on the population.

The Revenue of the State is that portion of the produce which is expended in common; in the discharge of common duties, on national objects, institutions, works, achievements. The protection of the property and lives of the people is its main, but not its paramount object; for it is not, happily, the destiny, either of a State or of an individual, to expend all its energies on self-preservation.

The State, out of its revenues, has (1) to fulfil all its engagements with the public creditor, and thus to preserve the public faith inviolate—protect our honour; (2) protect life and property; (3) maintain its own existence and greatness in the political and social institutions of the country; (4) promote education, culture, art, science, and religion; (5) work out historical achievements, in which the whole strength of the nation is exerted, as it would be, for example, to repel an invasion,—acquire, as England has done, large territories, free slaves, avert wrongs, redress violations of the law of nations, found great colonies; to secure its immortality, and transmit its life as well as its glories to new nations in this and in the other hemisphere. Such are some of the purposes on which the annual revenue of the United Kingdom has been—should be expended; and to all such purposes there can be no doubt that every person who is in, or has property in that great Company, his Country, should contribute; and no more obviously just rule for determining the quota of his contributions can be laid down than this:—

That each member of the community should contribute every year to the public expenditure in a fixed proportion to the amount of Property in his possession during that year.*

For no more exact measure of his ability and duty to contribute to the public revenue can be found than the value of his property supplies. As it is the measure of the loss against which he is insured by the State, it is also the measure on which his contributions to the public Exchequer should be rated. "The subjects of every State,"

* See the Evidence taken by the Committee of the House of Commons on the Income and Property Tax, 1852, No. 510, Q. 4895—9.

says Adam Smith, in his first maxim on taxes,* “ought to contribute towards the support of the Government, as nearly as possible, in proportion to their respective abilities; that is, in proportion to the revenue which they respectively enjoy under the protection of the State. The expense of Government to the individuals of a great nation is like the expense of management to the joint tenants of a great estate, who are all obliged to contribute in proportion to their respective interests in the estate.”

This celebrated maxim of Adam Smith—even restricted as it is unnecessarily in the second clause of the first sentence—would be strictly applicable to the taxation of the kingdom, if the revenue of every subject was derived from the same source; for as the dividends of A, B, and C, in a public company are in exact proportion to their stock, their respective contributions to the common expenses is proportional as well to their dividends as to their stock; and, if a call is made, each individual contributes, without question, in the ratio of his shares—in the ratio, therefore, of his income, which it is here assumed is all derived from the same fund. If A, B, and C have incomes derived from the Three per Cent. Consols of 1,000*l.* 2,000*l.* 3,000*l.* a-year respectively, and each is taxed 30*l.* 60*l.* and 90*l.* a-year, they will be taxed equitably as between themselves, in the ratio of their respective properties, whether their stock will sell for 33,333*l.*, 66,667*l.* 100,000*l.*, or half those sums. Again, if all the incomes of the subjects of the State were of the nature of Long Annuities, which are now quoted at 6½, each individual's revenue, consisting partly of profit, but chiefly of capital, would be strictly in proportion to the value of his property, and a tax may be equitably rated either on the revenue or on the property. So if the community was represented by the persons in this society, of the same age, whose incomes were derived from a profession, they may be taxed either at an equal rate on those incomes or on the value of those incomes; and few would have any just ground of complaint. But the fact is, that the revenues of different classes of the community are the produce of different kinds of property, and the uniform tax on this produce—called *Income*—is neither proportional to the profit, property, or ability of the taxpayer. Thus, in the present year—

	£	£
A has property 33,333 in Consols; income.....		1,000
B has property 6,500 in Long Annuities; income....		1,000
C has property 15,000 in houses; income		1,000
D has property 30,000 in land in England; income....		1,000
E has property 17,000 in land in Ireland; income....		1,000
F has property 10,000 in Life Annuities; income		1,000

If the revenue expresses the value of these properties, it is evident that you might exchange the Consols for the life-annuity; if you admit that the one is more than three or five times as valuable as the other for sale, you cannot contend for a moment that it is equal to the other in levying a tax on their owners. It will be immediately seen, in conformity with the principle previously laid down, that though the incomes are the same—the produce is the same—the *Profit* is in proportion to the value of the respective properties. Thus the year's interest on 33,333*l.* in Consols is 1,000*l.*; the interest on the 10,000*l.* invested in the annuity

* Book v., c. 2, part 2.

is 300*l.*; the additional 700*l.* composing the annuity of 1,000*l.* is pre-existing capital returned. The original statute, 5 and 6 Vict., c. 35, which is popularly called the Income Tax, is not so entitled; it is "An Act for granting to Her Majesty Duties on PROFITS arising from Property, Professions, Trades, and Offices." The profit, it has been shown, is proportional to the property; and is connected with it by a constant factor, often called the year's purchase. In the execution of the Act, it is assumed throughout that *Income*—one kind of *produce*—is *profit*; that the annuity of 1,000*l.*, which, reckoning interest at 3 per cent., is valued at 6,473*l.*, is profit; that the life-annuity, including the capital invested, is profit; that the rent of houses is profit; that the income of merchants and tradesmen is profit; that the gross rent of land is profit, in the true sense—as much as the interest of money in perfect security, or the net rent of land.

The property of the country is divided for the purposes of the Act into five classes, comprehended under five schedules:—The following is an abstract of the returns for the year ending the 5th day of April, 1851.—Deduced from Par. Return, 1852, Nos. 398, 480.

A. Rent of land, houses, mines, tithes, dividends of canals, railways, gas works, other immovable property.

Incomes Assessed.		Incomes on which the Tax was Paid.		Income Tax at 7 <i>d.</i> in the <i>£</i> 1.
<i>£</i>		<i>£</i>		<i>£</i>
A. 105,529,971		90,570,171		2,641,630

B. Profits of occupiers of land—Farmers.

Incomes Assessed.		Incomes on which the Tax was Paid.		Income Tax at 7 <i>d.</i> in the <i>£</i> 1.
<i>£</i>		<i>£</i>		<i>£</i>
B. 48,023,508		10,647,291		310,546

NOTE.—The rent is the basis of this assessment. It is assumed in the Act that the farmer's profit is in England equal to half the rent ($\frac{1}{2}$ th rent), in Scotland ($\frac{1}{4}$ th rent).

C. Dividends and annuities payable out of any public revenue.

Incomes Assessed.		Incomes on which the Tax was Paid.		Income Tax at 7 <i>d.</i> in the <i>£</i> 1.
<i>£</i>		<i>£</i>		<i>£</i>
C. 26,435,182		25,583,452		746,184

E. Salaries and pensions payable by Her Majesty out of the public revenue of the United Kingdom. Also some other salaries.

Incomes Assessed.		Incomes on which the Tax was Paid.		Income Tax at 7 <i>d.</i> in the <i>£</i> 1.
<i>£</i>		<i>£</i>		<i>£</i>
E. 11,690,853		11,366,983		331,537

D. (1) Annual profits or gains to any person in Great Britain from any property whatever, in or out of Great Britain.—(2). Profits or gains from any profession, trade, employment, or vocation, accruing to any person in Great Britain. [All not included in previous schedules.]

Incomes Assessed.		Incomes on which the Tax was Paid.		Income Tax at 7 <i>d.</i> in the <i>£</i> 1.
<i>£</i>		<i>£</i>		<i>£</i>
D. 65,717,048		53,266,800		1,553,615

The "total amount of income [called property (?) in the return] assessed," according to the heading, is 257,396,562*l.*; the income on which the tax was paid amounted to 191,434,697*l.* The returns require explanation: the tax is not levied on property in the possession of persons in Great Britain whose income is less than 150*l.* per annum; nor on the property in Ireland of any persons who reside out of Great Britain. So that we only know with any accuracy that the income of Great Britain belonging to persons who return incomes exceeding 150*l.* is at least 191,434,697. If each item were discussed, it might be shown that the incomes under these several schedules bear no constant proportion to the property, or to the profit on that property, in the possession either of the classes or individuals of whom the classes are composed. I will only notice three cases. I will take of the class C all the incomes derived from the Three per cent. Perpetual Annuities, which now return 3 per cent. interest. The man who invests 10,000*l.* in the stock of these annuities at par, obtains an income of 300*l.* a-year; and at the rate of 7*d.* in the *l.* on his income (equal 0.02916 in the pound on profit), is taxed 8*l.* 15*s.* annually; that is, at the rate of 17*s.* 6*d.* per 1,000*l.* on his property (0.00875 in the pound on property).

There is another large class of life annuities—on equally good security. The life annuity which the same sum will purchase at the age of childhood or old age is very different: but taking the average value of an annuity on the life of every male of the age of twenty and upwards, I find that it is worth 14.951 years' purchase; consequently, 10,000*l.* on each life will purchase annuities of 669.869*l.* on an average (equal 668*l.* 17*s.* 5*d.*); the tax on which is 19*l.* 10*s.* 2*d.* annually.

Persons having incomes from several properties returning equal profits (3 per cent. interest), pay in the one case 7*d.* in the pound, in the other 15½*d.* per pound on their annual profit; or at the rate of 17*s.* 6*d.* in one, and of 1*l.* 19*s.* per 1,000*l.* per annum, in the other, on the property. Now, the greater part of the incomes under Schedules B, D, and E, are incomes derived from stock in trade, and from the professional exertions of the industrial, learned, and educated classes. I presume that no capitalist would embark at risk as a sleeping partner 10,000*l.* in any of these businesses or professions, at a rate of interest below 5 per cent. on his money, or unless, in ordinary years, his income from it was 500*l.*; because in a large number of such investments, in average concerns, the capital is lost, and in others makes no profit. The tax on 10,000*l.* so invested would be 14*l.* 11*s.* 8*d.* Stock in trade is therefore taxed at the rate of at least 1*l.* 9*s.* 2*d.* per 1,000*l.* on its value, 11½*d.* in the pound on its net profit.

It is evident that the professional income of clergymen, lawyers, medical men, mercantile men of every kind, is to them worth much less than equivalent life-annuities well secured. I mean that income which is the direct produce of services, and ceases when the ability to perform those services ceases. I have shown that life annuities, well secured, independent of services, are worth on an average fifteen years purchase (14.951), while perpetual annuities at the same rate of interest are worth 33½ years' purchase; consequently, the taxation, to be at an equal rate on the *property*, ought to be in the ratio of less than 45 to 100 on the produce—the *incomes* of the two classes.

The table to which I now direct your attention shows that the in-

comes consisting of wages are of still lower value, (see p. 42.) A whole generation of the class of agricultural labourers (males), consisting of 2,096 individuals of all ages, 1,356 adults of 20 and upwards, would be worth 303,900*l.*, on which their wages would be 14 per cent. per annum, the cost of their maintenance 9 per cent., leaving a return of 5 per cent. on the capital embarked in the living property. You must therefore deduct from the value of industrial incomes a certain amount as the value of the cost which must be incurred in obtaining the produce of the inherent property.

In practice it is unnecessary to enter into nice refinements, as all deductions from produce are allowed for in the average market value; and as we know that land, houses, stock of every kind and annuities can be valued, and are valued every day for the purposes of business and commerce, they may also all be valued for the purposes of taxation in this country, from returns more simple, and involving no more disclosure than those now in use. The principles on which simple tables may be calculated for determining and taxing nearly all the property in the country are discussed or indicated in the subsequent mathematical part of this paper.

A summary view of the operations of an Income, and of a Property Tax, on different kinds of property, is given in the annexed table. The *principle*, it must be borne in mind, is not affected by any variation in the assumed "price," "profit," or uniform "rate" of taxation.

Table (I.) of *nine* Properties of equal value, (10,000*l.*) in the hands of nine persons, A, B, C, &c.; of the estimated net profits of the several properties; of the gross income returned in the year; of the *equal taxes on each property at a given rate*, which may be raised or lowered; of the taxes on each property under the present income tax assessment.

Table (II.) of *nine* Incomes of equal amount, (1,000*l.*) during the year, in the hands of nine persons, J, K, L, &c., with the same particulars.

The whole question affecting the equity of the income tax can be discussed on these tables. Under an equitable system of taxation, the eighteen persons are assessed on the sums in the 3rd column; and at the rate of 1*l.* per 1,000*l.*, or of 2*s.* per cent. on the capital, pay the taxes in column 6.

Under the present income tax, the eighteen persons are assessed on the incomes in column 5; and at the rate of 7*d.* in the 1*l.* on income, pay the taxes in column 7.

Table (I.) may be read thus: C has long annuities worth 10,000*l.* at 6½ years' purchase; the interest or profit at 3 per cent. is 300*l.* a-year; the annuity is 1,538*l.* until 1860; the equitable *tax* is at the rate of 3*l.* 6*s.* 8*d.* per cent. on profit, or 1*l.* per 1,000*l.* on property,—10*l.*; the income tax is 4*l.* 17*s.* 2*d.*

In the nine cases, the properties are of values equal to 10,000*l.* Now persons having properties of equal value can exchange those values without loss; and as they are generally in the market, it is evident that—all other things being equal—if the *profit* was greater in one class of securities than in another, those securities would speedily rise in value until the profits were in equilibrium.

The value of property is the only infallible index to average profit, and is in all cases the true basis of equitable taxation. Here it is assumed that the profit is at the rate of 3 per cent.

Table (II.) may be read thus: M has land in England worth, at 27 years' purchase on the rental, 27,000*l.*; returning an annual rent of

A Property and an Income Tax contrasted.

TABLE I.—(The Nine PROPERTIES are of equal value.)

(1.) Nature of Property.	(2.) Price.	(3.) Value of Property.	(4.) Average Profit(?) (Net).	(5.) Gross Income, Rent, or Dividend.	(6.) Equitable Tax at the rate of £1 per £1000 on Property. 8 <i>d.</i> per £1 on Profit.	(7.) Present Income Tax of 7 <i>d.</i> in the £1.
		£	£	£	£ s. d.	£ s. d.
A. Consols.....	100	10,000	300	300	10 0 0	8 15 0
B. Consols.....	80	10,000	300	375	10 0 0	10 18 9
C. Long Annuities.....	Yrs. Purch. 6½	10,000	300	1,538	10 0 0	44 17 2
D. Land in { England.....	27	10,000	300	370	10 0 0	10 15 10
{ Ireland*.....	17	10,000	300	588	10 0 0	17 3 0
E. Houses	15	10,000	300	667	10 0 0	19 9 1
F. Railway Stock	20	10,000	300	500	10 0 0	14 11 8
G. Well-secured Life An- nuity (Age 45).....	16	10,000	300	625	10 0 0	18 4 7
H. Life Annuity at risk (Age 45).....	13	10,000	300	769	10 0 0	22 8 7
I. Professional Income (Age 45).....	11½	10,000?	300?	847	10 0 0	24 14 1

TABLE II.—(The Nine INCOMES are of equal amount.)

(1.)	(2.)	(3.)	(4.)	(5.)	(6.)	(7.)
		£	£	£	£ s. d.	£ s. d.
J. Consols.....	100	33,333	1,000	1,000	33 6 8	29 3 4
K. Consols.....	80	26,667	800	1,000	26 13 4	29 3 4
L. Long Annuities.....	Yrs. Purch. 6½	6,500	195	1,000	6 10 0	29 3 4
M. Land in { England.....	27	27,000	810	1,000	27 0 0	29 3 4
{ Ireland*.....	17	17,000	510	1,000	17 0 0	29 3 4
N. Houses	15	15,000	450	1,000	15 0 0	29 3 4
O. Railway Stock	20	20,000	600	1,000	20 0 0	29 3 4
P. Well-secured Life An- nuity (Age 45).....	16	16,000	480	1,000	16 0 0	29 3 4
Q. Life Annuity at risk (Age 45).....	13	13,000	390	1,000	13 0 0	29 3 4
R. Professional Income (Age 45).....	11½	11,800?	354	1,000	11 16 0	29 3 4
(1.)	(2.)	(3.)	(4.)	(5.)	(6.)	(7.)

* Irish landed proprietors residing in Great Britain pay income tax on the actual sums annually received by them in Great Britain.

1,000*l.*, of which only 810*l.* is net, after deductions for repairs, losses, &c.; the equitable tax is 27*l.* annually, at the rate of 1*l.* per 1000*l.*, on property; 8*d.* per 1*l.* on profit. It is, at 7*d.* in the 1*l.* on gross income, 29*l.* 3*s.* 4*d.*

Although the incomes of the year are all equal in these 9 cases, and they are taxed at the same uniform rate under the income tax, the *values* of the properties range from 6,500*l.* to 33,333*l.*

It is quite evident that the "abilities" of J and L, for example—are not equal; for J is worth 26,833*l.* more than L, and could if he chose, by investing his capital in long annuities, expending the interest and reinvesting every year the returning capital, obtain a nominal income of more than 5,128*l.* a-year. And so in other cases.

The nine persons in possession of *equal incomes* cannot exchange the titles to those incomes—on equal terms—in the market. In this they differ entirely from persons in the possession of properties of equal value.

I have proved that a tax at a uniform rate per cent. per annum on all the property inherent and external in the United Kingdom, may be justly entitled equitable. And I have proved, I think, that the tax called a tax on profits is, as it is levied, a tax on income—a tax rated on the profit of one class—on the produce of another—and therefore unjust and inequitable.

The first proposition will probably be admitted by those who have hitherto held that an Income Tax is a just tax; and after the best consideration which I have been able to give to the subject, I freely make this concession, that an Income Tax, inequitable as it is, is less inequitable, and interferes less with the production and commerce of the country, than the taxes which have either been repealed by its imposition, or still remain a part of the fiscal system of the kingdom. The inequality in the pressure of the Income Tax is not compensated but aggravated in the other taxes.

Our revenue system has, it is true, now been rendered less objectionable than that of any of the other great countries of Europe: it presses less on the industry of the people, is collected better, is certainly less oppressive to the classes who live on wages. A reference to the tariffs and taxes of the respective countries, places this beyond doubt. Mr. Laing, in his *Observations on the state of the European people*,* and M. Emile de Girardin in his work on the taxation of France (*L'Impôt*), show that inequality, interference, expense, and complexity, characterize the fiscal system of the continent. All Adam Smith's maxims are there violated: prohibition, monopoly, conscription, the salt tax, are the types of that system.

Our taxes are levied on imports, on the manufacture or sale of various articles, on certain kinds of property, on locomotion,—without any direct reference to the respective means of the people by whom the taxes are ultimately paid. No one has yet been able to calculate in what proportion the 37,597,495*l.* of revenue, collected under the heads Customs and Excise, fall on different classes of the population—on families, or on individuals. In this branch of the public revenue—paid indirectly—the question of equitable taxation does not arise and can scarcely be discussed. The rates of taxation have

* pp. 298, 301—2.

been for many years so high, as to be prohibitive in some cases, and prejudicial to the revenue in others. The amount of the revenue has increased, as the rates of the tariff have been depressed. Under the complicated system of the Stamps and Taxes, property in different forms, in the hands of different owners, is taxed at all rates varying from *zero* to 10 per cent. on the value. The land tax is levied on the assessed values of property in the 17th century: on some landowners the charge is heavy, on others light as a feather. A large deduction is made from personal property, at the death of every generation of its owners: on monies arising from real estate, land and houses devised to be sold, the tax is levied; the owners of all other land escape. Persons who insure their furniture, houses, and ships, pay 1,307,212*l.* a year; persons who do not insure their furniture, houses, ships, escape the tax; large house and ship owners, and the owners of other property not requiring insurance, pay no corresponding tax. Farm stock, insured, pays no duty. The house tax is either an unjust property tax, or a bad income tax,—graduated in the wrong direction,—so as to bear twice or thrice as heavily on low as on high incomes. 327,362*l.* out of the total tax of 707,018*l.** is paid by the inhabitants of Middlesex and Surrey, who return 25 out of 654 members of the House of Commons: certain goods sold are taxed, others are not taxed, on every transfer, by receipt and exchange stamps: nearly all transfers of real property are taxed; and as different properties are transferred at *intervals of time* ranging from days to centuries, the conveyance stamps operate unequally. Under settlements, “definite and certain sums of money, Government Stock, Bank, East India, South Sea Stock” are charged; land escapes. Some stock is taxed on transfers. A tax is levied, directly or indirectly, on persons who keep or travel in certain carriages, or ride on certain horses; persons who ride on other horses, in other carriages, are not taxed. Persons who employ domestic servants of one class are taxed; others are not taxed.

Under the heads of Customs, Excise, Stamps, and Post Office: Great Britain paid 42,279,483*l.*, Ireland 4,268,830*l.*, in the year 1851. Great Britain paid $\frac{1}{4}$ ths of this taxation. Great Britain paid besides 9,230,334*l.* in income tax, and assessed taxes; Ireland nothing.† Thus, while the taxes, which are generally supposed to be paid in undue proportion by the poor, are levied in Ireland, incomes above, as well as below 150*l.*, houses, carriages, horses, horsedealers, persons keeping male servants, wearing hair-powder, having armorial bearings—sportsmen in Ireland, the owners of land, and all property generally—are exempt from a class of taxes, which judging by analogy, ought to yield in Ireland, at least 923,033*l.* annually; yet it is for the protection of this untaxed property, that a large division of the army and a constabulary police, which was paid 560,126*l.* out of the consolidated fund of the United Kingdom, in the year 1851, is stationed in Ireland.

The practice of taxation in England, and still more in other countries, is, it must be admitted, regulated by maxims very different from that of Adam Smith, or from that to which I have called your attention. “The truth is,” says Mr. McCulloch, in his work on taxation, “that the greater number of taxes, including, we believe, every

* Parl. Paper, 1852, No. 54.

† See Table, p. 12.

one that is least injurious (?), are imposed on a totally different principle from that laid down in the first of Smith's maxims.*† The practice of finance in modern times has been governed by such principles as follow: (1) Encourage—by increasing the prices—certain home productions, either by bounties, or by excluding the competition of foreigners: (2) Regulate your foreign relations and commerce by duties on imports or exports: (3) Discourage the consumption of articles, which, like spirits, are noxious; or are not indispensable, as tobacco: (4) Levy the taxes on many articles, in small sums, indirectly, so that the contribution to the revenue, may be concealed in the price of commodities or services:§ (5) Whenever property is converted into money by transfer, and its value is thus known, seize a part of the money: (6) Intercept produce at its source or on its passage to the pocket, and thus save the tax payer unpleasant annoyance, the tax collector trouble: (7) Let the payment of taxes appear to be in a certain sense voluntary, or depend upon some contingency: and generally, wise as serpents, harmless as doves, (8) Collect the taxes at any source from which they can be most readily obtained.

The only taxes that are collected in the United Kingdom, directly from the taxpayers, are 2,646,156*l.* of the assessed taxes; a part of the 1,142,906*l.* of land tax; the 1,864,161*l.* under the income tax

Revenue Collected in the Year, January 5, 1851-2. Drawbacks, Repayments, &c., are deducted.

	Collected in		
	Great Britain.	Ireland.	The United Kingdom.
	£	£	£
(1) Customs	20,118,970	2,078,105	22,197,075
(2) Excise	13,882,598	1,517,822*	15,400,420
(3) Stamps	6,061,007	468,043	6,529,050
(4) Post Office	2,217,308	204,860	2,422,168
(1—4) Total	42,279,883	4,268,830	46,548,713
(5) Land and Assessed Taxes	3,789,984	Nil.	3,789,984
(6) Income and Property Tax	5,440,350	Nil.†	5,440,350
(1—6) Total	51,510,217	4,268,830	55,779,047

The revenue which is derived from pensions, crown lands, the small branches of the hereditary revenue, surplus fees, and other resources, are omitted. See Finance Accounts, i.—viii., 1852, No. 196, p. 10, *et passim*.

* In Great Britain excise duties are also collected on the following articles, which are not charged in Ireland: hackney-carriages, 88,032*l.*; post-horses, 145,432*l.*; stage-carriages, 217,052*l.*; railways, 287,332*l.*; soap, 1,043,027*l.*; amounting in the aggregate to 1,780,875*l.* The hop duties paid in England were 426,208*l.*

† Irish proprietors who reside in Great Britain pay on the actual sums annually remitted to them.

‡ Mr. M'Culloch's book contains a luminous and authentic digest of the existing system of Taxation.

§ Montesquieu has a chapter on taxes headed: "Comment on conserve l'illusion." Machiavelli alone could do the subject justice.

in Schedules B and D, and a part of Schedule A ; making probably in the aggregate little more than 5,000,000*l.* 50,000,000*l.* of the public revenue is collected indirectly, under a vast complicated system. The coasts are encircled by the Customs, the inland regions are occupied by the Excise and Stamps. In licenses, which are of an intermediate character, charged on the seller, paid generally by the buyer of goods, 1,160,571*l.* were raised in the year 1851 by the Excise, 224,317*l.* by the Stamps.

Little can be alleged in favour of the success or wisdom of the attempts to regulate private expenditure by sumptuary laws. Is it quite certain, for instance, that the tax on masters who keep male servants, is not rather a tax on wages, than a tax on luxury? that the tax on carriages is not a tax on coachmakers, as much as a tax on subjects "rolling in riches?" can locomotion, travelling, and intercommunication of every kind, be loaded with taxation, while stillness and repose are untaxed, without impeding the circulation of labour, goods, and thought—without damping the life of the nation? Why should obstacles be thrown in the way of sales, transfers, insurances of property? Is not the value of land depressed, interest on mortgages increased, more by uncertainty of title, and difficulties of transfer, than by all its other burthens?

Under a system of indirect taxation, an intelligent, free nation necessarily pays and sacrifices more than it does under an equitable system of taxation, chiefly levied directly. The expense of the indirect collection is large; the capital which is advanced in taxes, by the various classes of traders, remains at risk, until they are reimbursed by the consumers; and the interest, necessarily at a high rate, enhances the prices of commodities to an incalculable extent. The prices of the taxed articles are also raised by the virtual monopoly, almost always created, when the tax is productive, as in the case of malt and spirits. Foreign commerce is fettered by restrictions on the exchange of commodities; production at home, is repressed, by interferences with the processes of manufacturers. It is impossible to estimate either the total cost or the incidence of indirect taxation.

The rent of land under the feudal system was levied indirectly; and paid on a multitude of contingencies, as taxes are levied now, from the various orders of tenants; and it was only gradually, and almost imperceptibly, that the system of rents and rent days found its way into use. No one doubts in England, the infinite superiority—or questions the advantages to tenants—of the system of direct payment in money, over any other system of rents, any more than the superiority of the system of rates in towns over the continental octroi system.

The tenants of a great estate would scarcely accept, and would certainly derive little benefit from the acceptance of—a proposition such as the following, if proclaimed by their landlord: "Rent shall no longer be paid on this estate; but I will raise my revenue indirectly, and almost imperceptibly: recurring rent days, distresses, stewards, collectors, shall no longer oppress you: I will surround the estate not with walls but with a band of officers, who shall only collect tolls on the carriages, waggons, barges, ships, that pass our barriers; shall take as duties, the value of a certain portion of the timber, tea, coffee, sugar, wine, spirits, tobacco, raisins, currants, oranges, lemons, butter, cheese,

eggs, gloves, silk, lace, books, and the thousand other articles, which you may require in exchange for the productions of the estate. To collect these duties, it is indispensably necessary to prevent smuggling, and to destroy smugglers; I must, therefore, stop and examine every load and every parcel that passes the barrier; every time that you return from a journey, my officers must explore your boxes and bags; search, perhaps, your pockets; subject, if necessary, the persons and dresses of your wives and daughters to the scrutiny of expert women. Some of you are engaged in manufacturing soap, paper, malt, and other articles; you must then permit another class of my officers to collect from these manufacturers certain taxes; to watch, measure, weigh the produce, and to prevent fraud, control the processes. Those who keep or kill certain animals, or follow certain trades, must pay for licences. Your contracts of sales must be made invalid, unless they are written on stamped papers, for which considerable sums must be paid; at the death of some of you, my officers must seize a part of your property. The result will be briefly this: my net revenue will amount to no more than it amounts to at the present time; I shall gain nothing by the change; you will, of course, pay more, as my expense in collecting the revenue will be augmented; and the traders and manufacturers will require a liberal per-centage on the taxes which they advance: your freedom, commerce, and ingenuity will suffer; but you will be at liberty to imagine that you have the service of my houses and lands for nothing; you will pay no Rent."

It is possible that at some not distant time—the people of this country, at the instance of enlightened statesmen, may prefer paying directly and avowedly a larger part of their taxes than they do now, as an annual rent for the service of the state—for the defence of the empire, the maintenance of the public faith, the administration of justice, the pay of the civil service, the advancement of useful national works, the support of the dignity of the crown.

In so doing they will only be reverting to the old consecrated ways; for in the early Saxon laws and institutions, amidst all their rudeness, certain simple principles of equity reign: in the hundred, the guild, the borough, the protection, the wergeld, and the privileges, were proportioned to the services required from, and the services rendered by each man. Each burgess paid *scot* and *lot*;* his *shot*—or share of the public reckoning, his *lot*—or share of the public services. When the land was divided into *hydes* (274,950 according to Brady's estimate), each *hyde* was taxed equally and equitably; for a *hyde* of land was as much as one plough could manage, as much as would support one family. When, after the Conquest, under the feudal system, the kingdom was divided into 60,215 knight's fees, each fee furnished a knight for a fixed time, and defined service;† afterwards commuted into a payment in money called *scutage*. Returns of the fees in their possession, called *Carta Baronum*,‡ were made by the barons. The *subsidy* was an aid (in *subsidiium regis*)

* *Scot* is in the Anglo-Saxon *shot*, payment; *lot* tribute. *Gild*, *geld*, a payment of money, was also the name of the first Saxon society. A guild was a club for mutual support by mutual contributions.

† Brady, vol. i., pp. 210, 211, 270.

‡ Madox, *Hist. Excheq.*, 2nd edition, cap. xv.

levied "on the lands or goods, at the rate of 4s. in the pound for lands, and 2s. 8d. for goods ;"* the rate being undoubtedly on the *rent* of lands, and on the gross profit of goods ; for 48d. and 32d. are in the proportion of 3 to 2 ; and if land worth 12l. returned 1l. in rent, goods, it is inferred, worth 8l. returned also 1l.† The subsidy was then an equal rate on the *property* ; of at least 4d. in the pound on the value. The *fifteenth*, so often granted, is mentioned in Magna Charta ; the barons granted the king a *fifteenth* of their *movable goods*. It was originally assessed on the goods of individuals (per capita) ; but in the 8 Edw. III. commissioners it is said, rated every town at the 15th part of the value of the town at that time ; and the quota of taxation was recorded in the Exchequer, and served as the basis of the future payments ; the inhabitants being allowed to rate themselves proportionally, so as to obtain the sum charged on the township. The subsidy and the *fifteenth* were equitable in principle, and were equitably assessed in the first instance ; and they only became unequal, like our present taxes, by the negligence of the Exchequer. In the 4 Gul. et Maria, cap. 1, (sess. 1692), Parliament granted to their Majesties an aid of 4s. in the pound [of rent and gross profit], payable by every person or body in England, Wales, Berwick on Tweed, having any estate (1) in ready money, (2) in debts owing to him, (3) in goods, wages, merchandize, or other chattels, or personal estate whatever, in the realm, belonging to or in trust for him : *except* (1) such sums as he *bonâ fide owes*, (2) desperate debts owing to him, (3) *stock upon land*, (4) such *goods* as are in use as *household stuff*. The assessment is on what is called, incorrectly, the *yearly value* ; and while land is taxed at the rate of 1l. in the 5l. of rent, or in the 100l. of value ; every 100l. of ready money, and debts, and every 100l. worth of goods, wares, merchandize, or other personal estate, is charged 24s., or at the rate of 4s. in the pound, on the assumed *profit of 6 per cent.* Every person having any public office of profit, except officers in the army and navy, was taxed at the rate of 4s. on his salary. This important tax was a *property tax* in the common sense of the word ; and is the basis of the *land tax*, improperly so called.‡ The land was taxed at the rate of 20 per cent. on the *rent* ; which was equivalent to 1l. per cent. on its *value as property* ; for land was then worth 20 years' purchase : (under the present income tax, the annual charge on land is at the rate of nearly $\frac{1}{10}$ th per cent. on its value.) And stock in trade was charged at the rate of 20 per cent. on its *gross profit* ; — $1 \cdot 20l. = 1l. \ 4s.$ per cent. on its *value* ; from which it is evident that the annual profit on 100l. of stock, was inferred to be 6l. ; or the profit was reckoned to be worth $16\frac{2}{3}$ years' purchase. On the principle of the ancient subsidy, stock in trade should have been charged 2s. 8d. in the pound on *profit* ; or in this case 16s. (= 8l.) per cent. on its *value*. The tax as it was levied in the new form, included a rate on the produce of the stock-

* General Index to first seven vols. of Journals of House of Commons.

† Sir Joshua Child, in his Discourse on Trade, shows that in 1621 land was only worth twelve years' purchase in England ; the rate of interest on investments was $8\frac{1}{2}$ per cent.

‡ See section 4. Manors, messuages, lands, tenements, quarries, mines of coal, tin, lead, copper, iron, salt springs, parks, chaces, warrens, woods, fisheries, tolls, annuities, all hereditaments of what nature or kind soever, shares in the New River and other companies, are charged at the rate of 4s. in the 1l.

owner's *industry*; and was a tax on this class of the inherent property of the country. A tradesman who had 1,000*l.* engaged in trade was taxed 4*s.* in the pound, on an assumed profit of 60*l.*; and as the average profit in the sense it has in trade, including his own earnings, could not then have been less than 120*l.* or 180*l.*; the tax pressed unevenly, but it did not press unduly on the industry of the country.

No person whose lands were worth less than 1*l.* of "yearly value," (20*l.* of value) was liable to be charged. Lands and houses unoccupied were taxed.

This act embodies the most remarkable financial measure in the statute book: it was levied at rates varying from 1*s.* to 4*s.* in the *pound* on *rents* until 1798, when it was made a perpetual charge on the land under the old assessments; and the administrative machinery is employed in the present day. It had in it from the first, however, a leaven of injustice, which was fatal to its efficiency; it was badly administered, and it was, as we have seen, at last converted by Mr. Pitt, into a reserved, redeemable rent on real property. This great act unwisely embodied a penal clause in a measure of finance: "Papists and every person who has not taken the oaths of supremacy and allegiance, shall pay double," was one of its enactments. The trading classes were taxed on their stock, although this varies in different trades; and as the property inherent in lawyers, doctors, and the professional classes, does not exist in the form of stock, they were not charged under a tax which should have been levied on the value of the services of men, as well as of land. It had the defects of the American system. It did not extend to Ireland or Scotland. The tax on stock in trade and personal property was resisted and evaded, until it became insignificant in amount; and was abandoned in 1833. How could trades be taxed when the professions escaped?

In the ancient system of taxation, the customs duties were paid for protection on the seas; the subsidy was a rate on the *value* of property; equality was evidently aimed at in the original enactments; and, notwithstanding their corruptions, was in many cases achieved, as far as was possible in a state of disorder and insecurity, under a rude administrative machinery, and in the absence of the science which may shed some of its light on finance as well as on other arts in these latter days.

The principle of proportionality and equity, as is evident from these facts, is not a stranger to the English system of taxation; and it still lives in the minds of the people, like one of those eternal ideas that are recollected, and are not discovered, even by such men as Adam Smith. All that remains to do, is to show how the principle can be carried out and applied under a complicated system of property: how the Customs can be levied on the "old foundation of guarding the seas, that merchants might trade hither with safety;"* how the Excise duties which, except those on deleterious stimulants, rest on no defensible basis, may be gradually commuted; how the department of Stamps, can, by being converted into a great system of records, for the registration of property, titles, contracts, and transfers, —without sacrifice to the revenue,—enhance the value of property by many millions, and render more important services than the Post

* Cunningham, History of Taxes, p. 25.

Office; how the income and other taxes can be adjusted; and the whole revenue be made to tend—to what it may ultimately become—simply an *equitable rent on all the property* of the people in the United Kingdom.

If the value of the inherent and external property of the United Kingdom is set down at 10,000 million £., (and it can scarcely be less); the net annual profit at 300 million £.; the annual produce at 600 million £.; then a rent tax of *one farthing* in the pound on the value of the property, will return 10,416,667.. of revenue; and if the property which can be reached directly by the revenue officers is reduced to 5,000 million £., the rent will be reduced in the same proportion.

I have discussed the income and property tax as a pure question of statistical science: and have endeavoured to show—that in spite of the corruptions of modern practice—the principle of an equitable tax—by an equal rate—on the *property* of every subject of Her Majesty—is a fundamental principle of the old English law. I infer that this principle can never be safely disregarded in any country; and least of all in England, where the Minister of Finance was formerly, by a significant arrangement, a Minister of Justice; and as he is now, the pillar on which the Public Credit rests, also the designated Administrator, and great practical Teacher of Equity in the common business of life.

The feeling of the intelligent classes of the community on the subject of the income tax is not directed against the amount, or the principle, of an equitable property tax; it is excited by the inequality of the assessments. This feeling deserves to be respected. It is a remarkable fact, that people are more easily excited to action and resistance to inequitable taxation, than to impositions which violate the loftier sentiments of our nature. And this conduct is generally denounced by historians as baseness. Rötteck, a German of high rank among historians, recording the revolt of the Netherlands, says:—"Then Alva exacted the hundredth penny of the gross property (*gesammten vermögen*) of all the inhabitants of the United Provinces; then the twentieth and the tenth penny of every alienation (*veräußerung*) of immovable and movable goods; and what the executioner's axe had not excited, the tax-gatherer did—a rebellion. To the tenth penny—it is humiliating to say it—to the tenth penny Holland owes her freedom."*

The part which a system of taxation, unparalleled in its injustice, played in exciting the French revolution is well known; and the writings of Boisguillebert and Vauban, as well as the returns of taxes, prove that it was not the amount but the injustice of the levy, that ruined and exasperated the country. In sensitiveness on the subject of injustice generally—and of evident injustice in taxation particularly—the people of England are not behind any other people in the world. In the imperfect reports of the proceedings of the House of Commons, the earliest instance of a division being contemplated is found in 1523, under Henry VIII., and it referred to the grant of a subsidy:—"There has been the greatest and sorest hold on the lower house for the payment of the subsidy that was ever in any Parliament. It has been debated sixteen days together; the resistance was so great that the house was like to be dissevered" [divided]. This debate is "instruc-

* Allgemeine Geschichte, von Carl von Rötteck, 7 B. p. 291.

tive," says a late writer on constitutional history, "as indicating the national characteristic love of money so early developed. It is curious and humiliating to think that a Parliament, ever ready to ratify religious innovations, which must have seemed either impious schism or baneful superstition to every member of the Legislature, and who prostituted the powers of Parliament to attain the unhappy women or discarded tools which the tyrant wished to be rid of, should have bristled up with something of modern constitutional obstinacy at the vote of a subsidy."*

The important part which tonnage, poundage, shipmoney—taxation in fact—played in the English revolution, is also well known; and the dissatisfaction in this period, and in the century preceding, was, Mr. Raikes must allow me to say, not so much created by the English love of money, as by the English love of justice. The national income in the reign of Charles I. was 900,000*l.*; after the intestine struggle was over, the people paid in taxes double the amount of the taxes which they had paid previously (1,800,000*l.*); after the next revolution the people paid taxes under King William III. amounting on an average to 3,895,205*l.*† Hampden felt oppressed, not by the 20*s.* at which his estate was rated, but by the injustice of its exaction; and he shed his blood in resistance. Every man pays with satisfaction his fair share, legally imposed, of a public tax, or a private contribution; and resists an unfair demand with indignation. This instinctive sentiment has an important signification. Upon looking closely into the question of equity in taxation, it will be found to be the basis of that Security of Property, on which the fabric of society rests. If all property is taxed at a uniform rate, the exchangeable values of different kinds of property remain unaltered; and the owners remain in the enjoyment of its undisturbed possession, as they know that whether the rate of taxation is lowered or raised, to supply the exigencies of the country, it will affect all property in the same degree. The reverse happens when the taxation is not equitable.

The effects of an equal and of an arbitrary system of taxation may be thus illustrated:—Let a nation consist of 1,000 landowners, each in the possession of rents of 10,000*l.* a year, worth 300 million *l.* The rents will be 10 million *l.* Let a tax of 1 million *l.*—or of $\frac{1}{300}$ on the value of the property—be levied first equitably; then each landowner will expend 1,000*l.* a year on certain public objects in which he and the other landowners are interested. Now, let an arbitrary despot intervene, who raises the same amount of revenue, 1 million *l.*, by seizing every year the forfeited estates of 100 proprietors. You see at once what an engine of oppression this system of taxation becomes; the same amount of revenue is raised, but the free soul of every subject is tortured, subjugated, or destroyed; if the value of the rent is, in the equitable state, thirty, it is, in the arbitrary state, not worth ten, not five years' purchase. If the tax is levied at different rates, by classes and parties on other classes and on other parties, the same insecurity is created. If the proprietors of land and property in the best class of securities pay 7*d.* in the pound on

* Raikes, *Constitutional History*, pp. 228—9.

† Sinclair's *History of the Public Revenue*. Reigns, Charles I., Charles II., William III.

their revenue, the industrial and professional classes pay at least 14*d.* in the pound under an income tax on their net profits, or their incomes after excluding the returning capital. Consequently some members of that important class of persons who derive their revenue from personal or real property will pay on a higher quota, and the class in whose life the property which returns income is invested, will pay on a lower quota in a system of equitable taxation, than they pay under an income tax. Still, security is of so much importance to the former class, that they are more interested than any other body of men in the establishment of a sound system; for if the right to levy the same amount of tax on properties which the science and the common sense of the country have discovered to differ in value, is deliberately sanctioned, no visible property will be safe. If one class in power is favoured one year, another class will struggle for the same, or for greater favour the next; and in the struggles and convulsions that always follow the reign of injustice, none are, judging from experience, so sure to suffer as those in the possession of realized property. A just distribution of the taxation of the country over all classes, and over all the property of the country—bearing, like the pressure of the atmosphere, equally on all sides—if firmly established, will present an irresistible barrier to anarchical inroads on the rents of land—or the interest of money; and while the industry of the country is left free, Property, on the firm ground of the public faith, will rest on an everlasting foundation.

II.

On the Equitable Taxation of Property and Profit in Annuities, Rents, Life Interests, and Industrial Incomes.

In the present part I propose to investigate very briefly the most important questions in this branch of finance, on the principles, and by the methods, which have been already applied to the doctrines of interest, life annuities, and life insurance; of which the fundamental problems are here taken for granted. The reader is referred for the investigation of those problems to the works of Price, Bailey, Milne, and other writers on the doctrines of interest and life insurance. The principles which are the basis of this inquiry may be thus stated.—

Axiom.—A tax on the subjects of a state is equitable when it is proportional to the value of the property severally in their possession, and to the time of possession:

That is, (1) when each subject of the state is taxed equally on the same amount of property during the same time:

(2) When, in the same time, the tax is in proportion to the property; Thus, if the annual tax on £1000 of property is £1, the tax on £2000 is £2, the tax on £3000 is £3:

(3) When on the same amount of property the tax on the proprietor is in proportion to the time of possession: Thus, if on £1000 the tax is £1 in *one* year, it is £2 in *two* years, £3 in *three* years:

(4) Or generally when the tax varies in the compound proportion of the time and the value of the property. Thus, if the annual rate of tax in the £1 is represented by *a*, the time over which the tax extends by *n*, the property by *P*, the tax varies as either of these elements varies; or

tax $\propto a n P$. Thus, if $a = \frac{2}{1000} = .002$; $n = 3$; $P = 2000$; the tax $= .002 \times 3 \times 2000 = 12$. If $n = 2$; $P = 4000$; the tax $= .002 \times 2 \times 4000 = 16$.

By the doctrines of simple interest, the amount of interest is also proportional to the time and the principal. Thus, if the interest of £1 in one year is i , then the interest on £P in n years is $= i n P$. Now the annual interest is to the principal, or property, as $i P : P$; consequently $i : 1 :: a : \frac{a}{i}$ = the annual rate of tax, per £1, on interest or profit, equivalent to a tax of £a per £1 on capital.

Before proceeding to the investigation of the values of annuities, and to the determination of the tax chargeable on property in annuities and industrial incomes, it is necessary to explain the symbols to be employed. The results are sufficiently simple; but in the inquiry problems of considerable intricacy have to be solved, which it is impossible to accost except by mathematical analysis.

SYMBOLS.

i = the interest of £1 in one year, when interest is convertible annually: consequently £1 at interest one year amounts, with its increase, to $1 + i$ at the end of the year; and $i P$ is the interest of any capital P in a year (for $1 : i :: P : i P$.)

$v = \frac{1}{1+i}$ = the *present value* of 1*l.* payable at the end of a year.

$$v^{-1} = 1 + i. \therefore v + v i = 1. \therefore i = \frac{1}{v} - 1$$

$V_n = v + v^2 + v^3 \dots + v^{n-1} + v^n = \frac{1-v^n}{i} = \frac{1}{i} - \frac{v^n}{i}$ = the present value of £1 a year for n years.

For v^n is the value of £1 to be received at the end of n years; and $\frac{1-v^n}{i}$ = the sum of the geometrical progression $v^1 + v^2 \dots + v^n$.

If n is infinite ($=\infty$), then $V_\infty = \frac{1}{i}$ = the value of a perpetuity; and $\frac{1}{i} - \left(\frac{1}{i} - \frac{v^n}{i}\right) = \frac{v^n}{i}$ = the value of the reversion of an annuity of £1 to be entered on at the end of n years. The $(n+1)^{th}$ is the first payment to the reversioner.

NOTE.—Tables of v^n and V_n have been calculated and published for all the values of n from 1 to 100, at the common rates of interest.

I = annuity, annual rent, or income. In the case of a perpetuity I is simply the yearly *interest* of the capital.

a = the tax per annum on £1 of property, or the *uniform rate of taxation*. $\therefore$ if the tax is payable in equal instalments t times in the year, $\frac{a}{t}$ is the rate of tax on the property during the t^{th} part of a year.

$I V_n = I \cdot \frac{1-v^n}{i} = I(v + v^2 + v^3 \dots + v^n) =$ the present value of the annuity I for n years.

$P = IV_{\infty} = \frac{I}{i}$ = the value of a property returning the annuity or rent I in perpetuity; where P and I are so related that $\frac{P}{I} = V_{\infty}$.

Here $I = iP =$ the *annual interest* of $P = \frac{P}{V_{\infty}}$

$aP = aIV_{\infty} = \frac{a}{i}I$ = the *annual tax* on the property, $\therefore$ a tax at the rate of $\frac{a}{i}$ in the £1 on the interest is equal to a tax at the rate of a in the £1 on the property.

NOTE.—It is here assumed that the tax is assessed at the beginning of the year, and is payable with the annuity at the end of the year.

Let the tax be perpetual at the uniform annual rate of a in the £1 on property; then immediately before the payment of the year's tax:

$aP \cdot \frac{1+i}{i} = aIV_{\infty} \cdot \frac{1+i}{i} = \frac{aI}{i} \cdot \frac{1+i}{i} = aI \cdot \frac{1+i}{i^2} = aI \left(\frac{1}{i^2} + \frac{1}{i} \right)$
 $= aIV_{\infty} (1 + V_{\infty})$ = the present value of the tax payable at the same rate in perpetuity.

Immediately after the payment of the year's tax:

$aIV_{\infty} \cdot V_{\infty} = \frac{aI}{i^2}$ = the present value of the tax payable in perpetuity.

C = the value of the composition on any tax; or the present value of the future tax, whether levied in perpetuity or for a term of years, on certain or contingent incomes.

SECTION I.—Perpetual Annuity Certain, or Property in Fee Simple.

Case 1.—The tax is perpetual, and at the rate a in the £1 on property, or $\frac{a}{i}$ in the £1 on rent.

The present value of an annuity of £ b in perpetuity is $bV_{\infty} = \frac{b}{i}$; and the tax $aP = aIV_{\infty} = aI \frac{1}{i}$, is of the nature of an annuity: consequently, by substituting these values for b in the above equation,

Eq. (1.) $C = aPV_{\infty} = \frac{aI}{i} V_{\infty} = \frac{aI}{i^2}$ = the value at the beginning of a year of the perpetual tax payable at the end of every year.

Immediately before the first payment, or if one payment of the tax is now due, its value must be added to the previous sum; then

Eq. (2.) $C = aP(1 + V_{\infty}) = aI \cdot \frac{1+i}{i^2} = aI \left(\frac{1}{i^2} + \frac{1}{i} \right) = a \frac{I}{i} (1 + V_{\infty})$.

Example.—What is the value of a tax of £1 in the £1000 on property returning £1000 a-year; or of £3. 6s. 8d. per cent. on the rent, if the interest of money is 3 per cent. per annum?

Here $i = .03$; $a = £.001$; $I = 1000$.

$C = .001 \times £1000 \times \frac{1}{.0069} = £1111.111 =$ the value of the tax in perpetuity $= 1\frac{1}{2}$ year's purchase of the annual rent.

$C = \frac{1.03}{.0069} = 1144.444 = 1111.111 + 33.333 =$ the value of the tax immediately before a payment is due. The property is £33333; and the annual tax assessed at the beginning of each year is £33.333.

Case 2.—The annuity is perpetual; the tax on it is for n years.

Eq. (3.) $C = a P V_n = a I V_\infty \cdot V_n = \frac{a I V_n}{i} = a \frac{I}{i} \cdot \frac{1 - v^n}{i} = a I \left(\frac{1}{i} - \frac{v^n}{i} \right) =$ the value at the beginning of the year of the tax on the property assessed at the beginning, payable at the end of each year for n years.

The uniform annual tax $\left(a I \frac{1}{i} \right)$ is strictly a perpetual annuity. Now the value of an annuity of £1 for n years is $\frac{1 - v^n}{i}$.

And $1 : \frac{1 - v^n}{i} :: a I \cdot \frac{1}{i} : a I \cdot \frac{1 - v^n}{i^2} = a I \frac{V_n}{i} =$ the present value of the tax on the property, payable for n years.

NOTE.—If the tax is immediately due, and payable n times: the interval between the first and the last payment is $(n - 1)$ years.

Eq. (4.) $C = a P (1 + V_{n-1}) = a I \frac{1}{i} \cdot \frac{1 - v^n}{1 - v} = \frac{a I (1 + V_{n-1})}{i} = a I \cdot \frac{(1 + i) - v^{n-1}}{i^2} =$ the present value of the tax assessed at the beginning of the year, payable at the end, immediately before the first payment is due.

Example.—What is the present value of an annual tax, at the rate of £1 in the £1000, for 10 years, on the value of a perpetual annuity of £1000? If the annual rate of interest is 3 per cent. $1 + i = 1.03$, $v^n = .766417$.

$C = .001 \times 1000 \times \frac{1.03 - .766417}{.0069} = \frac{.263583}{.0069} = \frac{8.7861}{.03} = 292.870$.

Case 3.—The tax and the annuity are perpetual; what is the value of the tax on the annuity chargeable after n years have elapsed?

NOTE.—It will be assumed, henceforward, that the tax is assessed at the beginning of every year, payable at the end of every year, and that the value C of the tax is taken immediately before the first payment of the tax is due.

It has been shown (Case 2,) that the value of the tax for n years on a property $\frac{I}{i}$ is $\frac{a I}{i} (1 + V_{n-1})$, and that the value of the tax in

perpetuity is $\frac{aI}{i} (1 + V_{\infty})$ (Case 1); consequently the value of the tax chargeable after n years is,

$$\text{Eq. (5.) } C = \frac{aI}{i} (V_{\infty} - V_{n-1}) = \frac{aI}{i} \cdot \left(\frac{1}{i} - \frac{1-v^{n-1}}{i} \right) = \frac{aI}{i^2} \cdot v^{n-1}.$$

Example.—The tax is at the annual rate of £1 in the £1000; $I = £1000$; $i = .03$; $a = .001$.

Then the value of the tax chargeable after the first 10 payments is,

$$C = \frac{a v^9 I}{.0009} = \frac{.766417}{.0009} = 851.574$$

$851.574 + 292.870 = 1144.444$, the value of the tax on the perpetuity.

The value of the tax for n years *plus* the value of the tax ever afterwards, is necessarily equal to the value of the perpetual tax on the perpetuity.

If the annuity pass into the hands of A, B, C, in succession, the value of the tax chargeable on each can always be found.

The tax chargeable on each of the parties will vary every year, as is shown in the following equations, where the quantities between the vertical bars express the value of the annuity which belongs respectively to A, B, and C; A having at first the right to the three first, B to the three next payments, and C to the remainder.

$$\text{1st year. Eq. (6.) } C = \frac{aI}{i} \overset{A}{(v^1 + v^2 + v^3)} \parallel \overset{B}{v^4 + v^5 + v^6} \parallel \overset{C}{v^7 + v^8 + v^9 \dots v^{\infty}}$$

$$\text{2nd year. } C = \frac{a}{i} I \overset{A}{(v^1 + v^2)} \parallel \overset{B}{v^3 + v^4 + v^5} \parallel \overset{C}{v^6 + v^7 + v^8 + v^9 \dots v^{\infty}}$$

In the second year, A, having received one, is only entitled to two more rents; A's share of the property consequently decreases every year, while the share of the reversioner B increases every year until he receives his first rent, when his share, in like manner, decreases; C's share increases until he comes into possession of the perpetuity.

SECTION II.—Tax on terminable annuities certain—rents for terms of years certain—and reversions.

Of this class two cases may be considered; *first*, that in which the tax is assumed to be perpetual, or to be payable for as many terms as the annuity; *secondly*, that in which the tax is for a shorter term than the annuity.

Case 1.—A has a terminable annuity (I) which is payable at the end of every year, for n years; a tax of a per £1 per annum is assessed on the value of that annuity at the beginning of each year; the tax is payable at the same time as the annuity. Immediately before the first payment of the tax, what ought A to pay in composition for the whole of his future tax; or, in other words, what is the present value of the tax chargeable on the successive values of the annuity during the n years it has to run?

The value of the annuity on which the tax is assessed is at the beginning of the *first* year $= I (v^1 + v^2 + v^3 \dots + v^{n-1} + v^n)$. The

assessment of the first year's tax is $= a I (v^1 + v^2 + v^3 \dots + v^{n-1} + v^n)$; which is also its *value at the end of the first year when it is due*.

The assessment of the second year's tax is $a I (v^1 + v^2 + v^3 \dots + v^{n-1})$. It is payable at the end of two years from the date of the first assessment; but only of one year from the date of the valuation. Hence the value of the second year's tax is $v a I (v^1 + v^2 + v^3 \dots + v^{n-1})$.

In the same way the value is found, of the third year's tax, to be $v^2 a I (v^1 + v^2 + v^3 \dots + v^{n-1})$.

By continuing the process, multiplying out and collecting the terms, we find as the result:—

$$\text{Eq. (7.) } C = a I \{1 v^1 + 2 v^2 + 3 v^3 \dots + (n-1) v^{n-1} + n v^n\}.$$

Thus, let $n = 5$; then the successive values of the tax payable at the end of each of five years, will be:—

No. of Payment.	Value of each Payment.	Value of all the Payments.
1	$1 a I (v^1 + v^2 + v^3 + v^4 + v^5) = a I$	$v^1 + v^2 + v^3 + v^4 + v^5$
2	$v a I (v^1 + v^2 + v^3 + v^4)$	$v^2 + v^3 + v^4 + v^5$
3	$v^2 a I (v^1 + v^2 + v^3)$	$v^3 + v^4 + v^5$
4	$v^3 a I (v^1 + v^2)$	$v^4 + v^5$
5	$v^4 a I v^1$	$+ v^5$

Or the value of the five future payments at the end of the first year is

$$C = a I (1 v^1 + 2 v^2 + 3 v^3 + 4 v^4 + 5 v^5).$$

By the formation of a series of the values

Eq. (8.) $G_n = (1 v^1 + 2 v^2 + 3 v^3 \dots + n v^n)$, in which n is made to vary from 1 to 100, all these valuations are facilitated. (See table III.)

If the annuity on which the tax is assessed is payable at the beginning of every year, and the tax is made then due, the value of the n payments is

$$\text{Eq. (9.) } C_1 = a I (1 + 2 v^1 + 3 v^2 \dots + n v^{n-1}).$$

TABLE III.

n.	Series. $v^1 + 2 v^2 \dots + n v^n$. Here $v = \frac{1}{1.03}$.	Sum of the Series $n v^n$, as far as 10 terms: and the sum of the Infinite Series.
	$n v^n$.	G_n .
1	.9709	.9709
2	1.8852	2.8561
3	2.7454	5.6015
4	3.5539	9.1554
5	4.3130	13.4684
6	5.0249	18.4933
7	5.6916	24.1849
8	6.3153	30.5002
9	6.8978	37.3980
10	7.4409	44.8389
∞	∞v^∞	1144.4444

Case 1*.—*Tax on the reversion of an annuity certain for a limited term.*

If the annuity and the tax are perpetual, but A enjoys the annuity for n years only, when the annuity passes into the hands of B, it has been shown, under section II, case 1, that A's share in the value of the annuity decreases every year, and that the present value of A's share of the tax is $C = a I (v + 2v^2 + 3v^3 \dots n v^n) = a I G_n$.

Then it may be demonstrated by the same reasoning that the present value of B's share of the tax is,

$$\text{Eq. (10.) } C = a I \{ (n+1)v^{n+1} + (n+2)v^{n+2} \dots + \infty v^n \}.$$

It has been shown (Section I, Case 1) that the value of the perpetual tax on a perpetual annuity, is $\frac{a I}{i} (1 + V_\infty) = a I \cdot \frac{1+i}{i^2}$.

Consequently by subtracting the value of A's share of the tax from this quantity, the value of B's share of the tax, or the sum of the series Eq. (10) is immediately found; or

Eq. (11.) $C = a I \left(\frac{1+i}{i^2} - G_n \right) = a I \left\{ \left(\frac{1+V_\infty}{i} \right) - G_n \right\}$ = the present value of the reversioner B's share of the tax.

Example.—What is the value of the reversioner B's share of an annual tax, at the rate of £1 in the £1000, on the value of a perpetual annuity of £1000, the rate of interest being 3 per cent.; A having a right to the 10 next annual payments of the annuity?

The present value of

$$\text{A's share of the tax is } C = \cdot 001 \times 1000 \times G_{10} = 44\cdot 839.$$

The present value of

$$\text{B's share of the tax is } C = \cdot 001 \times 1000 (1144\cdot 444 - 44\cdot 839) = 1099\cdot 605.$$

Then also the present value of the tax justly chargeable on B, during the n years that the annuity is received by A, is

$$\text{Eq. (12.) } C = a I \cdot \left(\frac{1+V_{n-1}}{i} - G_n \right) = \frac{8\cdot 97087}{\cdot 03} - 44\cdot 839 = 254\cdot 190.$$

For the value of the tax chargeable on the perpetual annuity for n years is, by Section I, Case 2, $a I \frac{(1+V_{n-1})}{i}$; and as the value of A's share is $a I G_n$, the difference is chargeable on B.

Case 2.—*The tax is for a shorter term than that which the terminable annuity has to run.*

It has been assumed, under Section II, Case 1, that the tax is to be levied for as many years as the annuity is payable; now let the tax be levied annually for five years only, while the annuity has 7 years to run. In this case the annuitant wishes to compound for his tax; what is its present value?

The value of the annuity on which the tax is levied is at first $I (v^1 + v^2 + v^3 + v^4 + v^5 + v^6 + v^7)$; it diminishes every year; and the present value of the tax,

Payable at the
end of the

1st year is $1 a I (v^1 + v^2 + v^3 + v^4 + v^5 + v^6 + v^7) = a I$	$v^1 + v^2 + v^3 + v^4 + v^5 + v^6 + v^7$
2nd year is $v a I (v^1 + v^2 + v^3 + v^4 + v^5 + v^6)$	$+ v^2 + v^3 + v^4 + v^5 + v^6 + v^7$
3rd year is $v^2 a I (v^1 + v^2 + v^3 + v^4 + v^5)$	$+ v^3 + v^4 + v^5 + v^6 + v^7$
4th year is $v^3 a I (v^1 + v^2 + v^3 + v^4)$	$+ v^4 + v^5 + v^6 + v^7$
5th year is $v^4 a I (v^1 + v^2 + v^3)$	$+ v^5 + v^6 + v^7$
6th year is $v^5 \times 0 \times I (v^1 + v^2)$	
7th year is $v^6 \times 0 \times I \times v^1$	

By collecting the terms it is found that

$$C = a I (1 v^1 + 2 v^2 + 3 v^3 + 4 v^4 + 5 (v^5 + v^6 + v^7)).$$

Instead of 7, let n be the number of years during which the annuity has to run, and $z < n$ the number of years over which the tax extends, then

$$\text{Eq. (13.) } C = a I (1 v^1 + 2 v^2 + \dots + (z-1) v^{z-1} + z (v^z + v^{z+1} + \dots + v^n) \\ = a I (1 v^1 + 2 v^2 + \dots + (z-1) v^{z-1} + z (V_z - V_{z-1}))$$

When $z = n$

$$C = a I (v^1 + 2 v^2 + \dots + (n-1) v^{n-1} + n v^n) \text{ as above.}$$

Example.—The tax is at the same rate, and the annuity is £1000 for seven years; the tax is to be levied for five years; what is the present value of the tax?

$$C = G_4 + 5 (V_7 - V_4) = 9.155 + 5 \times 2.513 = 21.720.$$

SECTION III.—*Modifications of the formulas, where the tax on rents and annuities is paid half-yearly, quarterly, or in any period shorter than a year.*

If the annuity is paid half-yearly, the half-yearly dividend is $\frac{I}{2}$;

and if interest is convertible half yearly, $v = \frac{1}{1+\frac{i}{2}} = \frac{2}{2+i}$.

If the annuity is payable quarterly, the quarterly dividend is $\frac{I}{4}$

and if interest is convertible quarterly $v = \frac{1}{1+\frac{i}{4}} = \frac{4}{4+i}$,

If the annuity is payable, and interest is convertible t times in the year, the dividend is $\frac{I}{t}$; and $v = \frac{1}{1+\frac{i}{t}} = \frac{t}{t+i}$.

If the tax is assessed on property at the rate of a in the £1 per annum, it will be $\frac{a}{2}$, $\frac{a}{4}$, $\frac{a}{t}$ in the £1 half-yearly, quarterly, t^{th} ; the tax on the property P to be levied at each collection will be $\frac{a}{t} \cdot P$.

The value of an annuity in which $v = \frac{1}{1+\frac{i}{t}}$; and n the number of times, $\frac{n}{t}$ the number of years that the annuity is to be paid, is

$$\frac{I}{t} (v^1 + v^2 + v^3 + \dots + v^n).$$

The tax on such an annuity is $\frac{a}{t} \cdot \frac{I}{t} (v^1 + v^2 + v^3 + \dots + v^n)$.

By making $v = \frac{t}{t+i}$, and substituting $\frac{aI}{t^2}$ for aI in the previous formulas, the various values of C are obtained, when the tax is assessed and collected t times in the year.

SECTION III.*—*On the Conversion of the Present Value of a variable Tax into a uniform Annual Tax.*

The present value (C) of a tax, in all cases, is converted into a uniform annual tax by the formula :

Eq. (14.) $c_n = \frac{C}{1+V_{n-1}} = C \cdot \frac{1-v}{1-v^n} =$ uniform annual tax payable n times—of the same present value as C .

For the value of £1 a year, payable at the beginning of each year, for n years is $1 + V_{n-1} = 1 + v + v^2 + \dots + v^{n-1}$; and $1 + V_{n-1} : 1 :: C : \frac{C}{1+V_{n-1}} = c_n$.

The conversion of C into an uniform tax payable t times a year, is effected by making $v = \frac{1}{1+\frac{t}{i}}$; and n , the number of times that the tax is to be paid in the same Equation (14).

Eq. (15.) $c_n = aI \frac{G_n}{1+V_{n-1}} = aI \cdot \frac{v + 2v^2 + 3v^3 + \dots + nv^n}{1+v^1+v^2+\dots+v^{n-1}}$ = the uniform annual tax on a terminable annuity certain having n years to run.

Eq. (16.) $c_n = aI \left(\frac{1+V_{n-1}}{i(1+V_{n-1})} - \frac{G_n}{1+V_{n-1}} \right) = aI \left(\frac{1}{i} - \frac{G_n}{1+V_{n-1}} \right) =$ the uniform annual tax chargeable during n years on the reversioner.—See Sect. I, Eq. 4.

And so in all other cases, the value of the variable tax on the varying values of terminable annuities, and the equivalent uniform tax, can be determined.

The interest of a principal sum, or a property convertible into money, is of the same amount as the perpetual annuity into which the property can be converted; thus $iP = iIV_n$ is the interest, and also the perpetual annuity, into which the value of a property can be converted, —as iIV_n is the perpetual annuity into which the terminable annuity can be converted. Now, a tax for one year of a in the £1 on the property (IV_n), is aIV_n ; and a tax for one year of $\frac{a}{i}$ in the £1 on the

annuity iIV_n is also $\frac{a}{i} \cdot iIV_n = aIV_n$. ∴ the same amount of tax is levied in all cases of annuities, either under a tax of a in the £1 on property, or on the values of annuities; and a tax at the rate of $\frac{a}{i}$ in the £1 on the interest, or the perpetual annuity into which it can be converted. If the property is actually converted into a perpetual annuity, and iIV_n is paid out of it annually, instead of I , the annual tax remains invariably aIV_n ; if, on the other hand, the conversion is not effected, but I is paid annually, inasmuch as V_n diminishes every year

as n decreases, the perpetual annuity into which it can be converted, and consequently the tax of $\frac{a}{i}$ in the £1 on that variable perpetual annuity, or on the interest of the residual capital, decreases. One of the common fallacies current on the subject has arisen from inattention to this fact, that the perpetual annuity into which a terminable annuity can be converted becomes less and less every year.

$\frac{V_n}{V_\infty} \cdot I_n = I = (1 - v^n) I_n$ = the perpetual annuity into which an annuity I_n for n years can be converted. For

$$V_\infty : V_n :: I_n : \frac{V_n}{V_\infty} \cdot I_n = \frac{1 - v^n}{i} \cdot \frac{i}{1} I_n = (1 - v^n) I_n$$

Conversely $\frac{V_\infty}{V_n} \cdot I = \frac{I}{1 - v^n} = I_n$ the short annuity into which the perpetual annuity I can be converted.

If a perpetual annuity I belongs to two persons, the one A entitled to n annuities, and the other B entitled to the remainder, then it may be at once divided into two perpetual annuities, severally and simultaneously payable to A and to B .

The share of the perpetual annuity falling to B will be $= v^n I$.

The share of the perpetual annuity falling to A will be $(1 - v^n) I$.

The value of a perpetuity is to the value of the reversion, after n years, as 1 to v^n .

$$v + v^2 \dots + v^n + v^{n+1} \dots + v^\infty : v^{n+1} \dots + v^\infty :: 1 : v^n;$$

$$\text{Or, } V_\infty : V_\infty - V_n :: 1 : 1 - \frac{V_n}{V_\infty} = v^n.$$

And the value of a perpetuity is to the value of an annuity for n years, as 1 to $1 - v^n$;

$$\text{Or, } V_\infty : V_n :: 1 : 1 - v^n;$$

$$\text{Or, } v^1 + v^2 + v^3 \dots + v^n + v^{n+1} \dots + v^\infty : v^1 + v^2 \dots + v^n :: 1 : 1 - v^n.$$

If the tax on the perpetuity is known, the respective shares of the tax payable by A and by B each year is deduced by making n vary in the following equations, where $\frac{a}{i}$ is the rate of tax in the £1 on the

interest, and $\frac{a}{i} I$ is the annual tax on the perpetuity.

B's share of the constant
tax is, $n, n-1$, &c., years before he
receives his first rent.

A's share of the
tax is.

$$n \text{ years} \quad v^n \frac{a}{i} \cdot I \quad + \quad (1 - v^n) \frac{a}{i} \cdot I = \frac{a}{i} I.$$

$$n-1 \quad v^{n-1} \frac{a}{i} I \quad + \quad (1 - v^{n-1}) \frac{a}{i} \cdot I = \frac{a}{i} I.$$

* * *

$$2 \text{ years} \quad v^2 \cdot \frac{a}{i} \cdot I \quad + \quad (1 - v^2) \frac{a}{i} \cdot I = \frac{a}{i} I.$$

$$1 \text{ year} \quad v^1 \cdot \frac{a}{i} I \quad + \quad (1 - v) \frac{a}{i} \cdot I = \frac{a}{i} I.$$

The sum of the taxes chargeable each year on A and B is equal to $\frac{a}{i} \cdot I$, the tax on the perpetuity.

The tax on the perpetuity is $\frac{a}{i} \cdot I$, and B, the reversioner's share of the first of n annual taxes payable before he receives his first rent is $v^n \frac{aI}{i}$; which in n years at interest will amount to $\frac{a}{i} I$. The share of the tax, therefore, chargeable on him, and left to accumulate at interest, amounts to the same sum as the whole of the annual tax on the perpetuity.

SECTION IV.—*Taxes on Reversions,—and on the Temporary Possessors of Annuities.*

It has already been seen that if a property P is held by two parties, the one A in possession of the rents for n years, the other B entitled to the reversion, the number and, therefore, the present value of A's rents every year, decrease, and the value of the reversion increases as the period of B's enjoyment of the rents approaches. (Sect. I.) If a tax of a in the £1 be levied on the property annually, then the portion of the tax chargeable on A will decrease in the same ratio as the value of his share of the property, while B's share of the tax will every year increase.

And if A pay, as at present, the whole of the tax chargeable on the perpetuity during his term of possession for n years, B is bound in equity, when he receives the first rent, to repay the whole of the tax to A. For the *interest* of the money which A has advanced for B as tax, amounts, in n years, to the same sum as the whole of the tax chargeable in the n years on A.

The variable proportion of the uniform annual tax chargeable respectively on A and on B is found by making n vary in the equation

$$C = aI \left(\overset{A}{v^1 + v^2 + \dots + v^n} + \overset{B}{v^{n+1} + v^{n+2} + \dots + v^\infty} \right).$$

Now immediately before A pays the first annual tax, or n years before B will receive his first rent, B's share of the tax is $aI (v^{n+1} + v^{n+2} + \dots + v^\infty)$; which at interest for n years becomes $aI v^{-n} (v^{n+1} + v^{n+2} + v^{n+3} + \dots + v^\infty) = aI (v^1 + v^2 + v^3 + \dots + v^\infty)$.

While this is the amount at interest of B's share of the tax which A has paid, it is precisely the whole tax annually chargeable on the property. And as the whole of the tax chargeable on the perpetuity is paid annually by A, n times, A's claim on B at the end of $n+1$ years from the date of assessment, or n years from the date of the first payment, is $n aI (v^1 + v^2 + v^3 + \dots + v^\infty)$; which is equal to the whole amount of the tax paid during n years.

As $aI (v^{n+1} + v^{n+2} + \dots + v^\infty)$ amounts to $aI (v^1 + v^2 + \dots + v^n + v^{n+1} + \dots + v^\infty)$ in n years, the interest is equal to the difference between these two values; and the difference is $= aI (v^1 + v^2 + \dots + v^n) = aI V_n = A$'s share of the first annual payment of the tax. Here n may have any value. Consequently the *interest* of the share of the tax advanced for B by A in any year is, in the interval of time between that payment and the first payment of

B, equal to the share of the tax equitably chargeable on A during that year. A pays his tax when it falls due; B returns his own share of the tax and the interest, which happens to be equal in amount to A's share of the tax. B does not return or in any way pay A's tax.

Consequently if the tax-collector takes annually from A, who has an annuity payable at the end of each year for n years, the same tax as is justly chargeable on a perpetual annuity, namely, $aI(v^1 + v^2 + \dots + v^n)$, then the State at the end of n years should return the whole amount of the tax collected from A, namely, $naIV_\infty$, if it desire to place him on an equality with the possessors of property and annuities in perpetuity. The interest of the property of which he has been deprived, and of which the State has had the use during n years, is equivalent to his share of the tax.

Example.—A is in possession of an annuity of £300 a year, payable at the end of every year for 5 years; and B has the reversion. The property is taxed at the annual rate of £1 per £1000, payable at the same time as the annuity; so $a = \cdot 001$; and $I = 300$. Let the interest of money be 3 per cent. per annum ($i = \cdot 03$); then the value of the perpetuity is $300 \times 33\cdot 333 = \frac{300}{\cdot 03} = £10000$; and the tax is $10,000 \times \cdot 001 = £10\cdot 000$ annually. The tax on the perpetuity $\left(\frac{aI}{i}\right) = \frac{\cdot 001}{\cdot 03} \cdot 300 = 10$ multiplied successively by v^5, v^4, v^3, v^2 , and v^1 , is B's share of the tax 5, 4, 3, 2 and 1 years before he receives the first annuity; while 10 *minus* these respective quantities is the share of the tax chargeable every year on A.

Interval between the first payment of the Tax and B's first receipt of Rent.		B's share of the Tax.		A's share of the Tax.	
n		£	£ s. d.	£	£ s. d.
First payment	5 years	8·626	= 8 12 6	1·374	= 1 7 6
Second	" 4 "	8·885	= 8 17 8	1·115	= 1 2 4
Third	" 3 "	9·151	= 9 3 0	·849	= 0 17 0
Fourth	" 2 "	9·426	= 9 8 6	·574	= 0 11 6
Fifth	" 1 "	9·709	= 9 14 2	·291	= 0 5 10
Sixth	" 0 "	10·000	= 10 0 0		

Here it will be found that B's share of the first payment is £8·626; which at interest amounts in *one* year to $8\cdot 626 \times 1\cdot 03 = 8\cdot 885$; in 2 years to £9·151; in 3 years to £9·426; in 4 years to £9·709; in 5 years to £10. B's share of the *second* payment is £8·885, which in 4 years amounts also to £10; B's share of the *third* payment is £9·151, which in 3 years amounts to £10; B's share of the fourth payment is £9·426, which in 2 years amounts to £10; B's share of the fifth payment is £9·709, which in *one* year amounts to £10. The interest of B's share of the tax is in each case equal, by the time that he receives his first rent, to A's share of the tax at the time that A's tax is paid. If A pays the whole of the tax, he has therefore a claim on B at the *end* of the term for $5 \times 10 = £50$; namely for £45·797 of tax chargeable on B, and for £4·203, the interest on the same.

SECTION V.—*Effects of collecting a given Tax—not at a given annual rate on capital or on interest—but on the annuity.*

(1.) When a capital P is invested in an annuity, and continually reinvested, as the capital is repaid, in annuities terminable in n years, and the annuity (I) is taxed at the rate of $\frac{a}{i}$ annually, the result is that in every n years, the whole of the property, as well as the interest on it, is taxed at the rate of $\frac{a}{i}$ in the £1.

The tax is a tax (1) on the profit, and also (2) on the transfer of property.

The capital which is invested in an annuity for n years is returned in that time with interest ;

For

$v^n I$	I is the present value of £I payable in n years, when it amounts to £I
$v^{n-1} I$	" " " " $(n-1)$ years " to £I
$v^{n-2} I$	" " " " $(n-2)$ years " to £I
$v^2 I$	" " " " 2 years " to £I
$v^1 I$	" " " " 1 year " to £I

I, the annuity, is paid n times.

The sum of these present values in the first column is $I(v + v^2 + \dots + v^{n-2} + v^{n-1} + v^n) = IV_n$ = the present value of the annuity $I = P$ the capital.

The *interest* of the capital invested is—as will be seen on considering Eq. 7, Section II—and as is evident above :

$$\begin{aligned} &= I \{ (1 - v^n) + (1 - v^{n-1}) + (1 - v^{n-2}) + \dots + (1 - v^2) + (1 - v^1) \} \\ &= I \left(\frac{1}{v} - 1 \right) \{ n v^1 + (n-1) v^2 + \dots + 2 v^{n-1} + v^n \} \\ &= I \{ n - (v^n + v^{n-1} + v^{n-2} + \dots + v^2 + v^1) \} \end{aligned}$$

And the amount which is paid on an annuity in n years is $nI = P +$ the interest of the varying amount of capital under investment.

$$\begin{aligned} \text{Thus: } nI &= \{ I(v + v^2 + v^3 + \dots + v^{n-1} + v^n) \\ &\quad + I\{(1-v^n) + (1-v^{n-1}) \dots + (1-v^2) + (1-v^1)\} \\ &= I(v + v^2 + v^3 + \dots + v^{n-1} + v^n) + nI - I(v^1 + v^2 + \dots + v^{n-1} + v^n) \\ \therefore nI - I V_n &= \text{interest of capital} \therefore \text{interest} + I V_n = nI. \end{aligned}$$

And, $\frac{a}{i} \cdot n I = \frac{a}{i} I V_n + \frac{a}{i} \times \text{interest of capital} = \text{amount of tax on annuity.}$

Thus, if the interest of money is 3 per cent., an annuity of £1000, for the term of 14 years, may be purchased for £11,296; the amount of the dividend is $14 \times 1000 = £14,000$; and $14,000 - 11,296 = £2704$, the entire interest of the capital while it remains invested. A tax of 3 per cent. on the dividends yields in the 14 years £420; which is £81.12 on the interest, and £338.88 on the capital. An annuity

of £1000 for 7 years is obtained by investing £6230, which returns £7000 in the dividends; namely, £770 of interest, and £6230 of capital. The tax is £210; namely, £23·1 on interest, and £186·9 on capital.

If the interest of money is 5 per cent., an annuity of £1000 for 7 years is obtained by investing £5786; returning in 7 years £7000; of which £1214 is interest, £5786 capital.

Under annuities terminable in 5, 10, 15, 20 n years, the capital is returned every 5, 10, 15, 20 n years. Under a tax, therefore, assessed at the rate of $\frac{a}{i}$ in the £1 on the dividends of such

annuities, the interest is taxed at that rate; and of the capital $\frac{a}{i}$ is taken in the course of every 5, 10, 15, 20, n years. In perpetual annuities n is infinite, and no part of the capital is touched.

$\frac{a}{i} \cdot \frac{I}{n} (n - V_n) = \frac{aI}{in} \left(n - \frac{1-v^n}{i} \right)$ = the average annual tax on the amount of interest, at the rate of $\frac{a}{i}$ in the £1.

$\frac{a}{i} \cdot \frac{I}{n} V_n$ = the average annual tax on capital.

$\frac{a}{i} \cdot \frac{nI}{n} = \frac{a}{i} \cdot I$ = the annual tax on the annuity.

As nI = the amount of annuity which is drawn in dividends;

and $\frac{a}{i} \cdot nI$ = the aggregate tax on the same.

Then the tax, at the rate of $\frac{a}{i}$ on the interest (iP), is to the tax on the annuity as $\frac{a}{i} (n - V_n) I : \frac{a}{i} nI :: (n - V_n) : n$.

And $n - V_n : n :: \frac{n}{n - V_n} : x$ = the ratio of the tax on the interest only, to the tax on the annuity. This function, keeping n an integral number, gives a maximum when $n = 1$; when $x = \frac{1}{1-v} = \frac{1+i}{i}$; and it falls to unity, its *minimum*, when n is infinite $\therefore$ if

the tax is at the rate of $\frac{a}{i}$ in the £1 on the dividends of a perpetual and of a terminable annuity, it is at the rate of $\frac{a}{i}$ in the £1 on the interest in the former, and of $\frac{n}{n - V_n} \cdot \frac{a}{i}$ in the £1 on the interest, in the latter case. If $\frac{a}{i} = \cdot 03$; and $i = \cdot 05$; $n = 7$,

then $\frac{n}{n - V_n} \times \cdot 03 = \frac{7 \times \cdot 03}{7 - 5\cdot 786373} = \frac{\cdot 21}{1\cdot 213627} = \cdot 17343$.

While the tax is $\cdot 03$, or at the rate of 3 per cent. on the interest of the

property in perpetuity, it is 17·343 per cent. on the interest of the annuity for 7 years.

$$s = \frac{1 + v^1 + v^2 \dots + v^{n-1}}{i(v + 2v^2 \dots + nv^n)} = \text{ratio of the present value of the tax } \frac{a}{i} \text{ on interest, to the value of the tax } \frac{a}{i} \text{ on annuity for } n \text{ years. It approximates to unity as } n \text{ increases.}$$

Case 2.—The perpetual annuity which the capital P will purchase is $\frac{P}{V_\infty} = iP$; and the annual tax, at the rate of $\frac{a}{i}$ in the £1 on the dividends is $\frac{a}{i} \cdot \frac{P}{V_\infty} = aP$.

The annuity for n years, which P will purchase, is $\frac{P}{V_n} = \frac{iP}{1-v^n}$ for $\frac{1}{V_n} = \frac{i}{1-v^n}$; and the annual tax, at the rate of $\frac{a}{i}$ in the pound on such annuity, is $\frac{a}{i} \cdot \frac{P}{V_n} = \frac{aP}{1-v^n}$.

And $\frac{a}{i} \cdot \frac{P}{V_\infty} \cdot V_\infty = \frac{a}{i} \cdot \frac{P}{V_n} \cdot V_n = \frac{a}{i} \cdot P$. That is, the present value of a tax at any rate $\left(\frac{a}{i}\right)$ in the £1 on an annuity for n years, is equal to the present value of a tax at the same rate of $\frac{a}{i}$ in the £1 on a perpetuity, when the property from which the annuities are derived and the rates of interest are equal.

This fact is the groundwork of a singular fallacy which has puzzled some acute thinkers, mathematicians, and logicians; and may be thus stated. It is assumed, and admitted in the argument, that the income tax is perpetual.* A has £3,333; he invests it in an annuity certain for 12 years; which, allowing the interest of money to be 3 per cent. per annum, will return an annuity of £333, nearly, payable at the end of each of the 12 years.

B has also £3,333, which he invests in the 3 per cents. (consols), at par, from which he derives £100 a year.

A's income tax at the rate of 3 per cent. on the terminable annuity, is £10 a year for 12 years; and as the tax, as well as the annuity, is worth 10 years' purchase, the present value of A's tax is £100.

B's income tax, at the rate of 3 per cent. on his annuity of £100, is £3 a year; the tax, as well as the annuity, is worth 33½ years' purchase, and the present value of the tax on B's annuity is therefore £100.

The value of the tax which is paid respectively by A and by B, on the same sum of money which each has invested, namely, £3,333, is in both cases £100; the income tax is therefore, it is said, equitable—as its value is in these cases, as well as in all other cases of the same kind, proportional to the property from which it is derived.

That the tax is not proportional in the two cases to the interest or

* See Mr. Warburton's Evidence before the Income Tax Committee.

profit, is immediately proved; for in the first year, the interest of B's capital is £100, and the interest of A's capital is also £100; the tax therefore to be equitable ought to be the same: yet, in the case proposed, A is taxed in the year £10, while B is taxed only £3. The tax in that year on the profits of A is to the tax on the profits of B as $3\frac{1}{3}$ to 1; instead of being 1 : 1, as it should be to preserve the proportionality. *A fortiori*, the tax on the profit of A and of B ceases to be proportional to the profit in the second, third, and every subsequent year; for while the profit of A diminishes every year, as the property diminishes, B's profit, as well as his property, remains invariably the same. The tax is therefore not equitable, as it is not in proportion to the profit.

The illusion is created by leaving out the element of Time, and referring only to Property, which does not in itself, like interest, involve any relation to time. It is proved that the value of this tax which is collected from A in 12 years is the same as the value of the tax collected on B and his successors, for an unlimited time, for 20, 40, 60, for 120 years—or for all time. But the fact that the values of two taxes on two properties of the same value are the same does not justify the inference that the properties are taxed equitably; for in order to be equitable the tax must be the same in the same time [see Axiom]; if the property is taxed £1 in one year, it must be taxed £2 in two years, £3 in 3 years. To tax one property as much for its protection by the State in one year as another of the same value is taxed in three years, is not equitable. To be equitable, proportionality between the tax, the time, and the property must be preserved.

The same reasoning may be applied to Rent, Interest of money, and Insurance. Thus A purchases *three* farms; he pays for each farm the same sum, £6,000. To the Farmer B he lets his first farm on a 14 years' lease at the rate of £200 a year; Farmer C applies for the second farm on a 7 years' lease; A, employing the reasoning of the fallacy, may say, "Yes, the farm is worth the same money as the farm of B, and I will let it you on the same terms: he pays me £2,800 for it, and you shall have your farm for the same sum—namely, £400 a year." Again D may apply for the third farm, as a yearly tenant, and A, reasoning as before, may say, "I will let you this farm, which is of the same value as the farms of B and C, for the same sum—namely, £2,800, which you must pay at the end of the year." The Farmers would probably fail to see the equity of these proposals.

A may on the same grounds, having lent £1,000, at the rate of 5 per cent. per annum, to B, for 6 years, and received £300 for it, say to C, another borrower, who wants £1,000 for 2 years: "Yes, I will lend you the same sum as I have lent B, and for the same interest, namely, £300, which will in your case be £150 a-year. You will both thus pay me the same interest for the same principal." The interest, it is true, is in the same proportion to the capital; but the instant the element of time is brought into account, the illusion is dispelled. A asks C 15 per cent. *per annum*, for his money, in the latter case.

If the same tax is to be paid by one person in twelve years as is paid by another in twenty-four years, or for ever, it may be shown that the same premium should be paid to insure the same sum for one year, as is required to insure it for the whole term of life. A whole genus of fallacies may be invented, where the ratio is compound, by establish-

ing the proportionality in certain elements, and neglecting others which are overlooked by the mind. The fallacy ascribed to Zeno of Achilles and the tortoise, which Archbishop Whateley has adapted in his logic, is of this character. In both fallacies the illusion is created by the play on the same element; in both it is easy to prove that the contrary is true; in both it is found that few detect the logical error.

If the owner of one property cannot be taxed twice as much as the owner of another property of the same value, in the same time, neither can the holder of a temporary annuity be justly taxed to the same amount as he is in the first year, either during the second or any subsequent year; for the amount of property in the annuity constantly decreases. Thus, an annuity of £1000 for seven years—if the interest of money is 5 per cent. per annum—is worth £5786·373; the interest on which is £289·31865; a tax of 3 per cent. on the interest, or of .15 per cent. ($a = .0015$) on the principal, is £8·679.

		Tax fairly chargeable on Interest.	
		£	£
1st year.	Principal.....	5786·373	
	Interest	289·319	8·679
		<hr/> 6075·692	
	Deduct Annuity	1000·000	
2nd year.	Principal.....	5075·692	
	Interest	253·785	7·614

The equivalent uniform tax is £5·436, by Eq. 15.

SECTION VI.—*Taxes upon Life Annuities and on Life Interests in Rents from unfailing sources.*

Life annuities terminate, as well as annuities certain for terms; and they terminate inevitably within a limited time. Within that time the probability that the annuity will continue or end is expressed by Life Tables.

Case 1.—A has a life interest in an estate yielding a constant rent = I ; B has the absolute reversion. A certain tax per £1 = a , is levied annually on the property; what is the present value of A's share of the tax?

If the tax is assessed immediately before the rent is due, that is, upon the value of the first and of all subsequent rents, then the value of A's life interest at the age x is $= I \cdot \frac{N_x}{D_x}$; and $a I \frac{N_x}{D_x}$ is the tax for x year chargeable on A. The same reasoning applies to the subsequent years, and it is found that in all cases at the age $x + n$, A's share of the tax is $\frac{a I N_{x+n}}{D_{x+n}}$. But the present value at the age x , of £1 payable at the age of $x + n$, if a given person is alive at that age, is $\frac{D_{x+n}}{D_x} = \frac{v^{x+n} \cdot l_{x+n}}{v^x \cdot l_x} = \frac{l_{x+n}}{l_x} \cdot v^n$; where l_x represents the numbers in a life table at the age x , and l_{x+n} the numbers who attain the age $x + n$, $\frac{l_{x+n}}{l_x}$ the chance at the age x of attaining the age $x + n$.

If A is alive at the age	The present value of the tax payable then
x	is $a I \frac{D_x}{D_x} \cdot \frac{N_x}{D_x} = a I \frac{N_x}{D_x}$
$x + 1$	is $a I \cdot \frac{D_{x+1}}{D_x} \cdot \frac{N_{x+1}}{D_{x+1}} = a I \frac{N_{x+1}}{D_x}$
$x + 2$	is $a I \frac{D_{x+2}}{D_x} \cdot \frac{N_{x+2}}{D_{x+2}} = a I \frac{N_{x+2}}{D_x}$
$x + 3$	is $a I \cdot \frac{D_{x+3}}{D_x} \cdot \frac{N_{x+3}}{D_{x+3}} = a I \frac{N_{x+3}}{D_x}$
*	*
$x + n$	is $a I \frac{D_{x+n}}{D_x} \cdot \frac{N_{x+n}}{D_{x+n}} = a I \frac{N_{x+n}}{D_x}$

By taking the sum of these Equations the value of A's share of so much of the tax as is payable $(n + 1)$ times in n years, is found to be

$$C = a I \frac{N_x + N_{x+1} \dots + N_{x+n}}{D_x} = a I \frac{S_{x|n+1}}{D_x}$$

If $x + n$ is an age beyond the eldest in the Life Table, this becomes $C = a I \frac{S_x}{D_x}$ = the present value of A's share of the tax, assessed and payable at the beginning of every year, on the value of the annuity including the first payment then due.

Then the uniform annual premium chargeable on A of which $a I \cdot \frac{S_x}{D_x}$ is the value, is found by proportion :

$$\frac{N_x}{D_x} : 1 :: a I \frac{S_x}{D_x} : a I \frac{D_x}{N_x} \cdot \frac{S_x}{D_x} = a I \cdot \frac{S_x}{N_x} = c_x$$

c_x = uniform annual tax payable by A during his life out of the life annuity, of which a payment is due at the age x .

The annual tax on the perpetuity, assessed in the same way, is $a I (1 + V_\infty) \therefore a I \left(1 + V_\infty - \frac{S_x}{N_x}\right)$ = the part of the uniform annual tax which is chargeable annually on the reversioner during the life of A. A table of these values is given in the evidence taken before the Parliamentary Committee on the Income Tax.

(2.) Let the tax now be assessed at the age x on the value of the annuity, of which the first payment is to take place at the age $x + 1$; then the present value of such annuity is $I \frac{N_{x+1}}{D_x}$, and the tax assessed is $a I \cdot \frac{N_{x+1}}{D_x}$, which is due at the end of the year, whether A is alive or not. Thus at the age $x + n$, the tax then assessable and due at the age $x + n + 1$ on $I = 1$, is $a \frac{N_{x+n+1}}{D_{x+n}}$; the value of which at the age $x + 1$ immediately before the first payment is due, is $a \frac{N_{x+n+1}}{D_{x+n}} \cdot \frac{D_{x+n+1}}{D_{x+1}} = a \frac{N_{x+n+1}}{D_{x+1}} \cdot \frac{D_{x+n+1}}{D_{x+n}}$. A series of this kind may be constructed, but it does not exist in the Life Tables. Still $\frac{D_{x+1}}{D_x} \cdot \frac{N_{x+1}}{D_{x+1}} = v \frac{l_{x+1}}{l_x} \cdot \frac{N_{x+1}}{D_{x+1}} = \frac{N_{x+1}}{D_x}$; and it is an advantage if the

tax can be made payable only, if the tax-payer is alive, at the end of the year of assessment. Now $v \frac{N_{x+1}}{D_{x+1}}$, payable at the end of the year if A survive, is of the same value as $v \frac{l_{x+1}}{l_x} \cdot \frac{N_{x+1}}{D_{x+1}}$, certain.

And generally $\frac{N_{x+n+1}}{D_{x+n}} \cdot \frac{D_{x+n+1}}{D_{x+1}} = \frac{N_{x+n+1}}{D_{x+1}} \cdot \frac{D_{x+n+1}}{D_{x+n}}$.

Also $\frac{N_{x+n+1}}{D_{x+n+1}} \cdot \left(\frac{D_{x+n+1}}{D_{x+n}}\right) \frac{D_{x+n+1}}{D_{x+1}} = \frac{N_{x+n+1}}{D_{x+n+1}} \cdot v \cdot \left(\frac{l_{x+n+1}}{l_{x+n}}\right) \cdot \frac{D_{x+n+1}}{D_{x+1}}$.

If the payment of the tax is made contingent on the tax-payer at the age $x+n$ attaining the age $x+n+1$, then $\frac{l_{x+n+1}}{l_{x+n}}$ may be struck out of the last equation, which becomes $v \frac{N_{x+n+1}}{D_{x+1}}$. And

$C = aIv \frac{(N_{x+1} + N_{x+2} \dots + N_{x+n})}{D_{x+1}} = aIv \frac{S_{x+1:n}}{D_{x+1}}$ = the value of a tax at the rate of a in the £1 on the successive values of a life annuity, assessed at the beginning, payable at the end of every year for n years if the annuitant is alive; the valuation being taken at the age $x+1$, immediately before the annuity assessed at the age x is paid. If $x+n$ exceeds the greatest age in the Life Table, $C = aIv \frac{S_{x+1}}{D_{x+1}}$.

And $C = aIv \frac{S_{x+1}}{N_{x+1}}$ = the equivalent uniform annual tax.

(3.) If the tax is made payable at the time it is assessed, age x , then $C = aI \cdot \frac{S_{x+1}}{D_x}$ = the present value of the tax.

And $C = aI \frac{\bar{S}_{x+1}}{N_x}$ = the equivalent uniform annual tax, the first payment at the age x .

The composition of the absolute reversioner B under the three modes of assessment and valuation is:

$$(1.) \quad C = aI \left\{ \left(\frac{1+i}{i} \right)^x - \frac{S_x}{D_x} \right\}$$

$$(2.) \quad C = aI \left(\frac{1+i}{i^2} - v \frac{S_{x+1}}{D_{x+1}} \right)$$

$$(3.) \quad C = aI \left(\frac{1}{i^2} - \frac{S_{x+1}}{D_x} \right).$$

The annual tax chargeable on the reversioner during A's life is under the three modes of assessment.

$$(1.) \quad C = aI \left(\frac{1+i}{i} - \frac{S_x}{N_x} \right) = aI \left(1 + v_\infty - \frac{S_x}{N_x} \right)$$

$$(2.) \quad C = aI \left(\frac{1}{i} - v \frac{S_{x+1}}{N_{x+1}} \right) = aI \left(v_\infty - v \frac{S_{x+1}}{N_{x+1}} \right)$$

$$(3.) \quad C = aI \left(\frac{1}{i} - \frac{S_{x+1}}{N_x} \right) = aI \left(v_\infty - \frac{S_{x+1}}{N_x} \right).$$

And if the tax of the absolute reversioner B (2) is paid by A from

his age $x+1$, its amount at the end of the year in which A dies will be $a I \left(\frac{1}{i} - a \frac{S_{x+1}}{N_{x+1}} \right) \frac{N_{x+1}}{M_{x+1}}$.

The tax equitably chargeable in other cases in which more than one life is involved can be solved. Thus,

The tax on the value of an annuity on joint lives, is $a I A_{x,y}$,
 $= a I \frac{N_{(x,y)+1}}{D_{x,y}}$ = tax chargeable on the holder of such an annuity in the year that the lives are of any age, x and y .

The tax chargeable in the year on an annuity to a life age y , after the death of a life age x :

$$a I (A_x - A_{x,y}) = a I \left(\frac{N_{x+1}}{D_x} - \frac{N_{(x,y)+1}}{D_{x,y}} \right)$$

The tax chargeable in the year on the holder of an annuity on the longest of two lives:

$$a I (A_x + A_y - A_{x,y}) = a I \left(\frac{N_{x+1}}{D_x} + \frac{N_{y+1}}{D_y} - \frac{N_{(x,y)+1}}{D_{x,y}} \right)$$

SECTION VII.—*Taxes upon Property in Life Incomes from Professions, Commerce, Trade, and Manufactures.*

The characteristic of this property is that it is inherent in man, and is the value of his services—of the direct produce of his skill and industry. In slaves it is vendible and transferable; in freemen it is inalienable; but is not the less on that account property, which in the early states of society is assessed and taxed in the form of personal services. It is combined with stock in all productions; and the proportion of the elements varies in every kind of product.

The labour of the parents, and the expense of attendance, nurture, clothing, lodging, education, apprenticeship, practice, are investments of capital, at risk extending over many years; and the return appears in the form of the wages, salaries, incomes, of the survivors, commencing at various ages, 12, 15, 18, 21, 24, 27, 30, 33, 36, 39, and ages still greater; for the incomes in the higher professions increase probably up to the age of 50 or 55. The outgo increases from infancy up to a certain age; the earnings then commence, and ere long equal the outgo; they are subsequently in excess throughout manhood, and at advanced age decrease, until they are extinguished amidst the feebleness and infirmities of old age. The present value of the person's probable future earnings, *minus* the necessary outgo in realizing those earnings, is the present value of that person's services. Like capital invested in the soil, in the vintage, or in a commercial adventure, the capital invested in the life of man returns, in happy natures, profit of a hundred-fold; in other cases fifty, twenty, tenfold; in others it is barely returned; in some it is entirely lost, either by death, sickness, vice, idleness, or misfortune.

A large part of the profit of trade, and even of professions, is derived from external capital. I leave this for the moment out of consideration. And then, in large classes of cases, as well as in individuals, the incomes differ; but they will be found, on an average, to bear a very constant relation to the amount of capital invested in preparation—to the risk under which it is exposed—and to the time that it is under investment. The latter element is of greater importance than is generally imagined; for the fact that the earnings commence at

ages ranging from 15 to 45, will account for much of the difference in the incomes of different classes. This may be illustrated by cases of deferred annuities. Thus, if interest is reckoned at 5 per cent., £100 a-year from birth to the age of 15 is worth £148 a-year from that age to the end of life; £100 a-year from birth to the age of 25 is worth £362 a-year from that age to the end of life; £100 a-year from birth to the age of 30 is worth £540 a-year from that age to the end of life; £100 a-year from birth to the age of 40 is worth £1180 a-year from 40 to the end of life. Thus, capital yielding the same profit in different professions may, during the age of return, yield average incomes respectively of £100, £200, £300, £400, £500, £1000.

The following table has been calculated by the formula $\frac{N_{x+1}}{N_x} =$ the deferred annuity which a premium of £1 a-year from birth to the age x will provide from that age to the oldest age in the Life Table.

The Deferred Annuity which a Premium of £100 a-year will purchase if continued up to the Ages of 15, 25, 30, and 40 years respectively, allowing either 3 or 5 per cent. per Annum Interest.

[Results deduced from the New English Life Table.]

Age.	3 per Cent.	5 per Cent.
	£	£
15	91.42	148.36
25	202.75	362.10
30	287.12	539.72
40	563.36	1180.05

Thus the premium of £100 a year, allowing the rate of interest to be 5 per cent. per annum, provides deferred annuities of £148.36; £362.10, £539.72, and £1180.05, according as the premium is continued from birth to 15, 25, 30, or 40 years.

From the English Life Table we find the number of persons who live from birth through every year of age to the end of a century. Let the average wages, salary, or professional income, earned in the year of age x to $x + 1$ be represented by w_x ; then as P_x represents the numbers in the Life Table living through that year; $w_x P_x$ will be the sum of the wages; in like manner $w_{x+1} P_{x+1}$ will be the sum of the wages in the year of age $x + 1$ to $x + 2$; and so on to the end of the table, age w . Let this column be added up from the oldest age to the age x , and the sum be represented by W_x ; then W_x against the age 0 is the sum of the wages of the generation. As the sum of the column P_x in the Life Table is Q_0 = the total numbers living at all ages, to a given number of births, D_0 : it is evident that $\frac{W_x}{Q_0}$ = the average annual earnings per head of the whole generation; and $\frac{W_x}{D_0}$ = the average earnings of each person from birth to the end of his life.

So if the average cost of maintenance of a child age 0 to 1 were known to be y_0 ; and of a person through any year of age x to $x + 1$ were y_x ; then the cost of maintaining P_x persons would be $y_x P_x$; and the sum of a column of such numbers from the end of the table to the

age x would be Y_x ; the cost of the maintenance of the generation would be Y_x . The difference between the wages and the cost of maintenance is $W_x - Y_x$; or the surplus of the earnings over the cost of necessary subsistence. $W_x - Y_x$ may be called the profit; as W_x represents the produce; Y_x the cost of production. Then $\frac{W_x - Y_x}{Q_x}$ = the annual profit per head; and $\frac{W_x - Y_x}{D_x}$ = the average aggregate gain on the life of each individual.

If we assume for a moment that the profit $W_x - Y_x$ is in the possession of an individual A; and is a transferable value; the price will depend upon the rate of interest (i) at which investments of the kind are made. Thus, if the rate of interest is 5 per cent. per annum, the annual revenue $W_x - Y_x$ will be worth 20 years' purchase. For in this case $\frac{W_x - Y_x}{i} = \frac{W_x - Y_x}{.05} = 20 (W_x - Y_x)$. The produce or

income will be at the rate of $\frac{100 W_x}{20 (W_x - Y_x)} = \frac{5 W_x}{W_x - Y_x}$ per cent. on the capital; the expenditure or outgo $\frac{5 Y_x}{W_x - Y_x}$ per cent.; the profit $\frac{5 W_x - 5 Y_x}{W_x - Y_x} = \frac{5 (W_x - Y_x)}{(W_x - Y_x)} = 5$ per cent. on the capital invested.

If instead of the series P_x in the Life Table, the series $1 + \frac{1}{2} \cdot P_1$; $(1 + \frac{1}{2}) v^{x+1} P_x$ be employed; the present values at birth, and at any age x (1) of the future wages, (2) of the future cost of maintenance, are immediately obtained: the difference is the value of the future profit. And on dividing by the column $D_x = v^x l_x$, the present value of the average wages, cost, and profit of a man of the age x is found.

The values of w_x and y_x can only be learnt by observation. And the actual wages of classes of men in different trades and professions, as well as the actual cost of education and maintenance, are *desiderata* in Statistics.

The Tables from which an extract is given at the end of this paper, have been framed from returns of the wages of agricultural labourers, with which I was some time ago favoured by Sir James Kay Shuttleworth, and from returns collected by witnesses before a committee of the House of Commons.

The cost of maintenance is an estimate. Instead of the series* P_x^1 , the series D_x has been used throughout, (Table VII.) which is equivalent to assuming that the wages and cost in the several years of age were equal in value to the sums in the columns w_x and y_x , paid down to or for each person at the precise age x . The character of the results is thus indicated with sufficient exactness for illustration and all practical purposes.

It will be seen that at the age 20, the value of an agricultural labourer's future wages is £482; that the value of the estimated cost of necessary maintenance is £248; that the net value of his services is therefore £234.

I have now discussed, in Part I. the general principles of a property-

* The above series, P_x^1 , is not in the Life Table, and I have only had it calculated at 3 per cent. interest, for Table VIII. in which it was used.

tax; and in Part II. the principles on which tables may be constructed for assessing the tax equitably.

In Part III., which I may, perhaps, be able to bring under the notice of the Society at some future time, I shall endeavour to show how, at the least expense and inconvenience, these principles can be applied practically to different kinds of property, in the possession of different classes of the community. In the meantime, I beg to refer, for an outline of this branch of the subject, to the draft Report of the Chairman (Mr. Hume) in the proceedings of the Committee of the House of Commons on the Income and Property-Tax.*

It may be sufficient to state here, that professional incomes fluctuate less than it is generally supposed; that in assessing the property-tax at the beginning of the year, it may be assumed that the income will remain uniform (it may be more or less, but in general this is the most probable hypothesis); subject to the chance of death, and the discount of money at such a rate of interest as will cover all other risks. The value of a professional income must be nearly equivalent to a life annuity, in which money is taken at some rate between 3 and 10 per cent. per annum. For the present, I propose to use a table which is based on the rate of 5 or 6 per cent. interest. And a sum must be deducted for the cost of subsistence.

TABLE IV.

Digest of Sir J. Kay Shuttleworth's Return of the Wages of the Best Class of Labourers in Norfolk.

Age.	Number of Labourers.	Earnings of Man.	Earnings of Wife and Children.	Earnings of Family, including Gleaning.
		£	£	£
17—20....	4	77		77
20—25....	14	374	7	381
25—30....	27	813	39	852
30—35....	37	1,160	137	1,297
35—40....	37	1,140	175	1,315
40—45....	37	1,164	237	1,401
45—50....	29	924	274	1,198
50—55....	19	581	134	715
55—60....	13	407	90	497
60—65....	4	126	31	157
65—70....	3	77	7	84
70—75....	2	36	4	40
75—80....	1	16		
80—85....				
85.....				
Total.....	227	6,895	1,135	8,014

* See also the whole of the evidence of the several witnesses. An outline of a classification of property, and several numerical examples are given in my evidence. I take this opportunity of correcting an arithmetical error in one of the examples. For the three last lines at bottom of p. 217, Qu. 4958, read

3)154,251

Value of Stock 51,417
Deduct 500

50,917 C's tax is £50·917.

TABLE V.

*Digest of the Return of Wages of Agricultural Labourers in Bedfordshire.
By Turner; (corrected by Pearse.)*

[From evidence before Parliamentary Committee of Inquiry into New Poor Law.]

Age.	Number of Labourers.	Earning of Labourers.
15—20	3	£ 32
20—25	7	144
25—30	13	291
30—35	12	280
35—40	7	201
40—45	14	360
45—50	6	113
50—55	3	48
55—60	2	34
60—65	4	68
65—70	3	62
70—75	3	30
75	1	3
Total	78	1,666

TABLE VI.

Of the Wages and of the Cost of Maintenance of Agricultural Labourers in England. (Extract from a Complete Table.)

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
Age	Living at each Age,	Sum of the Living at each Age and upwards,	Expense of Maintenance per Annum for one Person,	Wages Earned per Annum by one Person,	Expense of Maintenance for all the Living in the year following the Age x ,	Wages Earned by all the Living in the year following the Age x ,	Expense of Maintenance for the whole of the Living at each Age x and upwards,	Wages of all Living at the Age x and upwards,	Net Profit = the Difference between the Income and Outgo,
x .	l_x .	N_x .	y_x .	w_x .	$y_x l_x$.	$w_x l_x$.	Y_x .	W_x .	$(W_x - Y_x)$.
			£	£	£	£	£	£	£
0	513	20,961	7		3,591		268,539	420,488	151,949
5	372	18,848	7		2,604		253,741	420,488	166,747
10	355	17,029	8		2,840		241,008	420,488	179,480
15	346	15,272	12	12	4,152	4,152	224,501	415,249	190,748
20	335	13,561	15	23	5,025	7,705	201,945	386,913	184,968
25	321	11,914	15	29	4,815	9,309	177,240	344,124	166,884
30	307	10,337	15	31	4,605	9,517	153,585	297,143	133,558
35	291	8,834	15	31	4,365	9,021	131,025	250,519	119,494
40	275	7,410	15	31	4,125	8,525	109,665	206,375	96,710
45	257	6,071	15	31	3,855	7,967	89,580	164,866	75,286
50	237	4,826	15	31	3,555	7,347	70,905	126,271	55,366
55	215	3,685	15	31	3,225	6,665	53,790	90,900	37,110
60	189	2,660	15	31	2,835	5,859	38,430	59,156	20,726
65	156	1,780	15	29	2,340	4,524	25,215	32,008	6,787
70	118	1,074	15	21	1,770	2,478	14,625	13,807	— 818
75	79	560	15	16	1,185	1,264	6,915	4,359	— 2,556
80	44	239	15	4	660	176	2,100	378	— 722

The Table VI. is read thus: of 513 males born annually, 335 attain the age of 20; and the sum of the numbers who attain that and every subsequent birthday is 13,561: the expense of bare maintenance in the year following is £15 (rather less than 6s. a week); the wages of one labourer in the same year are £23; the cost of maintaining the 335 is £5,025; their wages amount in the same time to £7,705; the cost of maintaining all at and above that age is £201,945, while their wages are £386,913; the difference or the net annual profit is £184,968.

TABLE VII.

(1.) *Money Value of a Man; or a Table of the Value of the Future Earnings and of the Cost of Maintenance of an Agricultural Labourer. (Interest 5 per Cent.)*

Age.	Present Value of			Annuity Equivalent in Value to		
	Future Earnings, $\frac{W_s}{D_s}$	Cost of Future Maintenance, $\frac{Y_s}{D_s}$	Excess of Earnings over Cost of Maintenance, $\frac{W_s - Y_s}{D_s}$	Future Earnings, $\frac{W_s}{N_s}$	Cost of Future Maintenance, $\frac{Y_s}{N_s}$	Excess of Earnings over Cost of Maintenance, $\frac{W_s - Y_s}{N_s}$
	£	£	£	£	£	£
0....	147·89	142·52	5·37	10·75	10·36	·39
5....	260·32	204·38	55·94	14·81	11·63	3·18
10....	347·88	231·01	116·88	19·84	13·17	6·67
15....	438·85	247·30	191·55	25·73	14·50	11·23
20....	482·06	248·47	233·59	29·10	15·00	14·10
25....	487·90	241·55	246·35	30·31	15·01	15·31
30....	474·35	233·19	241·16	30·53	15·01	15·52
35....	451·73	223·51	228·22	30·35	15·02	15·34
40....	423·71	211·69	212·02	30·02	15·00	15·02
45....	391·11	198·35	192·76	29·59	15·01	14·58
50....	350·64	182·27	168·37	28·78	14·96	13·82
55....	301·41	163·59	137·82	27·46	14·91	12·56
60....	238·29	141·08	97·22	24·76	14·66	10·10
65....	165·20	119·20	46·00	19·93	14·38	5·55
70....	97·09	96·32	·77	13·92	13·81	·11
75....	49·11	73·66	- 24·55	8·55	12·82	- 4·27
80....	10·25	51·27	- 41·01	2·20	11·00	- 8·80

TABLE VIII.

(1.) Values of the Future Wages of Agricultural Labourers of a high (A) and low (B) class.

(2.) Values of the Incomes of Persons in a Profession.

The values are given on the assumption that the interest of money is 3 per cent. The amount of the future income is the average amount received after the Ages in the first column.

Age.	Interest 3 per Cent.			Without Interest.		
	Value of Future Wages and Salaries.			Amount of Future Wages and Salaries.		
	Of Agricultural Labourers.		Of Persons in Professions on Moderate Incomes.	Of Agricultural Labourers.		Of Persons in Professions on Moderate Incomes.
	On High Wages.	On Low Wages.		On High Wages.	On Low Wages.	
11....	£ 542	£	£	£ 1,187	£	£
15....	607	456		1,195	886	
20....	637	487		1,151	859	
25....	627	481	5,329	1,068	796	10,462
30....	597	459	5,700	965	718	10,240
35....	556	424	5,951	856	629	9,844
40....	509	373	6,038	746	530	9,250
45....	456	312	5,932	636	427	8,451
50....	397	253	5,584	527	335	7,424
55....	330	201	4,933	416	256	6,140
60....	255	157	3,979	306	191	4,641
65....	172	116	2,718	198	135	2,961
70....	100	72	600	112	80	609
75....	49	32		52	34	
80....	8	5		8	5	

The table is read thus.—The value of the future earnings of (1) an agricultural labourer on good wages at the age of 25 is £627, (2) of an agricultural labourer on low wages £481, (3) of persons in a profession returning a moderate income of about £288 a year is £5,329; the average amount of wages after that age is £1,068, and £796, and £10,462 respectively.

Here $Q_x = 1 + \frac{1}{x} (v^{x+1} P_x + v^{x+2} P_{x+1} \dots + v^{x+n+1} P_n)$. And P_x the average number of persons living through the age x to $x+1$ by the Life Table.

W_x is obtained from the series Q_x by multiplying the several terms by $w_x, w_{x+1}, \dots$

Then $\frac{W_x}{D_x}$ = the present value of the wages.

The values in Table VIII. are given on the extreme hypothesis that the wages are as certain to be paid as Government Life Annuities at 3 per cent. interest. Compare these values with those in Table VII., where the interest is 5 per cent.

On the History and Consumption of Tobacco. By JOHN CRAWFORD, Esq.

[Read before the Statistical Society of London, 15th November, 1852.]

THE almost universal name by which this plant is known is no doubt derived from the Spanish word *Tabaco*, but from what source the Spanish word itself is derived, is by no means so certain. The dictionary of the Royal Academy of Spain derives it "from the name of the province where it grows, or from that of an island on the coast of South America." Las Casas and Charlevoix say that the Spaniards took the name from that of the pipe with which the plant was smoked, in the language of the Caribs of Hayti. This last derivation seems to be the most probable. Prescott tells us that the name of the plant in the Aster language is *yett*, and the probability is, that each of the many American languages had a native name for it. Still, although the word *Tabaco* is now generally derived from the name of the pipe, this is scarcely reconcilable with the account given of it by Bernal Dias, one of the companions of Cortés, who calls it "*una yerva que se dice tabaco*," a plant called tobacco, as if he had been giving the Mexican name for it. As stated by Prescott, however, the narrative of Dias was written fifty years after the events he describes, and he may have adopted the then popular name of his countrymen.

Forty species of tobacco, or, in technical language, *Nicotiana*, have been described by botanists, all of which yield a narcotic principle, while several of them are cultivated for the same purpose as the common Virginian tobacco, that best known to us.

Of all the vegetable products consumed by man, tobacco is the most generally so, and the rapidity of its diffusion is one of the most remarkable facts in the history of commerce. It owes this to the wide geographical bounds within which it may be cultivated, to the facility with which it is grown, and its consequent cheapness, but, above all, to its narcotic quality. It may be grown without difficulty from the equator certainly to the 50th degree of latitude, but in our climate its growth requires something like forcing. Its most favourite climates extend from the equator up to about the 35th degree of latitude. Like the vine and tea-plant, the localities which yield it in the greatest perfection, are limited, and seem to depend both on soil and climate,—perhaps, too, on the species cultivated, and certainly on the skill and care with which it is cultivated and cured. The finest tobaccos cultivated in Western Asia are the Latakia (the ancient Laodicea in Syria,) and the Shiraz, the first being the species called *Nicotiana Rustica*, and the last *Nicotiana Persica*. In Hindustan, the finest tobacco takes the name of Bilsah, in the province of Maliva, between the 23rd and 24th degrees of latitude, and of Kaira, in Gujrat, in the 23rd degree. A fine but strong tobacco is produced in the province of Cadoe, in Java, in about the 7th degree of south latitude, and the tobacco from which are manufactured the celebrated

cigars of Manilla is the produce of Luçon, the principal island of the Philippine group, in about the 15th degree of north latitude. The finest tobacco of America is the produce of Cuba, almost under the northern tropic. It would seem from this account of the actual localities in which fine tobacco is raised that it has a range, even for the finest qualities, of at least 20 degrees of latitude, or from the 15th degree in the Philippine Islands to the 35th degree in Syria. The production of good tobacco demands every where a careful husbandry, and generally a dressing of rich manure. I know no exception to the necessity of manure, except in the richest soils of Java where it is cultivated, alternately with rice, without any dressing whatever. It is a scourging crop, or one that exhausts the soil, if not skilfully cultivated, when, indeed, no crop is exhausting.

A warm climate, or at least a warm summer, would seem to be indispensable to the production of a delicate-flavoured tobacco, but the narcotic quality, contrary to what might be expected, and as is the case with hemp and the poppy, would seem to be strongest in temperate regions. The valuations of an ordinary price current afford a good criterion by which to judge of the quality of the different sorts of tobacco, as far, at least, as they are presented in our markets. I quote the highest quality of each sort—Canada, 4*d.* a pound; Kentucky, 6*d.*; Virginia, 7*d.*; Maryland, 9*d.*; St. Domingo, 8*d.*; Turkey, 9*d.*; Columbian, 10*d.*; Cuba, 1*s.* 6*d.*; Havannah, 3*s.* 6*d.*

It seems now to be generally admitted, that all the species of tobacco are natives of America, and that the plant was unknown to the Old World, until introduced from the New. The Spaniards, as the first discoverers of America, must have been the first to learn the use of it from the natives, and, no doubt, also the first who brought it to Europe, and there propagated it. Columbus and his companions found it in use among the inhabitants of Cuba and St. Domingo, and Cortés and his companions among the Mexicans, and by either party it may have been introduced into Spain. There is, however, no account of the exact time at which it was first known in that country. In 1560, Jean Nicot, whose name is recorded in the generic name *Nicotiana*, an agent of the king of France, procured at Lisbon from a Dutchman some tobacco seeds, which he had brought from Florida. This was sixty-eight years after the discovery of America, and it is not likely that in that long period, it should not have been imported and propagated in Spain. That it was not generally so in Portugal, seems to be implied by Nicot's having got the seeds from a stranger in the country who had brought them direct from America. That the plant had a wide geographical range in America is certain, as Columbus found it cultivated and used in St. Domingo, Raleigh in Virginia, the Portuguese in Brazil, and Cortés in Mexico.

The French agent, Nicot, sent the seeds which he obtained at Lisbon to France in 1560, and hence its first introduction into that country is well ascertained. Sir Walter Raleigh, on his return from his first expedition to Virginia in 1586, is supposed to have first introduced tobacco, and the practice of smoking it, into England. If this was the case, it follows that tobacco was unknown in England for near a century (94 years) after the discovery of the

New World. The name most likely taken from the Spanish *Tabaco*, it may be observed, has with us undergone no change of orthography, for I find it written in the celebrated "Counterblast," just as it is now.

King James's celebrated "Counterblast" to tobacco, although said to have been printed earlier, without a date, was published in the collection of his works in 1616, only thirty years after the supposed introduction of the plant by Raleigh. "Now," says the king, "to the corrupted basenesse of the first use of this tobacco doeth very well agree the foolish and groundlesse first entry thereof into this kingdom. It is not so long since the first entry of this abuse amongst us here, as this present age cannot yet very well remember both the first author, and the forme of the first introduction of it amongst us. It was neither brought in by king, great conqueror, nor learned doctour of phisicke." One might almost fancy that in this passage King James pointed at Raleigh, stigmatising him as being neither king, conqueror, nor doctor.

In the short period of 30 years, to judge by the "Counterblast," the practice of smoking had become surprisingly common, and large sums seem to have been expended on it. "Now," says the Counterblast, "how you are, by this custome, disabled in your goods, let the gentry of this land bear witness, some of them bestowing three, some four hundred pounds a yeere upon this precious stinke, which I am sure might be bestowed upon many far better uses. . . . And for the vanities committed in this filthy custome, is it not both great vanitie and uncleannesse that at the table, a place of respect, of cleannesse, of modestie, men should not be ashamed to sit tossing of tobacco-pipes, and puffing of the smoke of tobacco, one to another, making the filthy smoke and stinke thereof to exhale athwart the dishes, and infest the aire, when, very often men that abhor it are at the repast? Surely smoke becomes a kitchin farre better than a dining chamber, and yet it makes a kitchin also oftentimes in the inward parts of men, soyling and infesting them with an unctuous and oily kind of soote, as hath been found in great tobacco takers that, after their death, were opened. And not onely meate time, but no other time nor action is exempted from the publicke use of this uncivil tricke. . . . Moreover, which is a great iniquitie and against all humanity, the husband shall not be ashamed to reduce thereby his delicate, wholesome, and cleane-complexioned wife to that extremity that either she must also corrupt her sweet breath therewith, or else resolve to live in a perpetual stinking torment."

His Majesty King James's grotesque diatribe concludes with the following strange peroration. "Have you not reason then to be ashamed, and to forbear this filthie noveltie, so basely grounded, so foolishly received, and so grossly mistaken in the right use thereof? In your abuse thereof sinning against God, harming yourselves both in persons and goods, and raking also thereby the markes and rites of vanity upon you by the custome thereof, making yourselves to be wondered at by all forrein civill nations, and by all strangers that come among you to be scorned and contemned. A custome loathsome to the eye, hateful to the nose, harmfull to the braine, dangerous to the

lungs, and in the blacke stinking fume thereof neereest resembling the horrible Stigian smoake of the pit that is bottomlesse.*

If his Majesty's statement be not exaggerated, the expending of 300*l.* or 400*l.* a year on tobacco, and smoking during meal-times, certainly proves that the custom, in his time, had become a flagrant nuisance, while his account implies that we were the greatest smokers in Christendom, and a scandal among all civilized nations.

Notwithstanding King James's "Counterblast," the consumption in England went on increasing, and the very colony which the king himself countenanced in Virginia, became the chief source of supply, the first active cultivation of the plant corresponding nearly with the date of the publication of the "Counterblast."

The plant was also, at an early time after its introduction, cultivated in England, but was prohibited first by James I. and afterwards by Charles I., but apparently without effect. Finally, (another proof that the little finger of a republic is stronger than the loins of a monarchy,) the cultivation was wholly and effectually prohibited under the Commonwealth, in 1652, so that for 200 years, tobacco has been, in this country, only an object of foreign commerce, and an useful instrument for levying a modified poll-tax.

There can hardly be a doubt but that tobacco was introduced into the different countries of the East from Europe and by Europeans, and this too probably not in the earliest period of the intercourse of Europeans. Its European name is sufficient evidence of its European origin, and the supposed early and independent existence and use of the plant by the oriental nations must be looked on as purely imaginary. In Turkish, Persian, Arabic, and all the languages of Hindustan, the name is *Tambaku*, written *Tānbaku*. According to Mr. Lane, the modern translator of the Arabian Nights, the plant was introduced into Turkey and Arabia, about the beginning of the 17th century, that is, about 250 years ago, or above a century after the discovery of America.

There is no account of the exact time in which tobacco was introduced into Hindustan, but I have no doubt this was effected through the Portuguese, whose first arrival followed the discovery of America by no more than six years. The actual introduction and cultivation of the plant must have been long posterior to the first appearance of the Portuguese, for there is no mention of it in the memoirs of the conqueror Baber, who died in 1350, or two and thirty years after that event, although he enumerates many of the productions which he found in India.

The Portuguese found their way to the islands of the Malayan archipelago as early as 1511, where neither the conquerors of Malacca in that year, nor Barliasso, who had visited the place before, make any mention of tobacco, although giving a long list of native products.

In the Malay, the Javanese, and, indeed, all the other languages of the archipelago, it is known by small corruption of its Spanish or Portuguese name. This is *Tambaku*, which sounds as if it were taken directly from the Persian or Arabic. In the two leading languages of the Philippine Islands, the Talugu and Bisaya, the Spanish name

* Works of King James, by the Bishop of Winton. London, 1616.

Tabaco is adopted with variation of orthography, and I may mention that in a long enumeration of the vegetable products of the Philippines, made by Pigafetta, the companion and secretary of Magellan, in 1521, no mention is made of tobacco, an article of which at present the consumption is positively rampant among all classes of a population exceeding 3,000,000. The only country of the Indian archipelago, indeed of the East, in the annals of which any direct mention is made of the date in which tobacco was first introduced is Java. This refers to the year 1601, or 118 years after the discovery of America, and 90 after the first appearance of the Portuguese in the waters of the archipelago. As the Dutch, although at this time they had made their appearance in Java, had as yet little intercourse with the people, it seems probable that it was the Portuguese who really introduced the plant, yet one is a little surprised to find them doing so thus tardily.

The people east of Hindustan on the continent, speaking, as they do, monosyllabic languages, cannot be expected to have adopted the European trisyllabic word tobacco. Their names for it, however, are not native ones indicating an indigenous origin of the plant. The Siamese, for example, call it by a name which means "a medicine," "physic," or "a remedy," and the Chinese call it *yen*, which is the word for "smoke." With most of these countries, such as Pegu, Siam, Camboja, China, and Japan, the Portuguese, not long after their conquest of Malacca, in 1511, maintained a tolerably busy intercourse, and it was, no doubt, through them the tobacco plant was introduced, but, probably, not earlier than in Java.

For many of the countries in which tobacco has now been long cultivated it has been, as already hinted, without any good ground whatsoever, claimed as an indigenous product. This has arisen from the universality of its culture and use, its being the only European custom universally adopted by all Asiatic people, its wide adaptation to many climates, its intrinsic hardiness and consequent facility of production. The same perplexity respecting origin, it will be observed, has obtained respecting maize, a plant which, for the same reasons, has been almost as widely disseminated as tobacco itself, and which, notwithstanding, is equally with it a native of America.

Tobacco is, next to salt, probably, the article most universally consumed by man. In one form or another, but most generally in the form of fume or smoke, there is no climate in which it is not consumed, and no nationality that has not adopted it. To put down its use has equally baffled legislators and moralists; and in the words of Pope, on a higher subject, it may be said to be partaken of "by saint, by savage, and by sage." The nations of Europe are the smallest consumers of tobacco of any people, in consequence of its being every where with them an object of heavy taxation, of its being very generally a foreign commodity, or high-priced, because raised in uncongenial climates, and, finally its being, for the most part, confined in use to the male sex.

Our own consumption is, probably, one of the smallest of any European nation. I will give it for the United Kingdom, for the years in which the census of our population has been taken.

Consumption of Tobacco in the United Kingdom.

Years.	Consumption.	Duty per lb.	Revenue.	Population.	Consumption per Head.
	£	s. d.	£		Ounces.
1821....	15,598,152	4 0	3,122,583	21,282,960	11·71
1831....	19,533,841	3 0	2,964,592	24,410,439	12·80
1841....	22,309,360	3 0*	3,580,163	27,019,672	13·21
1851....	28,062,978	3 0*	4,485,768	27,452,262	16·86

* With an additional 5 per cent. on the duty.

From this, then, it appears that the consumption of tobacco has been gaining ground in this country during the last 30 years. The increase, it will be observed, is small in the second and third decennial periods; viz., about an ounce in each period. In the last period, however, there is a jump of more than *three* ounces over the preceding one, and of upwards of *five* over the first period, or one of nearly 44 per cent. in 30 years. There has been, there is no doubt, an increased taste for tobacco with the upper and wealthier classes of late years, but that alone, as in similar cases of an article of general consumption, would not account for the start which consumption has latterly made; and I have myself no doubt but that the true cause will be found in the fact that the mass of the people are in easier circumstances, or in other terms, that with cheaper food, they have more command over luxuries, of which tobacco is certainly one in the consumption of the working classes.

With respect to our revenue derived from tobacco, notwithstanding a reduction of near a shilling in the duty, it has advanced in 30 years by 40 per cent., and in the last 10 by upwards of 25 per cent. The duty is enormous, ranging from 400 to 1,400 on the ordinary kinds of American tobacco consumed. Such a duty must be, of necessity, a premium on smuggling, and tobacco, consequently, is reckoned the great staple of the contraband trade. Notwithstanding our exorbitant duty, it is certain that our mode of raising a revenue has a great superiority over the monopoly exercised by France. The French tobacco revenue in 1850, with a population of 36,000,000, amounted only to 122,037,000 francs, or about 4,880,000*l.*, whereas ours (with above eight millions and a half fewer) was barely 400,000*l.* less. The French tobacco revenue, to have kept pace with ours, ought to have approached to 6,000,000*l.*

In most of the countries of the continent of Europe, the tobacco revenue is raised by a government monopoly, and the supply is furnished both by home growth and foreign importation. There is, therefore, a difficulty in obtaining the quantities consumed, which I have not been able to surmount. In Denmark, however, on account of the climate, the whole of the tobacco consumed seems to be foreign, and in the supplement to the Revenue and Population Returns

published by the Board of Trade in 1851, there is an account of the quantity of tobacco taken for home consumption in that country, and it amounted, for the kingdom of Denmark exclusive of the Duchies, to 6,126,368 lbs. avoirdupois, in the year 1848; and the population being only 1,407,747, the consumption per head was, consequently, no less than 69·63, or nearly 70 ounces. The rate of duty is not stated, but it is evidently a mere trifle; for the total revenue in the same year for all tobacco, leaf or manufactured, was no more than 12,836*l.* which would make the duty per pound the mere fraction of a penny.

The consumption of nations living in tropical or warm countries, in which the plant is grown with facility, and where it is naturally cheap, must be far larger than that of any of the people of cold or even temperate Europe, and their capacity of consumption must be enhanced by the general freedom from taxation which tobacco enjoys. Tobacco is not, that I am aware of, made an object of taxation in any country of the East subject to native rule, and the only taxes imposed on it are those which it occasionally bears on importation, or *in transitu*. In this freedom from fiscal exaction it is consumed from Turkey to China, and, indeed, even to Japan. Among eastern nations, perhaps, the smallest consumption of tobacco is among some of the nations that are largest consumers of the areca root and betel pepper—as the inhabitants of the islands of the Malay archipelago. The largest consumers are, I believe, the Chinese and the nations lying between them and the Hindoos. I shall transcribe here two passages from the account of missions with which I was myself charged to the Siamese in 1821, and to the Birmese in 1826, to show the estimate I formed of the extent of the practice among this class of nations on the spot, and at a time when I certainly did not contemplate writing this sketch. “Among the Siamese,” it is observed, “the use of tobacco has become universal; they chew it in moderate quantities, but smoke it perpetually. A Siamese is seldom to be seen without a cigar in his mouth, or stuck behind his ear ready for use.” “The practice of smoking tobacco,” it was stated, “obtains universally amongst the Burmans of all ranks, of both sexes, and of almost all ages, for I have seen children scarcely three years old who seemed quite familiar with it. The mode of smoking is by cigars, which are composed of shredded tobacco, rolled up in the leaf of another plant, I believe a species of *ficus*. Sometimes a little of the root of the tobacco plant is mixed up with the shredded leaf.”

As a matter of curiosity, I shall attempt to estimate the total annual production of tobacco, a plant the consumption of which, 360 years ago, was confined to the scanty population of the continent of America, and which was unquestionably unknown in every age to the people of the Old World. If the population of the earth be taken at 1,000 millions, and the consumption reckoned as equal to that of the kingdom of Denmark, or 70 ounces a head, the produce of the whole world will amount to near two millions of tons (1,953,125) a year. Seventy ounces a head, of course, far exceeds the average consumption of Europe in most of the countries of which tobacco, as before stated, is heavily taxed. It is certain, however, on the other hand, that it falls far short of the consumption of Asia, containing the majority of

mankind where women and children smoke as well as men, and where the article is, moreover, untaxed. Near half the British tonnage which "entered inward," or "cleared outward" last year, would be required to convey the quantity of this American weed which I have mentioned, and of which the value, at 2*d.* per pound, will amount to above thirty-six millions sterling (36,462,500*l.*). Certainly no invention ever made by man, has been so universally pervading as the seemingly trivial one of the use of tobacco.

Much has been said about the evil effects of tobacco, both to health and morals, but far more asserted than proved. We certainly do not live a day shorter than our ancestors, who were ignorant of it, and, assuredly, our morals are not worse than theirs, nor our habits and manners grosser. A few religious purists in the East abstain from the use of tobacco, more, however, by the way of mortification than from a conviction that its use is either sinful or hurtful to the health, notions that, certainly, have never occurred to the people of the East, among whom sobriety, expressly enjoined in their three prevailing religions, is far more general than with European nations. I think it can hardly be doubted that tobacco must, to a certain extent, have contributed to the sobriety both of Asiatic and European nations, by being, as it necessarily must be, substituted, in a greater or less degree, for inebriating beverages. With respect to the orientals this is certainly the opinion of Mr. Lane, the learned translator of the *Arabian Nights*, whose views, although I quoted them in a former paper, I will now repeat. "This herb," says he, "being in a slight degree exhilarating, and at the same time soothing and unattended by the injurious effects which proceed from wine, is a sufficient luxury to many who without it would have recourse to intoxicating beverages, merely to pass away hours of idleness." My friend Mr. Layard, the celebrated discoverer of the Nineveh marbles, who has had a more extensive intercourse with eastern nations than even Mr. Lane, holds on this subject the same opinion. It seems to me, on the whole, that the uncleanness accompanying the use of tobacco is the main objection to it. This is much mitigated with such eastern nations as purify the smoke by passing it through water, and aggravated in the case of European nations by the necessity, from inordinate taxation, of consuming the strongest, and, therefore, the most offensive varieties of the plant. This applies more especially to ourselves who are well known to consume stronger tobaccos than any other people.

On the Relation of the Price of Wheat to the Revenue.
Communicated by DR. GUY.

[Read before the Statistical Society of London, 20th December, 1852.]

It must be in the recollection of many members of this Society that, at the last meeting of last session, when I had the honour of communicating a paper, "*On the Effect of the Remission of Taxes on the Revenue, in the Thirty Years, from 1822 to 1851 inclusive,*" the late Mr. Porter, in the very last observations he addressed to the Society, took occasion to connect the state of the revenue, at different periods, with the price of wheat; attributing the flourishing condition of our finances, and the successful result of a remission of duties, to the low price of this prime necessary of life, and the opposite state of things to its high price. As I was not then prepared to contest the soundness of Mr. Porter's opinion, and the Society seemed disposed to bow to his authority, his statement did not provoke discussion. As, however, I had occasion, after the meeting, to express to Mr. Porter my private opinion that a careful joint analysis of the revenue and the price of wheat would scarcely bear out the opinion he had expressed, it was with more than usual interest that I took the necessary measures to bring that opinion to the test of facts. In laying the result of my examination before the Society, I feel that the reference I have just made to the opinion of our late esteemed and lamented Treasurer, will invest the subject with unusual interest. The numerical results which called forth the comments of Mr. Porter, are embodied in the first of the following tables, which represents, for various intervals of time, the gain or loss accruing to the nation from the financial operations of the last thirty years,—such gain or loss being computed from the state of the revenue in the first and last years of the several series, combined with the balance of taxes repealed or newly imposed, with corrections for increase of population.

The facts comprised in this table do, to a certain extent, warrant the opinion that there is some connection between a low price of wheat and a flourishing state of the public finances; for in each of the two quinquennial periods, (1827 to 1831, and 1837 to 1841,) characterised by the want of success attending our financial operations, the price of wheat was higher than in any other of the six quinquennial periods. But, on the other hand, though the four quinquennial periods, characterised by successful financial operations, were also periods of comparatively low prices of wheat, the greatest success attended the two periods when the price of wheat was highest. Again, of the three decennial periods, the least successful (from 1832 to 1841) was not the period of the highest price of wheat, though the most favourable financial results did certainly coincide with the lowest average price. Lastly, though the price of wheat in the first and last period of fifteen years differed by only nine-pence, nevertheless the period of the most successful financial operations coincides with the highest of the two averages.

TABLE I.

	Gain or Loss to the Nation.	Average Price of Wheat.*
<i>Periods of Five Years.</i>	<i>£</i>	<i>s. d.</i>
1822 to 1826	4,835,764 gain	56 1
1827 „ 1831	2,572,840 loss	62 10
1832 „ 1836	3,370,119 gain	49 1
1837 „ 1841	2,478,722 loss	64 4
1842 „ 1846	5,885,225 gain	52 10
1847 „ 1851	2,241,932 gain	48 8
<i>Periods of Ten Years.</i>		
1822 to 1831	1,913,697 gain	59 5
1832 „ 1841	1,545,015 loss	56 9
1842 „ 1851	6,796,150 gain	50 9
<i>Periods of Fifteen Years.</i>		
1822 to 1836	5,346,659 gain	56 0
1837 „ 1851	3,161,001 gain	55 3
<i>Period of Thirty Years.</i>		
1822 to 1851	1,480,398 gain	55 7

* The average prices of wheat, down to 1845, are taken from the Parliamentary Return, 262, as are also the amount of duty received on wheat and wheat-flour from 1825 down to the same date. The price and revenue from this source for later periods, and the other figures employed in this paper, are also taken from Parliamentary Returns. It is necessary to state this, as some of the tables recently published do not correspond with the Parliamentary Returns.

These facts will, perhaps, be better appreciated if the figures for the quinquennial and decennial periods are arranged in a tabular form, in the order of the greatness of the financial results, but omitting the details of the gain or loss to the revenue.

TABLE II.

Successful Financial Periods.	Price of Wheat.	Unsuccessful Financial Periods.	Price of Wheat.
	<i>s. d.</i>		<i>s. d.</i>
1842 to 1846	52 10	1827 to 1831	62 10
1822 „ 1826	56 1	1837 „ 1841	64 4
1832 „ 1836	49 1		
1847 „ 1851	48 8		
1842 „ 1851	50 9	1832 „ 1841	56 9
1822 „ 1831	59 5		

From this table it is evident that there is no exact correspondence between successful or unsuccessful financial results and the price of

wheat; for the quinquennial period which is characterised by the most successful financial operations, is one in which the average price of wheat was as high as 52*s.* 10*d.*, while the lowest average prices are seen to coincide with the two least successful of the four successful quinquennial periods. An exact coincidence between a successful result on the one hand, and a low price of wheat on the other, could only be brought about by first transposing the first two quinquennial periods, and then inverting the table thus modified. In the three decennial periods there is also, as already stated, a want of exact correspondence between the price of wheat and the degree of success attending our financial operations.

On the whole, there is in these tabular results just such a general coincidence between successful financial operations and a low price of wheat as must serve to provoke to farther inquiry, and to encourage a still more searching analysis.

The first inquiry which naturally suggests itself is, whether, setting aside, all fiscal alterations affecting the revenue, and disregarding increase of population, there is or is not any coincidence between the amount of the revenue and the price of wheat. The elements for this inquiry are comprised in the following table, in which, for convenience sake, the years are arranged in the order of the price of wheat, beginning with the year of highest average price.

TABLE III.

Years.	Price of Wheat.	Ordinary Revenue.	Years.	Price of Wheat.	Ordinary Revenue.
	<i>s.</i> <i>d.</i>	£		<i>s.</i> <i>d.</i>	£
1839.....	70 8	47,688,910	1837.....	55 10	46,199,190
1847.....	69 9	51,340,801	1846.....	54 8	52,950,202
1825.....	66 6	52,065,390	1833.....	52 11	46,170,600
1831.....	66 4	46,293,646	1823.....	51 9	51,508,376
1840.....	66 4	47,351,563	1844.....	51 3	53,317,092
1829.....	66 3	50,428,275	1845.....	50 10	51,719,118
1838.....	64 7	47,104,745	1848.....	50 6	52,422,338
1841.....	64 4	47,917,521	1843.....	50 1	51,069,978
1830.....	64 3	49,889,994	1836.....	48 6	48,591,180
1824.....	62 0	52,202,018	1834.....	46 2	46,425,263
1828.....	60 5	51,665,077	1849.....	44 3	52,310,768
1832.....	58 8	46,833,796	1822.....	43 3	53,652,473
1842.....	57 3	46,700,890	1850.....	40 3	52,177,141
1826.....	56 11	49,625,485	1835.....	39 4	45,893,369
1827.....	56 9	49,581,576	1851.....	38 5	51,669,553

The most cursory inspection of this table will serve to render it highly probable that the years of largest revenue are, taken one with another, also the years of low prices of wheat; for while only five out of the fifteen years of highest prices exhibit a revenue exceeding fifty millions, no less than ten of the fifteen years of lowest prices belong to that category. In order, however, to place this difference in a still clearer light, the following table has been prepared. It shows the average price of wheat and the mean revenue, in several groups of dear and cheap years, and the difference in the two sets of averages. The single exception to the rule is marked by an asterisk.

TABLE IV.

Number of Years.	Dear Years.		Cheap Years.		Average Difference in favour of cheap years.
	Average Price of Wheat.	Average Ordinary Revenue.	Average Price of Wheat.	Average Ordinary Revenue.	
	<i>s. d.</i>	£	<i>s. d.</i>	£	£
15	63 5	49,112,646	47 10	50,405,109	1,392,463
12	65 0	49,231,811	46 5	50,896,388	1,664,577
10	66 1	49,228,286	45 2	50,593,118	1,364,832
7	67 2	48,896,190	42 11	50,102,821	1,206,631
5	67 11	48,948,062	41 1	51,140,661	2,192,599
3	69 0	50,365,034	39 4	49,913,355	451,679*

This table exhibits results more uniform than might have been expected. In no less than five out of the six groups of years submitted to comparison, the favourable influence of a low price of wheat on the revenue is strikingly apparent; and it is only when the comparison is made between groups of years so small as to give large scope for the play of coincidences, that an opposite result is arrived at. But even in this case, the difference of the revenue in the two triennial groups (less than half a million) is considerably less than the smallest difference (nearly a million and a quarter) in the opposite direction.

It will, perhaps, naturally be suggested that the influence of a low price of wheat is likely to be shown, not in the revenue of the year of low price, but in that of the year following. I have, therefore, proceeded to arrange the facts contained in Table III., in such a manner as to test the value of this suggestion. The results are given in the following table, in which, from the necessity of the case, the groups of fourteen years are substituted for those of fifteen years, the other groups remaining unchanged.

TABLE V.

Number of Years.	Dear Years.		Cheap Years.		Difference in Price of Wheat.	Annual Excess of Ordinary Revenue in Cheap Years.	Annual Excess of Ordinary Revenue in Cheap Years per shilling of Price.
	Average Price of Wheat.	Average Ordinary Revenue.	Average Price of Wheat.	Average Ordinary Revenue.			
	<i>s. d.</i>	£	<i>s. d.</i>	£	<i>s. d.</i>	£	£
14	63 10	48,859,997	48 6	50,348,868	15 4	1,488,871	99,268
12	65 0	48,615,701	47 5	50,536,550	17 7	1,920,849	106,714
10	66 1	48,678,953	46 5	50,781,132	19 8	2,102,179	105,109
7	67 2	48,818,515	44 7	50,118,748	23 7	1,300,233	56,532
5	67 11	48,880,140	42 8	50,262,990	25 3	1,432,850	57,314
3	69 0	49,799,795	40 11	50,589,703	28 1	789,908	28,211

This substitution of the year following a high or low price for the year coinciding with it, justifies the wisdom of the suggestion which

the foregoing table was intended to test; for, it will be observed, that, when compared with Table IV., all the averages, with the exception of the average of five years, show an increased difference between the revenues of dear and cheap years, while the average of three years follows the rule to which the average of the same small number of years in Table IV. formed an exception. So that in the table we are now examining every average, from fourteen down to three years, exhibits an increase of revenue coincident with a fall in the price of wheat. The greatest difference is in the average of ten years, where it amounts to 2,102,179*l.*; the least difference in the average of three years, where it amounts to 789,908*l.* The greatest difference per annum per shilling of price is in the average of twelve years, where it amounts to 106,714*l.*; the least difference per shilling of price is in the average of three years, where it amounts to 28,211*l.*

Such being the result of a comparison of dear and cheap years, it may be interesting to inquire whether the converse of the proposition established in Table IV. holds good. As the groups of years of lowest price are, with one exception, the groups of years of highest revenue, are the years of highest revenue the years of lowest price? In order to answer this question, I have arranged in two columns the years in which the revenue was above and below fifty millions. It happens that of the whole series of thirty years, fifteen belong to the one class, and fifteen to the other. The following are the averages obtained:—

TABLE VI.

15 Years above 50 Millions.		15 Years below 50 Millions.		Difference.
Price of Wheat.	Ordinary Revenue.	Price of Wheat.	Ordinary Revenue.	
<i>s.</i> <i>d.</i> 53 4	£ 52,033,240	<i>s.</i> <i>d.</i> 57 11	£ 47,484,515	£ 4,548,725

An average difference of upwards of four and a half millions of revenue in favour of the lower average price of wheat is the answer which this table returns to the question just proposed. What answer it receives when smaller numbers of years are grouped together will be seen in the following table.

TABLE VII.

Number of Years.	Average Ordinary Revenue.		Average Price of Wheat.	
		£	<i>s.</i> <i>d.</i>	<i>s.</i> <i>d.</i>
2	above 53 millions	53,484,782	47 3	52 5
6	52 and less than 53 millions	52,354,643	53 1	
6	51 "	51,495,484	53 6	
1	50 "	50,428,275	66 3	58 7
3	49 "	49,699,018	59 4	
1	48 "	48,591,180	48 6	
4	47 "	47,515,685	66 6	58 5
6	46 "	46,437,231	56 2	
1	45 "	45,893,369	39 4	

There is nothing in this table to encourage farther inquiry in this direction. The correspondence of the lowest revenue with the lowest price in the single year 1835, the moderate difference between the prices in this year and in the two years at the head of the table ($47s. 3d. - 39s. 4d. = 7s. 11d.$), between which the difference in the revenue amounts to nearly eight millions, and the analogous results obtained when the nine groups are reduced to three, preclude all expectation of a result in favour of low prices being obtained by the grouping together of a smaller number of years than the fifteen years already contrasted with each other. The negative result, therefore, exhibited in this table, again throws a doubt upon the conclusion in favour of low prices as a cause of a flourishing revenue, which the figures in Tables IV., V., and VI., seemed to have established.

In searching after other modes of throwing light upon this interesting question, it naturally occurs to me to inquire, 1st, whether, in years of equal, or nearly equal, average prices of wheat, the revenue was of the same, or nearly the same, amount; and 2nd, whether, in a series of years, during which the price of wheat progressively rose or fell, the revenue fell or rose.

In answering the first of these questions, it is not necessary to resort to a formal tabular arrangement. Suffice it to observe that a single glance at Table III. will serve to show that, for prices of wheat differing only by a few pence, we have very striking variations in the revenue. Thus, in the four years 1825, 1829, 1831, and 1840, when the price of wheat ranged from $66s. 3d.$ to $66s. 6d.$, the revenue ranged from 46 millions to 52 millions; while the year 1835, when the price of wheat was $39s. 4d.$ and the revenue nearly 46 millions, holds an intermediate position between the year 1850, when the price of wheat was $40s. 3d.$ and the revenue upwards of 52 millions, and the year 1851, when the price of wheat being $38s. 5d.$, the revenue was more than $51\frac{1}{2}$ millions. These comparisons, again, are not favourable to the theory of a very close relation existing between the price of wheat and the revenue.

The second question—whether in a series of years, during which the price of wheat progressively rose or fell, the revenue fell or rose—cannot be so readily answered without having recourse to tabular arrangement.

To understand the full force of the following tabular comparisons, it is necessary to call to mind that the theoretic assertion which we are now examining, is this, that a low price of food tends to bring about a flourishing state of the revenue. If, then, this theory be well founded, the revenue ought to increase as prices fall, and decrease as prices rise. It will be seen that the table consists of eight cycles of years, four of rising and four of falling prices, three of the cycles comprising three, one four, and four five years. The range of prices in the several cycles, the amount of the revenue in the first and last years of each cycle, and the difference whether in the way of increase or decrease, are presented in distinct columns.

In order also to render the result of these comparisons more apparent, the figures which contradict the theory are characterised by an asterisk.

TABLE VIII.
Prices Rising.

	Year.	Revenue.
<i>Four Years—1822 to 1825.</i>		
Price of wheat ranging from 43s. 3d. to 66s. 6d.	1822	£ 53,652,473
	1825	52,065,390
	Decrease	1,587,083
<i>Three Years—1827 to 1829.</i>		
Price of wheat ranging from 56s. 9d. to 66s. 3d.	1827	49,581,576
	1829	50,428,275
	Increase	846,699*
<i>Five Years—1835 to 1839.</i>		
Price of wheat ranging from 39s. 4d. to 70s. 8d.	1835	45,893,369
	1839	47,688,910
	Increase	1,795,541*
<i>Three Years—1845 to 1847.</i>		
Price of wheat ranging from 50s. 10d. to 69s. 9d.	1845	51,719,118
	1847	51,340,801
	Decrease	378,317

Prices Falling.

<i>Three Years—1825 to 1827.</i>		
Price of wheat ranging from 66s. 6d. to 56s. 9d.	1825	52,065,390
	1827	49,581,576
	Decrease	2,483,814*
<i>Five Years—1831 to 1835.</i>		
Price of wheat ranging from 66s. 4d. to 39s. 4d.	1831	46,293,646
	1835	45,893,369
	Decrease	400,277*
<i>Five Years—1839 to 1843.</i>		
Price of wheat ranging from 70s. 8d. to 50s. 1d.	1839	47,688,910
	1843	51,069,978
	Increase	3,381,068
<i>Five Years—1847 to 1851.</i>		
Price of wheat ranging from 69s. 9d. to 38s. 5d.	1847	51,340,801
	1851	51,669,553
	Increase	328,752

The answer which these figures give to the question before us is ambiguous; for, of the four cycles of years of rising prices, two are in accordance with, and two in opposition to, the theory of a direct and

close connection between the price of wheat and the revenue; and it is a very curious coincidence that the four cycles of years of falling prices give precisely the same contradictory results,—two for, and two against the theory. Hence it happens that, taking the cycles of rising and falling prices together, for four cycles confirming the theory there are four cycles invalidating it. So that we are again reduced to that state of uncertainty from which, in this class of inquiries, it is often so difficult to escape.

One more comparison it occurs to me, in this place, to make. In a former communication to the Society,* I presented, in a tabular form, the history of the revenue from 1814 to 1850 inclusive: and combining the two elements of increase or decrease of revenue, and, remission or increase of taxes, I set forth in three distinct columns, the years in which the revenue was restored and a surplus realized; the years in which the revenue was partially restored; and the years in which the revenue was not only not restored, but presented a deficiency. Now, if we characterise these three classes of years as successful, partially successful, and unsuccessful, and ascertain the average prices of wheat in those classes respectively, it is probable that we may succeed in throwing additional light on the question before us. This comparison is made in the following table.

TABLE IX.

	Price of Wheat.
	s. d.
11 successful financial years	55 10
7 partially successful financial years	53 7
11 unsuccessful financial years	58 10

It results from this tabular comparison, that though the average price of wheat in the eleven unsuccessful financial years is higher than in the successful and partially successful years, as the theory of a close dependence of the revenue on the price of wheat would require, the price of wheat in the eleven successful financial years is higher, on an average, by more than 2s., than in the seven partially successful years—a result obviously at variance with that theory.

It will be seen that from all the foregoing calculations an element has been omitted, which must of necessity exercise a marked influence on the results. A portion of the revenue (in many years not inconsiderable) is derived from wheat and wheat-flour; and as, generally speaking, that portion is largest when the average price of wheat is high, and smallest when the average price is low, it is clear that the introduction of this element into the revenue returns must tend to modify and obscure very materially the results of all our calculations. In order, therefore, to arrive at the most satisfactory results of which this inquiry is susceptible, it will be necessary to deduct from the revenue of each year that portion which is derived from the duty on wheat and wheat-flour. This deduction is made in Table X. It presents a counterpart to Table III., on which most of the foregoing calculations have been

* "On the Immediate Effect produced on the Revenue by the Remission or Increase of Taxes." Table at p. 154, vol. xv.

founded. The asterisk indicates years in which the returns are limited to Great Britain.

TABLE X.

Years.	Price of Wheat.	Ordinary Revenue.	Receipts from Wheat and Wheat-Flour.	Revenue, less Duties on Wheat, &c.
	s. d.	£	£	£
1839.....	70 8	47,688,910	670,447	47,018,463
1847.....	69 9	51,340,801	3,981	51,336,820
1825.....	66 6	52,065,390	223,399	51,841,991
1831.....	66 4	46,293,646	342,220	45,951,426
1840.....	66 4	47,351,563	896,996	46,454,567
1829.....	66 3	50,425,275	625,224	49,803,051
1838.....	64 7	47,104,745	145,246	46,959,499
1841.....	64 4	47,917,521	431,590	47,485,931
1830.....	64 3	49,889,994	537,662	49,352,332
1824.....	62 0	52,202,018	9,416*	52,192,602
1828.....	60 5	51,665,077	72,826	51,592,251
1832.....	58 8	46,833,796	263,561	46,570,235
1842.....	57 3	46,700,890	1,194,614	45,506,276
1826.....	56 11	49,625,485	177,227	49,448,258
1827.....	56 9	49,581,576	606,521	48,975,055
1837.....	55 10	46,199,190	304,638	45,894,552
1846.....	54 8	52,950,202	595,477	52,354,725
1833.....	52 11	46,170,600	21,956	46,148,644
1823.....	51 9	51,508,376	10,310*	51,498,066
1844.....	51 3	53,317,092	690,560	52,626,532
1845.....	50 10	51,719,118	96,385	51,622,733
1848.....	50 6	52,422,338	456,093	51,966,245
1843.....	50 1	51,069,978	624,775	50,445,203
1836.....	48 6	48,591,180	8,591	48,582,589
1834.....	46 2	46,425,263	17,087	46,408,176
1849.....	44 3	52,310,768	296,025	52,014,743
1822.....	43 3	53,652,473	NIL.	53,652,473
1850.....	40 3	52,177,141	261,532	51,915,609
1835.....	39 4	45,893,369	7,715	45,885,654
1851.....	38 5	51,669,553	290,437	51,379,116

The following table constructed with the aid of the materials contained in Table X., forms, in like manner, the counterpart to Table IV. It presents the revenue in the same groups of dear and cheap years, and the differences between the average results, together with the prices of wheat in the same groups.

TABLE XI.

Number of Years.	Dear Years.		Cheap Years.		Average Difference in favour of Cheap Years.
	Average Price of Wheat.	Average Ordinary Revenue.	Average Price of Wheat.	Average Ordinary Revenue.	
	<i>s. d.</i>	£	<i>s. d.</i>	£	£
15	63 5	48,629,350	47 10	50,359,671	1,730,321
12	65 0	48,879,931	46 5	50,666,428	1,786,497
10	66 1	48,839,668	45 2	50,387,254	1,547,586
7	67 2	47,052,259	42 11	49,976,909	2,924,650
5	67 11	48,520,653	41 1	50,969,519	2,448,866
3	69 0	50,065,758	39 4	49,726,793	338,965*

The influence of the correction applied to the figures of Table IV., shows itself in this table in the manner that might have been anticipated. The correction enhances the difference between the average revenue of the groups of dear and cheap years in all those instances (five out of six) in which the figures in Table IV. were in harmony with the theory now under examination, while it diminishes the amount of difference in the small group of three years which formed the exception to the rule. When we consider that even in extreme cases the portion of the revenue derived from wheat and wheat-flour forms scarcely a fortieth part of the entire ordinary revenue, and that the amount of wheat and wheat-flour imported, and of duty received, by no means corresponds with the average price of wheat, but bears only a very general relation to it, the correction introduced into Table IV. by the abstraction from the ordinary revenue of the amount of duty on wheat and wheat-flour is fully as great as might have been anticipated. Let us now see what will be the effect of this correction on the numerical results of Table V., which shows the average revenue for groups of years when the year following a given average price of wheat is substituted for the year in which that average occurs.

TABLE XII.

Number of Years.	Dear Years.		Cheap Years.		Difference in Price of Wheat.	Annual Excess of Ordinary Revenue in Cheap Years.	Annual Excess of Ordinary Revenue in Cheap Years per shilling of Price.
	Average Price of Wheat.	Average Ordinary Revenue.	Average Price of Wheat.	Average Ordinary Revenue.			
	<i>s. d.</i>	£	<i>s. d.</i>	£	<i>s. d.</i>	£	£
14	63 10	48,354,834	48 6	50,047,968	16 4	1,693,123	112,875
12	65 0	48,128,952	47 5	50,197,925	17 7	2,068,973	114,943
10	66 1	48,159,572	46 5	50,377,432	19 8	2,217,860	110,893
7	67 2	48,328,004	44 7	49,683,160	23 7	1,355,156	68,920
5	67 11	48,385,047	42 8	49,852,207	25 3	1,467,160	68,686
3	69 0	49,289,690	40 11	50,436,590	28 1	1,196,900	42,746

A comparison of this table with Table V. shows that here too the correction which has been applied, has the effect of bringing out, more strikingly than before, the beneficial influence on the revenue of a low price of wheat. It will be observed that in every line of the table the influence of this correction makes itself felt.

Following still the same course of examination already adopted, let us next inquire what effect the correction we are applying has upon the converse of the proposition, that a low price of wheat implies a favourable state of the revenue. The following table is a counterpart of Table VI.

TABLE XIII.

14 Years above 50 Millions.		16 Years below 50 Millions.		Difference.
Price of Wheat.	Ordinary Revenue.	Price of Wheat.	Ordinary Revenue.	
<i>s.</i> <i>d.</i> 52 5	£ 51,888,508	<i>s.</i> <i>d.</i> 58 5	£ 47,277,794	£ 4,610,714

Here, too, the influence of the correction makes itself felt, though scarcely to such an extent as to encourage the expectation of any material difference between the following table and Table VII., in each of which the price of wheat corresponding with different amounts of revenue is pursued more into detail.

TABLE XIV.

Number of Years.	Average Ordinary Revenue.		Average Price of Wheat.	
		£	<i>s.</i> <i>d.</i>	<i>s.</i> <i>d.</i>
1	Above 53 millions	53,652,473	43 3	52 7
4	52 and less than 53 millions	52,297,150	53 0	
8	51 " 52 "	51,644,104	53 7	
1	50 " 51 "	50,445,203	50 1	57 1
3	49 " 50 "	49,534,547	62 6	
2	48 " 49 "	48,778,817	52 7	
2	47 " 48 "	47,252,197	67 6	58 4
5	46 " 47 "	46,508,224	57 8	
4	45 " 46 "	45,809,477	54 8	

A general tendency to low prices of wheat in years of large revenue, and of high prices of wheat in years of small revenue, is all the result to which this table conducts us. The table is too much broken up into small groups of years to yield a very marked result; but when arranged into three larger groups, we obtain the ascending scale of prices, 52*s.* 7*d.*, 57*s.* 1*d.*, and 58*s.* 4*d.*, corresponding to the falling scale of revenue, from 51-53, to 48-50, and 45-47 millions. So that here again the correction we are now employing produces a result more in accordance with the theory which ascribes to the price of wheat a marked influence on the revenue.

The next class of calculations into which it is proposed to carry

the correction now under consideration, is that relating to rising and falling prices, as displayed in Table VIII., of which the following table is a counterpart.

TABLE XV.
Prices Rising.

	Year.	Revenue.
<i>Four Years—1822 to 1825.</i>		
Price of wheat ranging from 43s. 3d. to 66s. 6d.	1822	£ 53,652,473
	1825	51,841,991
	Decrease	1,810,482
<i>Three Years—1827 to 1829.</i>		
Price of wheat ranging from 56s. 9d. to 66s. 3d.	1827	48,975,055
	1829	49,803,051
	Increase	827,996*
<i>Five Years—1835 to 1839.</i>		
Price of wheat ranging from 39s. 4d. to 70s. 8d.	1835	45,885,654
	1839	47,018,463
	Increase	1,132,809*
<i>Three Years—1845 to 1847.</i>		
Price of wheat ranging from 50s. 10d. to 69s. 9d.	1845	51,622,733
	1847	51,336,820
	Decrease	285,913

Prices Falling.

<i>Three Years—1825 to 1827.</i>		
Price of wheat ranging from 66s. 6d. to 56s. 9d.	1825	51,841,991
	1827	48,975,055
	Decrease	2,866,936*
<i>Five Years—1831 to 1835.</i>		
Price of wheat ranging from 66s. 4d. to 39s. 4d.	1831	45,951,426
	1835	45,885,654
	Decrease	65,772*
<i>Five Years—1839 to 1843.</i>		
Price of wheat ranging from 70s. 8d. to 50s. 1d.	1839	47,018,463
	1843	50,445,203
	Increase	3,426,740
<i>Five Years—1847 to 1851.</i>		
Price of wheat ranging from 69s. 9d. to 38s. 5d.	1847	51,336,820
	1851	51,379,116
	Increase	42,296

In this case the introduction of the correction so often referred to, makes no alteration in the general result of the uncorrected table (Table VIII.) The answer afforded by both tables is uncertain, the results in conformity with the theory being counteracted by just as many results in opposition to it.

This inquiry will certainly disappoint those who think that the price of wheat has a very decided effect upon the revenue. Had such a decided effect existed, it would have certainly displayed itself in the tables contained in this communication. But it has been seen, that while some of these tables yield no response at all, others give very feeble and unsteady indications of a relation existing between the price of wheat and the revenue. Among the tables which give an uncertain response, the most striking are Tables VIII. and XV., in which four positive are neutralized by four negative results, and the increase or decrease of revenue bears no steady ratio to the fall or rise of price. Tables VI. and VII., and Tables XIII. and XIV. again, though they certainly do speak a less doubtful language, exhibit for great differences of revenue, very small differences of price, a difference of about three millions of revenue corresponding to a difference of little more than a shilling in price. (See Table XIV.) The language of Tables IV. and XI. again is more decided, as all the larger groups of years, from 15 years down to 5 years, show results in conformity with the theory that the price of wheat has a marked influence on the revenue. The only exception to the rule is in the case of the small group of three years. But it will be observed that there is no exact relation between difference of revenue and difference of price. The excess of revenue in the cheap years does not uniformly increase with the divergence of the prices of wheat. Tables V. and XII., however, are those which yield the most decisive results. They contrast the prices of wheat in groups of dear and cheap years with the revenue in the years immediately following such prices, and they show a uniform excess of revenue in all the groups of cheap years over the same number of dear years. But Table IX., which gives the prices of wheat in the three groups of successful, partially successful, and unsuccessful financial years, again suggests a doubt of the influence of the price of wheat on the revenue; for though the unsuccessful financial years correspond with the highest average price of wheat, the partially successful years are years of lower price than the wholly successful years. This leads me back to the tables with which I opened this communication, and which, as I have already intimated, gave occasion to the strongly expressed opinion of the late Mr. Porter, on the influence of the price of wheat on the revenue. A glance at Table II. will serve to show that the influence in question is too weak to overcome certain strong conflicting agencies; for though, in common with the table last referred to, the unsuccessful financial periods do certainly correspond with the highest prices of wheat, the most prosperous financial periods are not those of the lowest prices; for of four prosperous quinquennial periods, the two most prosperous correspond to the highest prices, and the two least prosperous to the lowest prices; while the least prosperous of the two prosperous decennial periods corresponds with a price of wheat exceeding by nearly 9s. the price in the most successful financial period of the same duration.

The results of this inquiry may be briefly summed up in the following propositions.

1. The influence of the price of wheat on the revenue is not such as to establish a very close and uniform relation between the one and the other; for equal prices of wheat do not coincide with equal amounts of revenue, nor equal amounts of revenue with equal prices of wheat, while cycles of years of rising and falling prices are found to correspond with diminishing and increasing amounts of revenue indifferently; and even those numerical results which seem to indicate the closest relation between the price of wheat and the revenue, display exceptions and irregularities which tend to impair the evidence they afford.

2. A comparison of groups of years of high and of low prices of wheat, issues in a result highly favourable to the theory that the price of wheat exercises a marked influence on the revenue, and this is especially the case when the years immediately following those of high or of low prices are substituted for the years coinciding with them.

3. The result of these comparisons is rendered still more striking when that portion of the revenue which is derived from wheat and wheat-flour, is subtracted from the total net ordinary revenue; and this correction has, at the same time, the effect of diminishing the amount of the irregularities just referred to.

4. When, however, the amount of the revenue in different years is subjected to the necessary correction of taxes imposed or reduced, and the years of successful or unsuccessful financial operations are compared with the price of wheat, the results are again rendered fluctuating and irregular, the injurious effect of a very high price being more apparent than the favourable effect of a very low price.

5. If we could safely assume the relation between the price of wheat and the revenue in the year following, to be the true relation, then the measure of that relation would be, in round numbers, 42,746*l.* to 114,943*l.* of revenue for every rise or fall of one shilling in the price of wheat. (Table XII.)

On a careful and dispassionate review of the results of the inquiry in which we have been engaged, it will appear that the relation of the price of wheat to the revenue is one of a large class of subjects with which the statesman and the physician are equally familiar. A vast variety of distinct agencies are found conducing to one result, but some one agency to which it is reasonable to attach considerable importance, struggles, so to speak, to make itself appreciated against other influences which obscure its operation either by working more powerfully in the same direction, or by directly counteracting it. Hence some of our most promising inquiries yield only negative results, and others give but a very uncertain response, and the methods of the statistic have to bear the blame which should attach to the objects of his inquiry.

In the case of this particular inquiry into the relation of the price of wheat to the revenue, it should also be borne in mind that in addition to sources of difficulty and of fallacy inherent in the complicated workings of the human frame or of the body politic, the objects of study to the physician and statesman respectively, there is this peculiar source of difficulty, that the revenue of the country, instead of being subject

to fluctuation from external causes only, is liable to the most sudden and capricious reforms and revolutions at the hands of the legislature. Thus, during the last thirty years over which this inquiry extends, scarcely a year has elapsed that the revenue has not been disturbed by the reduction and repeal of old taxes, or the increase and imposition of new ones, or by the more complicated operation of a contemporaneous increase and reduction of imposts; while the prices of wheat and of wheat-meal have been subject to disturbance by no less than seven distinct Acts of parliament.*

This inquiry also serves to illustrate the nature of some of the fallacies which attach to statistical investigations. Take for example the numerical results displayed in Tables VIII. and XV. : if one or more of the cycles of years of rising or falling prices which correspond to an increasing or decreasing revenue had been selected to the exclusion of the remainder, the results would have seemed to justify the assertion that a low price of wheat has an injurious effect on the revenue, and conversely, if the opposite class of cycles were selected. Assuming the selection to have been made in good faith, and by mere omission, error would have honestly crept in : if by bad faith, the proverb "that anything may be proved by figures," would have received an apt illustration. But if it had happened that the comparison of the prices of wheat and the revenue in cycles of years of rising and of falling prices had presented itself to the mind of the inquirer as an all-sufficient means of determining the true relation of the price of wheat to the revenue, he would have arrived at a conclusion, which this more extensive and complete investigation certainly does not warrant, that the price of wheat has no relation whatever to the state of the national finances.

As everything which throws light upon the nature of the difficulties and fallacies which attach to statistical inquiries is interesting and instructive, I cannot resist the temptation of introducing in this place, in two extreme cases, the additional element of the exports; and I will state the facts in round numbers, so as to produce the greatest possible effect.

1. In the year 1822, the price of wheat was 43s., the revenue 53½ millions, and the exports 37 millions. During the three following years the price of wheat rose progressively till, in the year 1825, it had reached 66s., the revenue being 52 millions, and the exports 39 millions. The reduction of taxation in the same period exceeded 11 millions. So that in these four years, from 1822 to 1825 inclusive, the exports increased 2 millions, and the revenue, in spite of a reduction of taxation exceeding 11 millions, suffered only to the extent of 1½ millions, the price of wheat, at the same time, progressively rising from 43s. to 66s.

2. In the year 1835, the average price of wheat was 39s., the revenue 46 millions, and the declared value of the exports 47 millions. During the four following years the price of wheat rose progressively till, in 1839, it reached 71s., the revenue in the same year being 48 millions, and the exports 53 millions. In this interval, from 1835 to 1839, taxes were repealed to the amount of more than one million.

* Those of 1822, 1825, 1826, 1827, 1828, 1842, and 1846.

So that in these five years, from 1835 to 1839 inclusive, the exports increased 6 millions, and the revenue, in spite of a reduction of more than a million in taxes, increased 2 millions, the price of wheat, at the same time, progressively rising from 39s. to 71s.

In bringing this communication to a close, I cannot but regret that so interesting and promising an inquiry has not yielded results more decided and more uniform; but I have the satisfaction of believing that this is due rather to the inherent difficulty of the subject itself, than to either the employment of unsound methods of investigation, or the omission of any reasonable mode of arriving at the truth.

APPENDIX.

The following table, which gives the price of wheat and the ordinary revenue for each year from 1822 to 1851, has been constantly used in compiling the tables contained in the foregoing communication; and, as it promises to be useful for purposes other than those for which it is here employed, it has been thought desirable to append it.

Table showing the average Price of Wheat and the Ordinary Revenue for each year, from 1822 to 1851 inclusive.

Year.	Price of Wheat.	Ordinary Revenue.	Year.	Price of Wheat.	Ordinary Revenue.
	s. d.	£		s. d.	£
1822.....	43 3	53,652,473	1837.....	55 10	46,199,190
1823.....	51 9	51,508,376	1838.....	64 7	47,104,745
1824.....	62 0	52,202,018	1839.....	70 8	47,688,910
1825.....	66 6	52,065,390	1840.....	66 4	47,351,563
1826.....	56 11	49,625,485	1841.....	64 4	47,917,521
1827.....	56 9	49,581,576	1842.....	57 3	46,700,890
1828.....	60 5	51,665,077	1843.....	50 1	51,069,978
1829.....	66 3	50,428,275	1844.....	51 3	53,317,092
1830.....	64 3	49,889,994	1845.....	50 10	51,719,118
1831.....	66 4	46,293,646	1846.....	54 8	52,950,202
1832.....	58 8	46,833,796	1847.....	69 9	51,340,801
1833.....	52 11	46,170,600	1848.....	50 6	52,422,338
1834.....	46 2	46,425,263	1849.....	44 3	52,310,768
1835.....	39 4	45,893,369	1850.....	40 3	52,177,141
1836.....	48 6	48,591,180	1851.....	38 5	51,669,553

Statistics of the Deaf and Dumb in Ireland. By W. R. WILDE, Esq.,
Assistant Census Commissioner for Ireland.

IN accordance with the request of the local secretaries, with the permission of the Lord Lieutenant, and the concurrence of his brother-commissioner, Mr. Donnelly, the following paper, embodying some of the results of the inquiry instituted, in connection with the census, into the number and condition of the Deaf and Dumb in Ireland, was laid before section F of the British Association.

In making arrangements for taking the census of 1851, the subject of the diseases of the living occupied the attention of the commissioners, and preparations were accordingly made by which a return was procured of all the persons who laboured under disease, either at their own homes or in public institutions, upon the night of the 30th of March. It was conceived that such a return would, when properly classified, present at one view not only the amount and distribution of disease, but the maladies to which the inhabitants of this country are most exposed at a certain period of the year.

Owing to the peculiar and anomalous circumstances of this country at present—arising out of the state to which it has been reduced since the summer of 1846—it is of great importance, in a social as well as a medical point of view, to form some just estimate of the diseased, and their proportion to the healthy. Famine, pestilence, and emigration, together with a falling-off in the number of births, have lessened the population by nearly one-fourth in five years, and from the number of adults lost to the country during the period specified, over and above the ordinary mortality of such persons, and the extensive emigration which is still going forward, the amount of the diseased in either mind or body, of the decrepid, aged, and infirm, as well as the orphan and the pauper, now thrown for support upon the resources of the country, will be found to bear an undue and unnatural proportion to the healthy part of the community in Ireland, when tested by the ordinary standard of disease in north-western Europe.

No similar attempt has, I believe, been yet made to collect and tabulate the diseases presented on a single day in even a limited portion of any other country.

The general return of the diseased may be divided into the *permanent* and the *temporary*; and foremost among the former stands deaf-muteism.

Until the present inquiry, no means worthy of credit have been adopted to discover the exact number of deaf mutes in the British Isles. Computations have been made by writers, and vague conjectures published upon the statistics of deaf-dumbness; but as the mode in which these inquiries were conducted has not been explained, nor the materials at the disposal of the individuals who undertook them exposed, no certainty can be felt as to their accuracy; and moreover, it is manifest that statistical investigations for an entire kingdom can only be effectually undertaken and properly carried out by the State.

In an inquiry of this description two great objects present themselves—a physiological and a social. Under the former head the deaf

mute may be classed among those afflicted with permanent disease, either congenital or acquired, and, as such, the subject demands the careful investigation of the vital statist; and all the causes and phenomena of the affection solicit attention equally with those circumstances attendant upon lunacy, idiocy, blindness, or any of the other persistent maladies which affect certain portions of the community in all countries. Under the latter head the deaf mute claims the special attention of the philanthropist, and the protection of the State, owing to the forlorn condition to which he is reduced by his affliction, the difficulty he experiences in expressing his wants, and his inability either to educate himself or receive instruction through the ordinary channels; and also to his constant exposure to crime, from the defect of moral training, and the difficulty of impressing upon him a just idea of right and wrong. Degraded by his uncontrolled passions, he is, moreover, frequently the victim of cruelty and injustice; and being incapable, without education, of properly understanding or duly appreciating the truths of religion, he is reduced to a condition but little elevated above that of the brute creation. Alone in the world, his faculties undeveloped, and shut out by his unhappy circumstances from thoroughly communicating his ideas to the rest of mankind, the deaf mute, in an especial manner, claims the sympathies of all. These latter considerations, however, are more the province of those whose duty it is to provide for such members of the community, as, either from their position in society or their afflictions, require the aid and interference of the State, and of all who would advance the cause of reason, religion, and humanity.

Viewed in a statistical aspect, the investigation of this species of permanent disease leads us to inquire into its extent and distribution, and, as far as possible, its causes also; its proportion to the general population, and the relative proportion of the sexes affected; the education; and susceptibility to education, both literary and industrial, of its victims; the class of the community which it chiefly affects; and the localities where it principally prevails: in order to see whether geological position, soil, aspect, elevation, humidity, dryness, salubrity or insalubrity of climate, density or paucity of population, unhealthy crowded cities, or open, fertile plains, acquired disease, hereditary predisposition, family peculiarity, or the consanguinity of parents, may have in any way conduced to its development and propagation.

Without entering into a minute explanation of the means by which this secondary census of the deaf and dumb was instituted, it will suffice to state that, from the kindly manner in which the inquiries were received by the community, and the readiness with which the information sought for was obtained, aided by the admirable organisation of the police force, the returns referring to this form of permanent disease are, in all probability, far more faithful and trustworthy than any heretofore presented for other countries.

Where any difficulty arose with respect to the true physiological or pathological condition of a case, the examination of a medical man was had recourse to; and it is highly creditable to the country practitioners of Ireland to state, that, although the opinion was requested gratuitously, it was almost invariably given in the cause of science and humanity.

True and uncomplicated muteism may be divided into two classes. The first is congenital, or that with which the patient is born; it is either functional or organic—in the latter case it usually arises from some defect of organisation, either in the mechanical apparatus of hearing, in the auditory nerve, or in the great nervous centre itself. The second class is that proceeding from disease acquired subsequent to birth, but which occurred so early in life that speech had never been fully acquired; or from the deafness being so intense, that speech was either entirely lost or greatly impaired in after life. In the latter class, the acquired disease, particularly if it occurs within the first few years of life, reduces the patient to the position of a mute equally with the former, and so places both in the same division in a social and statistical point of view; but as there are many topics of scientific interest appertaining specially to each class, they have, when necessary, been kept separate, and the calculations belonging to each are given in distinct columns in the several tables of the report. The information derived from the parents or friends, as to whether the person was born deaf and dumb, must be received with caution, as, in a great number of instances, the query is answered in the negative; the relatives and attendants being generally unwilling to admit the fact of congenital defect, and stating that they were sure the child heard well until it was twelve, fifteen, or eighteen months old, although it is not always possible, without special attention being directed to the subject, to form a decided opinion as to the amount of hearing possessed by an infant of such tender age. Upon a strict inquiry, however, it will generally be found that the premises do not warrant the conclusion that complete deafness did not exist at birth, the instances related being usually those in which the child noticed general vibration, such as that produced by a piano, &c., and not distinct sounds, like those of the human voice; and the more intelligent the class, the more likely are these opinions to prevail. All mutes are not totally devoid of hearing and, moreover, the visual power in that class being, at a very early age, called into special action, attention is often mistaken for hearing.

4,485 deaf mutes were returned for all Ireland, or 1 in every 1,461 inhabitants; but it results from calculations, into the particulars of which I do not propose to enter in this place, that the exact number of the deaf and dumb can never be estimated, from the difficulty of determining muteism under two years of age. Hence the Irish, as well as all other tables which have been constructed exhibiting the ages of the deaf and dumb, are defective, when tested by the ordinary standard of age in certain countries; and in Ireland, in particular, this disturbing cause acts with especial force just now, owing to the paucity of children under five years of age compared with the same class in 1841. Taking all the circumstances of the case into account, it is probable that the estimate for Ireland would be about 1 deaf mute in 1,500 inhabitants.

According to the most recently published tables, and the most authentic information that can be obtained, the proportion of deaf mutes to the population, in all Europe, is 1 in 1,593—a number bearing a great similarity to the Irish returns. The duchies of Luxembourg and Wurtemberg, and the kingdoms of Tuscany, Bavaria, Belgium, and Holland, possess the fewest, while Sardinia, Norway, and parts of Switzerland, exhibit the greatest number of deaf mutes in pro-

portion to their populations; the average of the former countries being 1 in 2,209, and of the latter, 1 in 641·9. In some of the Swiss cantons the proportion of the deaf and dumb to the population is as high as 1 in 206, and in those localities it is generally combined with cretinism and idiotcy. In a country like Ireland, completely insulated, limited in extent, and possessing great sameness of surface, one would not expect that the proportion should alter very much in the different provinces and counties; still we find the following variations:—In Leinster, 1 in 1,794; Connaught, 1 in 1,689; Ulster, 1 in 1,487; and in Munster, 1 in 1,469. Deaf-dumbness, arising from all causes, prevails most in the rural, and least in the civic portions, or those towns whose inhabitants amount to 2,000 and upwards, exclusive of workhouses. Thus there are fewer cases in proportion to the population to be found in the towns of Drogheda, Carrickfergus, Galway, and Belfast, and the cities of Cork and Dublin, the average for these places being 1 in 2,384. Generally speaking, the flat campaign counties, such as Roscommon, Westmeath, Dublin, Meath, and Kildare, present the fewest cases; the average in these being 1 in 1,950; while Mayo, Limerick, Donegal, Waterford, and Wicklow, and also Tipperary, Tyrone, and Fermanagh, the five first lying chiefly on the seacoast, and the majority presenting mountain ranges, have a greater number of deaf and dumb, in proportion to their population, than the remaining counties, their average being 1 in 1,338, and in Wicklow the proportion is as high as 1 in 1,192. Leitrim, Clare, Down, and Antrim, are also high.

Of the total 4,485 mutes, 4,151 were deaf and dumb, 2,349 males and 1,802 females, and 334 were dumb but not deaf. Among the former class 3,325 were born so, and 400 became so after birth by accident or disease. In 267 instances the precise cause was uncertain or unknown, and in 159 cases the persons were at the same time paralytic, idiotic, or both. Among the latter class—the dumb, not deaf—131 were dumb only without other defect, 45 were paralysed, 115 idiotic, and 43 both paralytic and idiotic.

The sexes of the deaf and dumb from all causes, are as 100 males to 76·61 females; such being in accordance with the usual law which appears to regulate the sexes in this class. Among the congenital cases, the proportion is 100 males to 74·62 females; and in the acquired, it is 100 to 91·37—showing in the former an excess of males over and above the general proportion of that sex. It must, however, be remarked, that according to the present census there is an undue proportion of females above males in Ireland.

Among the sixteen tables inserted in the report, there are two which show, by ages and sexes, the occupations of the deaf mutes themselves, as well as the employment of their parents. The former, exhibited the great variety and extent of arts, trades, and handicrafts, upon which the deaf and dumb are capable of being employed, and the latter showed that the great bulk of the mutes in Ireland are derived from the agricultural and labouring classes.

Among the subjects discussed in this report is that of marriage and its results, as regards the offspring of deaf mutes. In 77 instances one parent was deaf and dumb, and in 5 instances both parents; from these marriages but two mute children resulted, one to each class. It

is remarkable that while muteism is often manifest in several members of a family derived from a common stock, the defect is seldom transmitted direct from parents to children; thus, according to the returns of the Hartford Institution, in the United States, we learn that out of ninety-one instances where both parents were deaf and dumb, there were only four cases in which the children were similarly affected.

Several tables have been constructed with a view of showing the number of mute children born to each family, and the proportion of the sexes, where there was more than one mute, the position in the family, whether first, second, or third child—in 2,962 instances—the result of hereditary predisposition, and the consanguinity of parents, as well as the causes of acquired deaf-dumbness and the ages at which the diseases or accidents producing such occurred. The state of education, and the number, locality, and date of erection of the several institutions for the instruction of the deaf and dumb in Ireland, as well as the mortality and causes of death, and even the particular races, whether Irish, English, or Scotch, to which the deaf and dumb belonged, were likewise described, all showing with what minuteness this interesting inquiry had been sifted.

The following are some of the results obtained:—2,512 families had one mute child; 287, two mutes; 127, three mutes; 32, four mutes; 8, five mutes; in 3 instances there were six; in 1 seven; and in 1, eight mute children, born of the same family of the same parents. Fourteen instances occurred of twins, in which one or both were mute; and families of six and seven had more frequently a mute child born among them than families of any other number. In every instance the male sex largely predominated, except in cases where the eighth child was deaf and dumb, and in these the sexes were about equal. In 154 instances the parents were related; and out of 281 cases in which the influence of hereditary predisposition in the production of congenital muteism was traced, it was shown that in 149 instances the taint descended through the father's side, and in 132 through the mother's. The family history had been traced back in several instances to the grandparents, and in a large number to the cousins and collateral branches.

Six cases were recorded of persons deaf, dumb, and blind, and a great number of instances were related of rare and remarkable cases, showing peculiar combinations of deaf-dumbness with other congenital or acquired defects.

As one of the chief objects in making statistical inquiries into the condition of the diseased, the destitute, or the helpless, is, that they may be either relieved of their infirmities, provided with proper institutions, or afforded the means of supplying their necessities, the subject of the education of the deaf and dumb was carefully investigated. It is unnecessary, for this purpose, to learn the ages of educated deaf mutes, but it is of great importance to know the ages of those who are still in a state of darkness, because to a large portion of these may still be offered the blessings of enlightenment, thereby not only increasing their happiness, but supplying them with an additional means of support. There were in Ireland, at the time of taking the census, 744 persons—409 males, and 335 females—either already educated, or receiving instruction in some of the establishments for that purpose.

The number of uninstructed deaf and dumb was 3,379 persons, neither idiotic, insane, nor paralytic—1,936 males, and 1,443 females—the total being in the proportion of 1 educated to 4·54 uneducated. The provincial summaries exhibit the following varieties:—In Leinster there is 1 educated in every 2·88 deaf and dumb; in Ulster, 1 in 4·07; in Munster, 1 in 6·68; and in Connaught, 1 in 6·92.

Among the counties, we find that the greatest amount of ignorance prevails in Kilkenny, Clare, Limerick, Donegal, and Fermanagh; and those in which the disproportion between the educated and uneducated was least, were the counties of Dublin, Tyrone, Westmeath, Londonderry, Meath, Antrim, Down, and Sligo. No fair deduction can, however, be drawn from these proportions, either as to the susceptibility to teaching, or the willingness to receive instruction upon the part of the mutes, or their friends, in the former counties, as the varying proportions are evidently due to circumstances appertaining to the means of acquiring instruction over which they could not exercise control. By far the greatest number of the educated resided in the cities.

The report is highly interesting as giving the history of the instruction of the deaf and dumb from the earliest period to the present time. The first educational establishment for the deaf and dumb in Great Britain, was that established by Thomas Braidwood, in 1760, and which is spoken of in terms of commendation by Dr. Johnson, in his *Tour to the Hebrides*.

To Dr. C. H. Orpen is due the credit of first drawing attention to the education of the deaf and dumb in Ireland.—By a series of public lectures delivered in Dublin in 1816 he enlisted the charitable sympathies of the benevolent, and eventually succeeded in establishing the National Association, together with the institution at Claremont, which has since that time been the great means of instructing the deaf and dumb in Ireland. 600 children have been educated there since its commencement. The next attempt was made in Cork by Dr. Kehoe in 1822, but it failed for want of funds in 1846. In 1826, the family of Archbishop Magee established the day-school of the Dorset Institution. Next in chronological succession we find the Ulster Institution for the Education of the Deaf and Dumb, and also the Blind of that province, which was commenced as a day-school, in 1831, by some benevolent individuals in Belfast. In 1836, a large building was erected, and boarder pupils admitted the following year; and in 1845 a much larger institution was built, at a cost of 10,000*l.*, contributed by public subscription.

In 1835, an attempt was made by Mr. A. Craig, of Kilrea, near Coleraine, who had himself four mute children, to establish a deaf and dumb institution; in this design he was subsequently assisted by the Mercers' Company, one of the constituent parts of the Irish Society. It was, however, relinquished in 1835. Ten children were educated thereat.

In December, 1842, Miss Wright, a benevolent lady, residing at Moneymore, established and has since supported, at her own expense, an institution for the education of poor mute children. The pupils therein are taught to carve in wood, and also learn crochet-work and other industrial arts.

In 1846, the clergy of the diocese of Derry and Raphoe subscribed

a sum of money, by which, with means previously collected by a lady in the vicinity, the Strabane Institution was established both as a day and boarding school.

In the same year the late William Nugent Skelley, Esq., the Very Rev. Dr. Yore, and the Rev. Mr. M'Namara, commenced the institutions of St. Mary, at Cabra, and Saint Joseph, at Prospect, in the vicinity of Dublin. The former, for females, was opened for the admission of pupils in 1847, and the latter, for males, in 1849. Preparatory to the reception of pupils into Saint Mary's Institution, which is under the direction of the sisters of the religious order of Saint Dominick, two of the ladies belonging to that establishment, together with two mute female children, were sent to the institution for deaf mutes of Le Bon Sauveur, at Caen in Normandy, in order to learn the mode of instruction taught at that celebrated establishment. The single-handed sign-alphabet, similar to that generally used on the Continent and in America, is the one taught in both these institutions. In almost all the other schools in Ireland the double-handed alphabet is employed. The Irish schools in general do not attempt to teach the pupils to articulate words.

From 1816 to 1849, a period of thirty-three years, seven schools, capable of containing 515 pupils, independent of those already alluded to at Cork and Kilrea, have been established, chiefly through the instrumentality of private individuals, and are altogether maintained by voluntary contributions. This is, we believe, a greater number than has been erected in any other portion of the United Kingdom, of equal extent and population, during a similar period. The entire number educated, or now in course of education, is 1,081. The period of instruction has been, on an average, five years; and the school age, or that during which the pupils are most susceptible of tuition, is from six to fifteen years. It is of great importance to fix this period, as it is generally acknowledged by the most experienced instructors of the deaf and dumb that, after a certain age, the generality of pupils are not susceptible of instruction.

In concluding the subject of the education of the deaf and dumb, the commissioners have suggested the propriety of ingrafting upon the system of National Education some institutions for the instruction of this class of the community.

The popular terms for deaf-dumbness are,—deaf and dumb—dummy—the silent people—mutes; and in the Irish, *Bodhar agus Balbh*—deaf and dumb. Some interesting instances of persons so circumstanced have been related in the Irish metrical romances and bardic histories. The Irish medical manuscripts of the sixteenth and eighteenth centuries abound with notices of diseases of the ear and deafness.

The subject of race, in so far as it affects the deaf and dumb, is another subject of great interest. It appears that out of 1,671 so afflicted, 1,198 were Irish, 352 English, and 121 Scotch. The last subject which falls to be considered is the mortality of the deaf and dumb. In 291 instances the cause of death was recorded, and we learn that 72 persons died of zymotic or epidemic diseases, of which fever, dysentery, and small-pox, were the most fatal; and 135 died of sporadic diseases. Consumption was the cause of death in 77 instances; it is not only the most frequent cause of death in this class, showing a proportion of 1 to

2·81 of the entire number of specified causes ; but the fact thus related confirms the opinion, that as deaf-muteism itself is frequently a variety of struma, so are the persons afflicted therewith more particularly predisposed to diseases of a scrofulous character in after life. 10 met with violent or sudden deaths : rather a large proportion, but one naturally resulting from the deprivation under which this afflicted class all suffer.

231 deaf mutes were resident in the workhouses of the various unions in Ireland, in March, 1851. 33 of these were educated—9 were under five years of age ; and 158 were from 15 to 40 and upwards, and consequently too far advanced in life to be instructed. Of the remainder 64 persons—40 males, and 24 females—were of the school age, or from 4 to 15, between which age a State provision is made for their education ; for according to the Poor Law Act, 6 and 7 Vict., cap. 92, s. 14, it is enacted—“That the guardians of any union may send any destitute person, deaf and dumb, or blind child, under the age of 18, to any institution for the maintenance of the deaf and dumb or blind, which may be approved of by the commissioners, with the consent of the parents or guardians of such child, and may pay the expense of its maintenance there out of the rates raised under the authority of the said first-recited Act.” As mute children, permitted to grow up in ignorance and poverty, must remain a permanent tax upon their respective unions, and as they cannot be properly instructed except in schools specially constituted for the purpose, we think it might be found an eventual economy to have them sent to some of the existing seminaries, that they may receive both a literary and industrial education.

Although the figures given in the foregoing paper are close approximations to the truth, nevertheless until the “Report upon the Status of Disease” (which will form Part III. of the general Census of Ireland for 1851) is ready for presentation to Parliament, some slight alterations may perhaps occur.

Having received from Dr. Peet, the superintendent of the institution for the deaf and dumb at New York, a letter containing the unpublished results of the American inquiry into the state of the deaf and dumb, in common with the blind, insane, and idiotic, on the authority of I. C. Kennedy, Esq., superintendent of the census, I have added it to this communication.

From it we learn that there were 9,422 *white* mutes in a population of 19,371,591 persons in the United States, according to the census of 1850, or 1 in 2,073 ; and but 96 of the same class among a *free coloured* population of 251,205, or 1 in 2,953. The number of blind among the former class amounts to 7,897. A comparison of the numbers of deaf and dumb, blind, insane, and idiotic, in the whole Union, with the population of the same colour and condition, gives the following proportions :—

	Deaf and Dumb.	Blind.	Insane.	Idiotic.
Whites	1 in 2,073	1 in 2,455	1 in 1,295	1 in 1,384
Free Coloured	1 ,, 2,956	1 ,, 867	1 ,, 1,355	1 ,, 983
Slaves	1 ,, 6,552	1 ,, 2,646	1 ,, 11,011	1 ,, 3,081
Total Slaves and Free Coloured....	1 ,, 5,730	1 ,, 2,131	1 ,, 5,936	1 ,, 2,461

It will be perceived from this that blindness is more prevalent, and deafness and insanity less frequent, among the coloured races than among the white. The proportion of insane among the slaves is remarkably small. Perhaps the returns of the idiotic among the slaves are defective, as their large proportion among the free coloured seems to show that idiocy is more common among the coloured races than among the whites. In a large body of slaves, those only partially idiotic, or deaf and dumb, might be forgotten or overlooked by the master or overseer (who filled the schedule), being, in many cases, still useful hands, while the blind and insane would be more likely to be remembered.

It appears that the deaf and dumb and the blind are most numerous in those States from which the emigration is greatest (the Central and New England), and least in those States whose population receive accessions from immigration—showing that comparatively few of these two classes of persons are carried along with the stream of emigration. In California, Utah, and Oregon (omitted in the foregoing calculations on account of their recent settlement and peculiar circumstances), where the population consists almost wholly of recent immigrants, there are only 6 deaf and dumb, and 2 blind, in an aggregate population of 184,370. New Mexico is also omitted in these calculations, its population being of a peculiar character, chiefly a mixture of Spanish and native Indian races, with but few Anglo-Americans.

On the Progress, Extent, and Value of Steamboat Building and Marine Engine Making on the Clyde. By JOHN STRANG, LL.D.

[Read before the Statistical Section of the British Association, at Belfast, 7th September, 1852.]

OF the many sources of progress and prosperity which have characterised Scotland, and particularly its western districts, during the last fifty years, there is, perhaps, none more conspicuous than the business connected with the construction of steam vessels and marine engines. This industrial interest, unlike that of the manufacture of cotton, of silk, or of wool, deals chiefly with articles of home produce, and exerts its labour and intelligence on materials which, in their primary condition, are the products of our own soil, and manipulated by our own workmen. It is a species of manufacture, too, which necessarily requires greater skill,

and, consequently, higher remuneration, than are requisite for the more common manufactures of the country, and hence it has proved a source of great wealth to some, and of comparative comfort to all connected with it; while, at the same time, it has created for the districts wherein this branch of industry is located, a constant and remunerating employment for the more active, industrious, and intelligent class of the inhabitants.

The construction of steam vessels is, in comparison to other manufactures, a business of yesterday. It is at this moment just forty years since the tiny "Comet," the first *passenger steamboat* which ever sailed in Europe, made its trial trip from Glasgow to Greenock, amid the hopes of its sanguine projector, and the sneers of many a self-interested and sceptical *skipper*. It was a boat of only thirty tons burthen, and boasted an engine of three-horse power. Small, however, though the attempt was, it was enough to prove that the idea was a practical one, and a few years had not passed over before the steamboat became as much a necessity as any other human invention. Although the history of the steamboat is one of the most modern of our social discoveries, it is marked by many striking eras. In form, it was first limited to a wooden hull, a single engine and paddle-wheels; it now boasts hulls of iron, double engines, and screw propellers. In speed, it was, in the beginning, scarcely equal to that of the old lumbering stage-coach; at present it reaches fifteen to sixteen miles an hour, and with a regularity almost equal to a railway. At its outset, its operations were limited to the navigation of rivers and inland lakes; in a few years it cautiously extended itself along the coast, and for a considerable period it has successfully braved the ocean.

To whatever individual the honour may be justly assigned of having given the first idea of applying the steam engine to the propelling of boats or vessels, it cannot be denied that the first successful effort to render this idea practically available was made by Henry Bell, on the river Clyde; and it is satisfactory to think that the district in which the first successful essay was made has continued to be the great seat of the manufacture of marine engines and steam vessels. For the purpose of illustrating the progress, the extent, and the value of this most important branch of Scottish industry, let me attempt to place before you the result of the investigations which I have lately made in relation to this matter. And first, let us shortly advert to

The Progress of Steamboat Building and Sailing on the Clyde.

As I have already stated, it is just forty years since the first steamboat was built on the Clyde, and up to the present period all the steamers employed in the navigation of the river, its firth and estuaries, have been constructed either at Glasgow, Greenock, Port-Glasgow, or Dumbarton. Although for some years these river steamers were both limited in number and small in size, I find that in 1831 the number of steam vessels then regularly sailing from the Clyde amounted to 55, with an aggregate tonnage register measure of 4,905, while in 1835 the vessels had increased to 67, and the tonnage to 6,691. Since that period the steamboat traffic from Glasgow has nearly doubled, as the following figures will best illustrate:—

Number and Register Tonnage of Steamers engaged in Traffic on the River Clyde during the Year ending June, 1852.

	Number.	Tonnage.	Total.
Trading Steamers	39	8,643	8,682
Passenger do.	31	2,522	2,553
Tug do.	23	827	850
	93	11,992	12,085

From the foregoing table it appears that, in the course of seventeen years, the number of regularly employed steamboats has increased from 67 to 93, and the tonnage from 6,691 to 11,992. While this, no doubt, exhibits a great and growing progress of the steamboat traffic between Glasgow and the various places with which it thereby communicates, it gives no idea whatever of the extent and magnitude to which steamboat building and marine engine making have reached during these few years past. Previous to the last ten years, in fact, these branches of industry on the Clyde and elsewhere may be said to have been in their infancy, but no sooner was the problem of ocean steam-navigation solved, than a stimulus was given to the construction of steam vessels altogether extraordinary. The following tables, which have been constructed from returns made to me by the various ship-builders and engineers in Glasgow, Dumbarton, Greenock, and Port-Glasgow, will best illustrate the

*Extent of Steamboat Building and Marine Engine Making on the Clyde.*TABLE I.—*Number of Steam-Vessels and Power of Marine Engines built or made at Glasgow and Neighbourhood from 1846 to 1852.*

Years.	Number of Vessels.						Tonnage.			Engines' Horse Power.			
	Wood.	Iron.	Total.	Paddle.	Screw.	Total.	Wood.	Iron.	Total.	Wood Hull.	Iron Hull.	Total.	Vessels not built on the Clyde.
1846...	...	11	11	11	...	11	...	5,717	5,717	...	2,490	2,490	800
1847...	...	11	11	11	...	11	...	6,152	6,152	...	2,650	2,650	...
1848...	...	13	13	10	3	13	...	4,464	4,464	2,810	2,081	4,891	580
1849...	...	16	16	13	3	16	...	9,799	9,799	...	2,756	2,756	120
1850...	...	16	16	9	7	16	...	7,255	7,255	1,660	2,237	3,897	180
1851...	...	20	20	11	9	20	...	14,321	14,321	...	4,299	4,299	140
1852...	1	35	36	15	21	36	200	22,733	22,933	2,140	6,026	8,166	3,400
Totals	1	122	123	80	43	123	200	70,441	70,641	6,610	22,539	29,149	4,720

From the foregoing table it appears that, during the last seven years, there have been constructed, or are now constructing, at Glasgow and its neighbourhood, 123 vessels, of which 1 was of wood, 122 of iron, 80 paddle and 43 screw; consisting of 200 wooden tonnage, 70,441 iron tonnage, 6,610 horse-power engines for wooden hulls, 22,539 horse-power engines for iron hulls, and 4,720 horse-power engines for vessels not built in the Clyde.

TABLE II.—*Number of Steam-Vessels and Power of Marine Engines built or made at Dumbarton from 1846 to 1852.**

Years.	Number of Vessels.						Tonnage.			Engines' Horse Power.			
	Wood.	Iron.	Total.	Paddle.	Screw.	Total.	Wood.	Iron.	Total.	Wood Hull.	Iron Hull.	Total.	Vessels not built on the Clyde.
1846...	...	5	5	2	3	5	...	1,080	1,080	...	...	...	...
1847...	...	7	7	2	5	7	...	1,439	1,439	...	...	...	...
1848...	...	5	5	2	3	5	...	650	650	...	...	...	...
1849...	...	4	4	2	2	4	...	1,264	1,264	...	...	...	...
1850...	...	8	8	2	6	8	...	3,136	3,136	...	400	400	...
1851...	...	9	9	5	4	9	...	3,908	3,908	...	610	610	...
1852...	...	20	20	5	15	20	...	18,284	18,284	...	2,605	2,605	200
Totals	...	58	58	20	38	58	...	29,761	29,761	...	3,615	3,615	200

From the preceding table it appears that, during the last seven years, there have been constructed, or are now constructing, in Dumbarton, 58 vessels all of iron, 20 being for paddles and 38 for screws, and having a tonnage of 29,761; and that during the last three years 3,615 horse-power engines have been made there for iron hulls, and 200 horse-power engines for vessels not built on the Clyde.

TABLE III.—*Number of Steam-Vessels and Power of Marine Engines built or made at Greenock and Port-Glasgow from 1846 to 1852.†*

Years.	Number of Vessels.						Tonnage.			Engines' Horse Power.			
	Wood.	Iron.	Total.	Paddle.	Screw.	Total.	Wood.	Iron.	Total.	Wood Hull.	Iron Hull.	Total.	Vessels not built on the Clyde.
1846...	...	1	1	1	...	1	...	328	328	...	...	...	...
1847...	3	5	8	8	...	8	5,485	3,923	9,408	...	1,120	1,120	410
1848...	2	14	16	11	5	16	2,117	5,178	7,295	...	640	640	354
1849...	1	2	3	2	1	3	285	450	735	...	150	150	260
1850...	3	5	8	3	5	8	4,813	3,400	8,213	65	845	910	440
1851...	1	12	13	6	7	13	2,402	7,093	9,495	...	1,260	1,260	800
1852...	3	14	17	10	7	17	3,029	8,699	11,728	64	1,424	1,488	2,250
Totals	13	53	66	41	25	66	18,131	29,071	47,202	129	5,439	5,568	4,514

* Previous to 1850, there were no marine engines made in Dumbarton. The engines for the vessels built there being furnished by the engineers of Glasgow or Greenock. Now that the making of machinery has fairly been started, there will be a considerable increase to the workmen employed.

† Since the returns were received, and the tables prepared, a large addition has been made to the steamboats and marine engines in progress of construction, particularly at Greenock and Port-Glasgow, and consequently affording wages to an additional number of workmen. This branch of industry is, in fact, making every day greater and greater strides.

From the foregoing table it appears that, during the last seven years, there have been constructed, or are now in progress of construction, at Greenock or Port-Glasgow, 66 steam vessels, of which 13 were of wood and 53 of iron, 41 paddles and 25 screws; consisting of 18,131 wood tonnage, and 29,071 iron tonnage, 129 horse-power engines for wooden hulls, 5,439 horse-power engines for iron hulls, and 4,514 horse-power engines for vessels not built on the Clyde.

TABLE IV.—*Number of Steam-Vessels and Power of Marine Engines built or made at all the Ports on the Clyde from 1846 to 1852.*

Years.	Number of Vessels.						Tonnage.			Engines' Horse Power.			
	Wood.	Iron.	Total.	Paddle.	Screw.	Total.	Wood.	Iron.	Total.	Wood Hull.	Iron Hull.	Total.	Vessels not built on the Clyde.
1846...	...	17	17	14	3	17	...	7,125	7,125	...	2,490	2,490	300
1847...	3	23	26	21	5	26	5,485	11,514	16,999	...	3,770	3,770	410
1848...	2	32	34	23	11	34	2,117	10,399	12,409	2,810	2,731	5,531	934
1849...	1	22	23	17	6	23	285	11,513	11,798	...	2,906	2,906	380
1850...	3	29	32	14	18	32	4,813	13,791	18,604	1,725	3,482	5,207	630
1851...	1	41	42	23	20	43	2,402	25,322	27,724	...	6,169	6,169	940
1852...	4	69	73	30	43	73	3,222	49,716	52,945	2,204	10,065	12,269	5,850
Totals	14	233	247	141	106	247	18,331	129,273	147,604	6,739	31,593	38,332	9,434

On examining the foregoing table it will be found that, during the last seven years, the steam vessels built and the marine engines made, including those at present constructing, have been as follows:—Number of steam vessels built—wood hulls, 14; iron hulls, 233; in all, 247; of these 141 were paddles and 106 screws. The tonnage of the wooden steamers amounts to 18,331, of the iron to 129,273. The engines' horse-power in wood hulls was 6,739, the engines' horse-power in iron hulls was 31,593; while there was of engines' horse-power, constructed for vessels not built on the Clyde, 9,434; making a grand total of 247 steamers, amounting to 147,604 tons, and of engines 47,766 horses' power.

From these tables also may be gathered the fact, that wooden hulls for steamers are giving place to those of iron, and that the screw is more patronized than the paddle. Of the whole vessels constructed during 1852, or in progress of construction, at the various building-yards on the Clyde, amounting to 73, only 4 were of wood, while the proportion of screws to paddles is as 43 to 30.

Before leaving the present extent of the branch of industry under consideration, it may, perhaps, be as well to state that, in addition to the steamboats and marine engines constructed on the Clyde, there has been, and is at present, a large business carried on in steam dredgers and iron punts, not only for maintaining and extending the Clyde navigation itself, but also for improving other rivers and harbours. On the Clyde alone there are at present, in daily use, 5 dredging machines, 4 of these having one row of buckets, and the other two; the average

horse-power of the 4 is 20 each, and the average draught of water 4 feet 2 inches, capable of dredging to a depth of 18 feet, the cost being about 4,000*l.* each. The draught of the double bucket machine is 5 feet 1 inch, and can dredge to the depth of 22 feet; its cost was 8,000*l.* At this moment one engineering house in Glasgow is engaged in constructing a dredging machine of 20 horse-power for Riga, and another of similar power for Copenhagen. The advantages arising from the use of such machines may at once be appreciated when it is mentioned that in 1824, when the first steam dredger was set at work in the Clyde, the average depth of water at ordinary tides was scarcely 10 feet; whereas at present the average depth is above 17 feet.

Having now given some idea of the extent of steamboat building, &c., on the Clyde, let me next attempt to arrive at some probable idea of its value and importance as a branch of the business and industry of the district in which it is located. This, however, is a more difficult task than it would appear at first sight to be, arising from the great variety of circumstances which affect the price of different sizes and kinds of steamers, and particularly from the great difference occurring in what may be designated their general and cabin furnishings. As a proof of this I may mention that, of the 14 ocean steamers for the British and American Royal Mail Service, which were all built and fitted out in the Clyde, and which commenced at a cost for each ship of about 50,000*l.*, the last, from increased size and power, reaches upwards of 110,000*l.*, an increase of price far greater than the increase of power and tonnage. From all I can gather from those best conversant with the subject, I am inclined to assume, as an approximation to the truth, the following prices:—

Wooden hulls of all sizes, irrespective of the cost of engines, boilers, and machinery, and exclusive of all furnishings, 14*l.* per ton; iron hulls as above, 12*l.* per ton. The general and cabin furnishings, as I have already stated, are so various, according to the employment intended for, and style of finish, that no price per ton can be named as a general rule. It may be said to range from 6*l.* to even as high as 15*l.*, but I shall assume the average of all kinds to be 8*l.**

* I have been furnished with the cost in detail of a vessel of 604 tons, and of 320 horse-power engine:—

Building hull	£7,852
Joiner's and Smith's account.....	1,933
Upholstery	754
Plumbers	318
Painter and Cabinet-maker	273
Sails, ropes, and rigging	354
Copper	363
Carving and gilding	907
Other accounts	563
	<hr/>
	13,337
320 horse-power engine at 42 <i>l.</i>	13,440
	<hr/>
	26,777
Silver plate, crystal, crockery, bed and table linen, and } Steward's department..... }	2,233
	<hr/>
	£29,000

The above shows that while the hull cost 13*l.* per ton, the furnishings cost 9*l.* per ton, and the plate, &c., 3*l.* per ton.

The cost of engines also varies greatly according to size, description of engine, and style of finish. Contracts will be taken at from 25*l.* to 50*l.* per horse-power. I shall assume 35*l.* as a fair average. Proceeding, then, upon this hypothesis, the value for the whole seven years will be as follows :—

Wooden hulls, tonnage	18,331	at £14		£256,634
Iron do. do.	129,273	„ 12		1,551,276
General furnishings, &c.	197,604	„ 8		1,180,832
Marine engines	47,766	„ 35		1,661,310
				<hr/> £4,650,552

Showing an annual average of £664,364.

If, however, we take only the two last years' completed work, and include in it what is now constructing, the annual average for these two years will be 1,253,636*l.*

While this certainly looks a large sum, it by no means fully exhibits the value of this branch of industry, for the above sum only represents new vessels and new machinery, and has no reference whatever either to the enlargement of vessels or to the ordinary and extraordinary repairs made on the old.

To show that the amount of steamboat repairs in the Clyde must be very considerable, I may state that, in the course of five years, one steam-ship which originally cost 29,000*l.*, paid 12,500*l.* for repairs, or upwards of 10 per cent. yearly of its value; and that another steam-ship during seven years, originally costing 37,000*l.*, paid 12,700*l.* for repairs. Of these repairs the carpenter got 9,526*l.*, the engineer 12,405*l.*, and sundry other parties 3,269*l.*

If, from the want of data, we only approximate the value of this industry, we can at least state the number of persons employed in the various building-yards and engine-shops connected with the construction and repair of steam-vessels on the Clyde. At present the number employed is as follows :—

Glasgow, &c.	6,210
Greenock and Port Glasgow	3,250
Dumbarton	1,360
In all	<hr/> 10,820

Here, then, we have the fact that this branch of industry gives work and support to no less than 10,820 individuals; and when we consider the high wages given to many of the engineers, and the respectable rate of remuneration paid to even the lowest persons engaged in this business, it is perhaps not too much to assume that the average of the wages paid to all classes of men and boys will amount to at least 16*s.* per week, and, consequently, the trade circulates 8,656*l.* weekly, or 450,112*l.* annually, of wages.

Although these figures show an amount of labour and wages assuredly large, still they do not at all exhibit the whole of the labour and wages employed in the trade. In addition to the workmen enumerated as employed immediately by the ship-builders and engineers themselves, there are a vast number of others employed in the supplementary part of the business. For instance, it may be stated

that, with the exception perhaps of Mr. Robert Napier, almost all the other engineers in Glasgow and Dumbarton are dependent on other parties for castings of brass and iron, and especially for what are called heavy forgings; while all employ a large class of joiners, painters, carvers, gilders, upholsterers, sail-makers, &c., for finishing and decorating their vessels. Taking all into consideration, it is quite plain that this trade, although so new, is already one of the greatest importance to Scotland and the country at large, and from the rapid strides it is now making, it is destined to be one of the great sources of employment and wages in the west of Scotland.*

Before closing this rather imperfect paper, perhaps I may be pardoned for stating that, amidst all the substantial benefits which are accruing to the country in general, and to the Clyde in particular, from the establishment of the great and industrial art whose rise, progress, and value we have just been considering, it is, at the same time, satisfactory to reflect that, in the progressive advancement of the steamboat may be seen far more important results than any of a merely economical or pecuniary nature. With the progress of steam navigation is, in fact, linked the progress of humanity in all that is useful, intellectual, and moral. By the power of this agent many of the prejudices, superstitions, and false opinions of the previously isolated families of the world have already been partially removed; and in its still further improvement and extension, we may safely calculate on increased blessings for the whole human race. Would it be too much to hope that, through the influence of this agent, we have one of the best and mightiest missionaries of intelligence, civilisation, and peace?

* The wages paid to these, say 3,500 to 4,000 persons, engaged in the supplementary part of the steamboat making and furnishing, may be fairly assumed to be little less than 4,000*l.* weekly, which, when added to the sum stated above, will show that the wages connected with this branch of industry will probably amount to from 12,000*l.* to 13,000*l.* per week. And when it is recollected that the whole cotton, woollen, flax, and silk factories of Lanarkshire, having 918,395 spindles and 18,811 power-looms, only employed, in 1850, 24,885 persons—of whom only 5,759 were males—we shall have a better idea of the importance of this great branch of industry to Glasgow and the other ports of the Clyde.

MISCELLANEOUS.

RAILWAY ACCIDENTS.

Parliamentary Return, May, 1852.

No. 335.

A Return of the Number of Accidents on all the Railways in Great Britain and Ireland, from the 1st of July to the 31st of December, 1851, and the Number of Passengers conveyed during that period.

	Killed.				Injured.			
	Passengers.	Servants of Companies, &c.	Tree-passers.	Total.	Passengers.	Servants of Companies, &c.	Tree-passers.	Total.
From causes beyond their own control....	8	30		38	213	17		230
Owing to their own misconduct, or want of caution.....	9	32		41	14	11		25
By crossing or walking on the railway....			33	33			9	9
Suicide.....			1	1				
Total	17	62	34	113	227	28	9	264

The number of Passengers conveyed during the half-year amounted to 47,509,392
 Consequently one Passenger was Killed in 2,796,000
 one " Injured in 209,000

The length of railway open on the 30th of June, 1851..... 6,698 miles
 " " 31st of December, 1851.... 6,890 "

Increase during the half-year..... 192 "

THE MARRIAGES, BIRTHS, AND DEATHS,

REGISTERED IN THE DIVISIONS, COUNTIES, AND DISTRICTS OF ENGLAND.

The Marriages for the Quarter ended the 30th June, 1852, and the Births and Deaths for the Quarter ended the 30th September, 1852,

AS PUBLISHED BY AUTHORITY OF THE REGISTRAR-GENERAL.

THIS return comprises the births and deaths registered by 2,190 registrars in all the districts of England during the Summer quarter ended September 30th, 1852; and the marriages in more than 12,000 churches or chapels, about 3,228 registered places of worship unconnected with the Established Church, and 624 superintendent registrars' offices, in the quarter that ended June 30th, 1852.

The return of marriages is not complete; but the defects are inconsiderable, and approximative numbers have been supplied from the records of previous years.

The marriages, births, and deaths in the return exceed the average; so that the result is mixed; indicating great activity in all the sources of employment, but no general diminution of the causes of mortality.

MARRIAGES.—80,014 persons were married in the quarter ended June 30th,

1852; and thus 40,007 new families were established, or 5,286 more than were established in the corresponding quarter of 1848. The proportion of persons married to the population was 1,766; of marriages 883 in 100,000; while the average numbers are respectively 1,656 and 828. The increase in the marriages appears to be general; but it is the greatest in London, where the marriages in the quarter were 6,713, or 1,364 more than the marriages in the corresponding quarter of 1848. In Hampshire, Devonshire, Somersetshire, Cheshire, Lancashire, Durham, Cumberland, and South Wales, and generally in the ports from which emigrants sail, an unusual number of marriages was celebrated.

BIRTHS.—151,193 births were registered in the quarter ended September 30th, 1852. The number slightly exceeds the high number registered in the corresponding quarter of 1851, and is greater by 31,371 than the number registered in 1840, when it is believed the registration was more imperfect than it is now. Within the last twelve months 621,260 children have been enrolled on the national registers. The rate of births in England is influenced by the seasons; it is higher in the first than it is in the last two quarters of the year, in the proportion of 34 to 31. Thus, taking one year with another, the annual rate of births per cent. in the spring quarter is 3·411, in the summer quarter 3·147; the rates in 1852 were 3·516 and 3·294.

INCREASE OF POPULATION.—As 151,193 births and 100,497 deaths have been registered in the quarter, the natural increase is 50,696, which is at the rate of 2,899 weekly, and 557 daily. The natural increase is less than it has hitherto usually been, not through any diminution in the number of births, but by the increase of deaths from epidemic causes.

Marriages, Births, and Deaths, returned in the Years 1840-52 and in the Quarters of those Years.

YEARS.....	1840	1841	1842	1843	1844	1845	1846	1847	1848	1849	1850*	1851	1852
Marriages	132665	129496	118855	123818	132949	143748	145664	138445	138230	141883	152738	153740	...
Births	502308	512158	617739	527325	540763	543521	572625	539965	563059	578159	593422	616251	...
Deaths	359637	343347	349519	346446	350933	349366	390815	423304	399833	404863	368986	396933	...
MARRIAGES.													
Quarters ended the last day of													
March	36395	24447	35660	35826	36387	39551	81417	37460	38899	38429	30627	33619	33933
June	30736	32551	30049	31113	34268	35800	37111	35197	34731	35844	39204	38498	40007
September	39221	39397	37368	38347	31675	35003	35070	32439	32995	33874	37636	37155	...
December	36265	36101	35639	38573	39919	45889	42066	40739	42116	43736	45331	45468	...
BIRTHS.													
March	182305	133720	135615	136837	143578	143080	145108	146453	139736	153772	144551	157374	161776
June	129069	129684	134096	131279	136941	136853	149450	139072	149760	153693	155965	159138	159186
September	119823	133668	133396	128181	130078	132369	135718	127178	146859	136233	146911	150664	151193
December	121117	124686	124733	131046	130166	131219	139349	127367	133204	135471	146096	149155	...
DEATHS.													
March	98896	99039	96314	94926	101024	104664	89484	119679	120082	106871	98418	106446	106683
June	90839	86184	86538	87234	85337	89149	90231	106718	99737	102153	92875	99639	100613
September	80823	75440	83339	78792	79708	74872	101663	93485	87638	135235	85846	91600	100497
December	89630	83804	84328	87493	90664	80681	108937	103479	92436	97594	91847	99248	...

* The numbers up to 1850 have appeared in the Annual Reports.

EMIGRATION.—Emigration has proceeded with increased activity. The emigration from the United Kingdom went on through the summer at a rate which, if it continue the same, will sensibly reduce the population. 109,236 persons left the ports at which there are Government emigration officers; 62,579 sailed for the United States, 7,116 for British North America, 38,601 for the Australian Colonies, and 940 for other places. 8,335 emigrants sailed from Irish, 5,976 from Scotch ports. 94,925 sailed from English ports, namely, 70,012 from Liverpool,

3,125 from Plymouth, and 21,788 from London. The destination of 14,956 of the emigrants from London was Australia. It is well known that a large proportion of the emigrants that sail from the port of Liverpool are of Irish birth.*

PRICE OF FOOD.—It will be observed in the table below that the average price of wheat has been 41s. 2d., and that butcher's meat has been slightly dearer than it was.

The Average Prices of Consols, Wheat, Meat, and Potatoes, also the Average Quantity of Wheat sold and imported Weekly, in each of the five Quarters ended September 30th, 1852.

Quarters ended	Average Price of Consols.	Average Price of Wheat per Quarter in England and Wales.	Wheat sold in the 290 Cities and Towns in England and Wales making Returns.	Wheat and Wheat Flour entered for Home Consumption at Chief Ports of Great Britain.	Average Prices of Meat per lb. at Leadenhall and Newgate Markets (by the Carcase).		Potatoes (York Regents) per Ton at Waterside Market, Southwark.
			Average Number of Quarters Weekly.		Beef.	Mutton.	
1851 Sept. 30.	96½	40s. 7d.	74,714	91,040	3d.—5d. Mean 4d.	3½d.—5½d. Mean 4½d.	90s.—110s. Mean 100s.
Dec. 31.	97½	36s. 7d.	109,506	47,986	3d.—5d. Mean 4d.	3½d.—5½d. Mean 4½d.	65s.—75s. Mean 70s.
1852 Mar. 31.	97½	40s. 10d.	95,532	27,540	3½d.—5d. Mean 4½d.	3½d.—5½d. Mean 4½d.	60s.—80s. Mean 70s.
June 30.	99½	40s. 10d.	87,949	54,675	3½d.—4½d. Mean 4d.	3½d.—5½d. Mean 4½d.	85s.—110s. Mean 97s. 6d.
Sept. 30.	100	41s. 2d.	78,712	67,912	3½d.—5d. Mean 4½d.	4d.—6d. Mean 5d.	80s.—100s. Mean 90s.

Notes.—The total number of quarters of wheat sold in England and Wales for the 13 weeks ended September 30th, 1851, was 971,276; for the 13 weeks ended December 31st, 1,423,582; for the 13 weeks ended March 31st, 1852, 1,241,921; for the 13 weeks ended June 30th, 1,143,339; for the 13 weeks ended September 30th, 1,023,251. The total number of quarters entered for Home Consumption was, respectively, 1,183,523; 671,803; 358,024; 710,780; and 882,850; the second total, however, embraces the returns of 14 weeks.

STATE OF THE PUBLIC HEALTH.—100,497 deaths were registered in the quarter ended September 30th. This number greatly exceeds the number of deaths in any of the corresponding quarters of previous years, except 1846 and 1849, when 101,663 deaths and 135,235 deaths respectively were registered. The excessive mortality in the summer of 1846 was the result of an extensive epidemic of summer cholera and diarrhoea; Asiatic cholera was epidemic in the summer of 1849; and in the present quarter the chief causes of the increase of deaths were the same as were in operation in 1846. The temperature of summer in 1846 was high; and the summer of 1852 exhibited great variations; on July 5th the temperature exceeded 90°, and through the month of July was 5° above the average; heavy thunderstorms were observed. The two subsequent months were colder or warmer than the average of the season.

Cholera, of the epidemic, or perhaps the Asiatic form, broke out in Warsaw, as well as other cities on the continent, and created some alarm in England while diarrhoea and summer cholera were prevailing.

* Return with which the Registrar General has been favoured by the Emigration Commissioners.

In LONDON 1,433 deaths from diarrhoea, and 127 deaths from cholera, were registered in thirteen weeks. Diarrhoea, which had been fatal to 20, 10, 19, 13, and 17 persons in the five weeks ended July 3rd, when the mean weekly temperature was between 52° and 60°, rose, after the weekly temperature suddenly ascended to 71°, and remained above 65° or 60°,—to 31, 48, 94, 125, 213, 201, 208 in the 7 weeks ended August 21st. On the week following the deaths from diarrhoea fell to 125, and the deaths from cholera were 15. It was then observed in the report on the health of the week, that in the interval between the two great epidemics of Asiatic cholera, in the years 1832 and 1849; on the continent a partial outbreak occurred, which did not reach England; and a hope was expressed that, upon the present occasion, this country may enjoy a like immunity.

The deaths by cholera in London, during the five summer quarters of 1848-52, were 153, 12,847, 87, 188, 127. In the thirteen weeks of the past summer small-pox was fatal in 231 cases, measles in 129, scarlatina in 668, whooping-cough in 244, and typhus in 52-0. 1,672 persons died of consumption, 26 women died of metria, and 55 of other diseases incidental to child-bearing. An epidemic of boils prevailed, which is rarely fatal, but is indicated by the increase of deaths by carbuncle. 21 deaths were directly referred to intemperance, 28 to delirium tremens, only 1 to privation. The deaths by poison were 23, burns and scalds 24, hanging and suffocation 65, drowning 114, fractures and contusions 162, wounds 20.

The annual rate of mortality in the 117 London and other chief town districts, for the summer quarters 1842-51 was 2·536 per cent.; for the summer quarter of 1852 it was 2·590. The annual rate of mortality in the other 507 districts of the kingdom was 1·826 and 1·908. The increase was rather less in the town than it was in the country districts.

Deaths in the Summer Quarters.

	1842	1843	1844	1845	1846	1847	1848	1849	1850	1851	Total. 1842-51	1852
In 117 Districts, comprising the chief towns	39409	36953	38933	36189	51405	49479	43445	78159	43777	40061	462760	51635
In 506 Districts, comprising chiefly small towns and country parishes	43230	39839	40775	38733	50258	43966	44317	57305	43267	45539	446819	48863
Total.....	82639	76792	79708	74872	101663	93436	87762	135464	86044	85600	909579	100497

Population, Deaths, and Mortality per cent. in the Summer Quarters of 11 Years, 1842-52.

	Population Enumerated		Deaths in 10 Summer Quarters, 1842-51.	Annual Rate of Mortality of 10 Summer Quarters, 1842-51.	Annual Rate of Mortality in the Summer Quarter, 1852.
	June 6-7th, 1841.	March 31st, 1851.			
In 117 Districts, comprising the chief towns	6,612,958	7,795,882	462,760	2·536	2·590
In 506 Districts, comprising chiefly small towns and country parishes	9,301,190	10,126,886	446,819	1·826	1·908
All England	15,914,148	17,922,768	909,579	2·112	2·190

MORTALITY OF THE METROPOLIS.

A Table of the Deaths in London from all Causes, Registered in the September Quarters of the Four Years, 1849-52.

CAUSES OF DEATH.	Quarters ended Sept.				CAUSES OF DEATH.	Quarters ended Sept.			
	1849.	1850.	1851.	1852.		1849.	1850.	1851.	1852.
ALL CAUSES.....	27,109	11,578	12,887	13,111	III. Scrofula.....	86	80	95	106
SPECIFIED CAUSES.....	27,050	11,520	12,837	13,007	Tabes Mesenterica.....	282	288	261	279
I. Zymotic Diseases.....	17,763	3,011	3,854	3,723	Phthisis or Consumption.....	1,506	1,508	1,608	1,672
SPORADIC DISEASES.					Hydrocephalus.....	395	357	348	406
II. Dropsy, Cancer, and other Diseases of uncertain or variable Seat.....	540	574	571	555	Cephalitis.....	134	181	182	180
III. Tubercular Diseases.....	2,266	2,183	2,377	2,463	Apoplexy.....	282	291	298	288
IV. Diseases of the Brain, Spinal Marrow, Nerves, and Senses.....	1,531	1,372	1,394	1,423	Paralysis.....	246	245	239	234
V. Diseases of the Heart and Blood-Vessels.....	455	424	418	464	Delirium Tremens.....	61	55	35	28
VI. Diseases of the Lungs and of the other Organs of Respiration.....	1,211	1,032	1,163	1,148	Chorea.....	1	1	3	2
VII. Diseases of the Stomach, Liver, and other Organs of Digestion.....	861	748	803	846	Epilepsy.....	101	68	77	75
VIII. Diseases of the Kidneys, &c.....	143	166	131	124	Tetanus.....	7	4	1	8
IX. Childbirth, Diseases of the Uterus, &c.....	118	116	119	108	Insanity.....	20	20	33	27
X. Rheumatism, Diseases of the Bones, Joints, &c.....	84	100	94	119	Convulsions.....	612	422	444	504
XI. Diseases of the Skin, Cellular Tissue, &c.....	15	16	20	26	Disease of Brain, &c.....	166	145	188	187
XII. Malformations.....	49	43	37	48	Pericarditis.....	22	25	27	20
XIII. Premature Birth & Debility.....	364	370	406	415	Aneurism.....	19	20	21	14
XIV. Atrophy.....	458	361	416	408	Disease of Heart.....	414	379	370	430
XV. Age.....	558	439	502	510	Laryngitis.....	33	43	28	31
XVI. Sudden*.....	184	115	85	71	Bronchitis.....	422	389	469	382
XVII. Violence, Privation, Cold, and Intemperance.....	450	450	447	556	Pleurisy.....	30	24	33	31
					Pneumonia.....	587	439	478	544
					Asthma.....	62	83	66	71
					Disease of Lungs, &c.....	77	68	89	89
					Teething.....	153	121	132	138
					Quincy.....	20	15	14	17
					Gastritis.....	22	32	34	22
					Enteritis.....	135	106	114	131
					Peritonitis.....	48	57	44	47
					Ascites.....	29	36	35	35
					Ulceration (of Intestines, &c.).....	31	28	32	33
					Hernia.....	28	21	33	23
					Ileus.....	40	33	33	28
					Intussusception.....	15	8	12	11
					Stricture of the Intestinal Canal.....	6	13	10	9
					Dis. of Stomach, &c.....	78	53	82	60
					Disease of Pancreas.....	57	47	46	60
					Hepatitis.....	41	52	41	59
					Jaundice.....	156	125	139	164
					Disease of Liver.....	2	1	2	2
					Disease of Spleen.....	7	10	7	6
					Nephritis.....	30	33	25	25
					Nephria (or Bright's Disease).....	4	3	1	2
					Ischuria.....	8	9	10	8
					Diabetes.....	8	6	6	5
					Stone.....	10	8	5	6
					Cystitis.....	12	16	11	13
					Stricture of Urethra.....	64	81	66	59
					Dis. of Kidneys, &c.....	2	2	1	6
					Paramenia.....	14	20	15	14
					Ovarian Dropsy.....	61	57	55	55
					Childbirth, see Metria.....	41	37	45	33
					Dis. of Uterus, &c.....	3	1	2	..
					Arthritis.....	44	53	46	74
					Rheumatism.....	37	46	46	45
					Disease of Joints, &c.....	2	9	4	15
					Carbuncle.....	7	3	6	2
					Phlegmon.....	6	4	10	9
					Disease of Skin, &c.....	15	16	13	21
					Intemperance.....	12	2	3	1
					Privation.....	60	57	67	101
					Want of Breast Milk, see Privation & Atrophy.....	8	1	..	..
					Neglect.....	1	..	1	2
					Cold, see Privation.....	20	26	10	23
					Poison.....	32	26	35	34
					Burns and Scalds.....	35	53	43	65
					Hanging, &c.....	96	94	59	114
					Drowning.....	131	137	156	162
					Fractures and Contusions.....	18	19	21	20
					Wounds.....	18	19	9	18
					Other Violence.....	59	58	50	104
					Causes not specified.....				
I. Small Pox.....	78	109	243	231					
Measles.....	274	178	260	129					
Scarlatina.....	386	316	291	668					
Hooping Cough.....	428	300	360	244					
Croup.....	76	57	46	74					
Thrush.....	67	59	74	72					
Diarrhoea.....	2,457	1,161	1,456	1,433					
Dysentery.....	208	73	67	58					
Cholera.....	12,847	87	188	127					
Influenza.....	9	9	7	3					
Purpura and Scurvy.....	13	9	14	11					
Ague.....	6	7	5	1					
Remittent Fever.....	24	17	38	21					
Infantile Fever.....	15	8	17	10					
Typhus.....	710	474	627	520					
Metria, or Puerperal Fever, see Childbirth.....	33	33	34	26					
Rheumatic Fever, see Rheumatism.....	13	16	19	12					
Erysipelas.....	99	65	76	54					
Syphilis.....	17	33	23	24					
Noma or Canker, see Mortification.....	3	..	9	5					
Hydrophobia.....	..	..	..	..					
II. Haemorrhage.....	56	60	48	49					
Dropsy.....	203	191	177	183					
Abscess.....	22	17	23	27					
Ulcer.....	12	15	10	10					
Fistula.....	5	4	7	4					
Mortification.....	33	39	47	35					
Cancer.....	200	238	245	235					
Gout.....	9	10	14	12					

* Under the head of "sudden deaths," are classed not only deaths described as sudden, of which the cause has not been ascertained or stated; but also all deaths returned by the Coroner in vague terms, such as "found dead," "natural causes," &c., &c.

† In the years previous to 1848, "Worms" and "Infantile Fever" were classed together. The former, of very rare occurrence, is now placed to diseases of stomach, &c.

METEOROLOGICAL TABLE for the Quarter ended September 30, 1892.

NAMES OF THE PLACES.	Mean Pressure of Dry Air Reduced to level of the Sea.	Mean Tempera- ture of the Air.	Highest Reading of the Thermo- meter.	Lowest Reading of the Thermo- meter.	Mean Daily Range of Temperature.	Mean Monthly Range of Temp.	Range of Tempe- rature in the Quarter.	Mean Tempera- ture of Dew Point.	Mean Relative Humidity.	WIND.		Mean Amount of Cloud.	No. of Days on which it fell.	RAIN.		Mean Weight of Vapour in a Cu- bic Foot of Air.	Mean additional weight required to saturate a cu- bic Foot of Air.	Mean Degrees of Humidity.	Mean whole amount of Water in a Vertical Column of Atmosphere.	Mean Weight of a Cubic Foot of Air.	Height of Clouds above level of the Sea.
										Direction.	Strength.			In.	Amount collected.						
Jersey	29.479	62.3	88.0	45.0	16.4-32.8	43.0	59.6	57.5	1.8	N.W. & S.W.	1.8	8.8	35	9.3	5.4	Gr.	1.0	0.844	6.5	524	68
Guernsey	29.464	60.9	90.0	49.0	10.6-22.8	81.0	59.8	56.0	1.7	S.W. & S.W.	1.7	4.4	30	12.3	5.0	Gr.	0.6	0.913	6.6	524	123
Wilton	29.439	61.8	86.0	47.0	18.1-32.0	38.0	58.0	55.1	1.2	S.W. & S.W.	1.2	4.4	30	9.0	5.0	Gr.	0.6	0.913	6.6	524	106
Plymouth	29.498	61.3	84.0	43.0	18.5-32.0	41.0	56.6	53.3	1.4	S.W. & S.W.	1.4	4.9	37	9.4	4.7	Gr.	1.3	0.780	5.8	527	129
Torquay	29.498	60.5	81.0	46.0	17.0-35.0	45.0	56.7	53.7	2.3	N.W. & S.W.	2.3	3.8	39	9.7	4.8	Gr.	1.3	0.780	5.8	527	146
Exeter	29.509	60.3	87.0	39.0	17.4-36.6	43.0	56.4	53.4	1.5	N.W. & S.W.	1.5	3.8	44	10.1	4.7	Gr.	1.3	0.780	5.8	527	146
Venator	29.453	63.5	83.0	46.0	9.0-23.8	36.0	57.8	55.7	2.1	S.W. & S.W.	2.1	4.6	37	12.2	5.6	Gr.	1.0	0.866	6.5	523	150
Newport	29.463	61.8	90.0	36.2	17.9-38.1	54.4	57.8	55.2	2.1	S.W. & S.W.	2.1	4.6	37	12.2	5.6	Gr.	1.0	0.866	6.5	523	150
Ryde	29.469	61.9	91.0	37.4	20.2-40.0	53.6	58.6	56.1	0.2	N.W. & S.W.	0.2	5.9	34	12.9	5.2	Gr.	1.1	0.880	6.4	524	116
Worthing	29.469	61.4	82.5	43.0	10.7-27.2	39.5	57.8	55.1	...	N.W. & S.W.	...	8.5	35	9.8	5.0	Gr.	1.3	0.816	6.2	524	28
Chichester	29.428	61.4	88.0	40.0	16.5-34.0	49.0	58.0	55.5	0.4	N.W. & S.W.	0.4	5.8	35	12.3	5.1	Gr.	1.1	0.820	6.2	524	28
Southampton	29.503	62.8	93.0	32.0	23.4-46.2	61.0	58.5	55.6	0.6	S.W. & S.W.	0.6	5.6	32	13.0	5.1	Gr.	1.4	0.757	6.6	528	180
Uckfield	29.512	61.8	90.3	40.9	20.1-36.4	49.4	57.8	55.0	1.1	N.W. & S.W.	1.1	5.9	36	10.7	4.7	Gr.	1.6	0.744	6.7	525	159
Royal Observatory	29.464	60.9	89.0	37.0	17.3-33.0	52.0	57.8	55.6	...	N.W. & S.W.	...	5.9	36	9.8	5.1	Gr.	1.0	0.849	6.3	524	150
St. John's Wood	29.469	62.1	89.0	36.0	17.2-35.0	53.0	58.0	55.9	...	N.W. & S.W.	...	6.0	39	10.1	5.1	Gr.	1.4	0.780	6.1	524	78
Enfield	29.459	61.2	92.3	34.2	26.9-40.2	58.1	57.7	55.2	2.3	N.W. & S.W.	2.3	6.3	40	10.4	4.9	Gr.	1.1	0.824	6.0	523	270
Rose Hill	29.434	60.5	88.3	35.4	17.3-35.3	53.7	57.0	54.3	1.6	S.W. & S.W.	1.6	6.3	40	10.4	4.9	Gr.	1.1	0.824	6.0	523	270
Radcliffe Observatory	29.449	60.5	90.0	35.4	19.7-40.1	54.6	56.9	54.2	0.5	N.W. & S.W.	0.5	5.7	44	10.2	4.9	Gr.	1.1	0.811	5.8	520	330
Stone Observatory	29.449	60.5	90.0	35.4	19.7-40.1	54.6	56.9	54.2	0.5	N.W. & S.W.	0.5	5.7	44	10.2	4.9	Gr.	1.1	0.811	5.8	520	330
Hartwell House	29.419	60.6	89.8	35.0	20.6-40.0	57.9	57.2	54.2	0.9	S.W. & N.E.	0.9	5.7	44	10.2	4.9	Gr.	1.4	0.780	5.9	521	250
Hartwell Rectory	29.419	60.6	89.8	35.0	20.6-40.0	57.9	57.2	54.2	0.9	S.W. & N.E.	0.9	5.7	44	10.2	4.9	Gr.	1.4	0.780	5.9	521	250
Aylesbury	29.502	61.4	91.5	31.0	20.1-42.3	60.5	57.7	55.1	0.7	S.W.	0.7	5.9	39	9.5	5.4	Gr.	1.4	0.814	6.2	522	284
Lincoln	29.502	61.4	91.5	31.0	20.1-42.3	60.5	57.7	55.1	0.7	S.W.	0.7	5.9	39	9.5	5.4	Gr.	1.4	0.814	6.2	522	284
London	29.520	61.4	88.9	37.0	19.1-37.2	52.9	57.2	54.1	...	N.W. & S.W.	...	6.0	42	10.8	4.8	Gr.	1.2	0.797	5.8	522	313
Cardington	29.457	60.8	91.0	34.4	16.3-37.8	56.6	57.2	54.6	0.8	Variable.	0.8	6.0	40	10.1	4.9	Gr.	1.2	0.797	5.8	522	271
Bedford	29.457	60.8	91.0	34.4	16.3-37.8	56.6	57.2	54.6	0.8	Variable.	0.8	6.0	40	10.1	4.9	Gr.	1.2	0.797	5.8	522	271
Norwich	29.457	60.8	91.0	34.4	16.3-37.8	56.6	57.2	54.6	0.8	Variable.	0.8	6.0	40	10.1	4.9	Gr.	1.2	0.797	5.8	522	271
Grantham	29.457	60.8	91.0	34.4	16.3-37.8	56.6	57.2	54.6	0.8	Variable.	0.8	6.0	40	10.1	4.9	Gr.	1.2	0.797	5.8	522	271
Derby	29.457	60.8	91.0	34.4	16.3-37.8	56.6	57.2	54.6	0.8	Variable.	0.8	6.0	40	10.1	4.9	Gr.	1.2	0.797	5.8	522	271
Holkham	29.457	60.8	91.0	34.4	16.3-37.8	56.6	57.2	54.6	0.8	Variable.	0.8	6.0	40	10.1	4.9	Gr.	1.2	0.797	5.8	522	271
Highfield House	29.457	60.8	91.0	34.4	16.3-37.8	56.6	57.2	54.6	0.8	Variable.	0.8	6.0	40	10.1	4.9	Gr.	1.2	0.797	5.8	522	271
Hawarden	29.457	60.8	91.0	34.4	16.3-37.8	56.6	57.2	54.6	0.8	Variable.	0.8	6.0	40	10.1	4.9	Gr.	1.2	0.797	5.8	522	271
Gainsborough	29.457	60.8	91.0	34.4	16.3-37.8	56.6	57.2	54.6	0.8	Variable.	0.8	6.0	40	10.1	4.9	Gr.	1.2	0.797	5.8	522	271
Liverpool	29.457	60.8	91.0	34.4	16.3-37.8	56.6	57.2	54.6	0.8	Variable.	0.8	6.0	40	10.1	4.9	Gr.	1.2	0.797	5.8	522	271
Wakfield Friar	29.457	60.8	91.0	34.4	16.3-37.8	56.6	57.2	54.6	0.8	Variable.	0.8	6.0	40	10.1	4.9	Gr.	1.2	0.797	5.8	522	271
Leeds	29.457	60.8	91.0	34.4	16.3-37.8	56.6	57.2	54.6	0.8	Variable.	0.8	6.0	40	10.1	4.9	Gr.	1.2	0.797	5.8	522	271
Shefford	29.457	60.8	91.0	34.4	16.3-37.8	56.6	57.2	54.6	0.8	Variable.	0.8	6.0	40	10.1	4.9	Gr.	1.2	0.797	5.8	522	271
Shefford	29.457	60.8	91.0	34.4	16.3-37.8	56.6	57.2	54.6	0.8	Variable.	0.8	6.0	40	10.1	4.9	Gr.	1.2	0.797	5.8	522	271
York	29.457	60.8	91.0	34.4	16.3-37.8	56.6	57.2	54.6	0.8	Variable.	0.8	6.0	40	10.1	4.9	Gr.	1.2	0.797	5.8	522	271
Whitthaven	29.457	60.8	91.0	34.4	16.3-37.8	56.6	57.2	54.6	0.8	Variable.	0.8	6.0	40	10.1	4.9	Gr.	1.2	0.797	5.8	522	271
Durham	29.457	60.8	91.0	34.4	16.3-37.8	56.6	57.2	54.6	0.8	Variable.	0.8	6.0	40	10.1	4.9	Gr.	1.2	0.797	5.8	522	271
Newcastle	29.457	60.8	91.0	34.4	16.3-37.8	56.6	57.2	54.6	0.8	Variable.	0.8	6.0	40	10.1	4.9	Gr.	1.2	0.797	5.8	522	271
North Shields	29.457	60.8	91.0	34.4	16.3-37.8	56.6	57.2	54.6	0.8	Variable.	0.8	6.0	40	10.1	4.9	Gr.	1.2	0.797	5.8	522	271
Glasgow	29.477	59.2	79.8	38.5	12.1-29.4	46.3	54.5	50.7	1.9	N.W. & S.W.	1.9	5.3	45	11.5	4.3	Gr.	1.4	0.753	5.3	526	121

REVENUE.

Abstract of the Net Produce of the Revenue of Great Britain in the Years and Quarters ending 5th January, 1852 and 1853; showing the Increase or Decrease thereof.—(Continued from page 373, vol. xv.)

[From the "London Gazette."]

Sources of Revenue.	Years ended 5th January.			
	1852.	1853.	Increase.	Decrease.
	£	£	£	£
Customs.....	18,761,069	18,695,382		65,687
Excise	13,093,170	13,356,981	263,811	
Stamps	5,933,549	6,287,261	353,712	
Taxes	3,563,962	3,377,843		186,199
Property Tax	5,304,923	5,509,637	204,714	
Post Office.....	1,064,000	1,022,000		42,000
Crown Lands.....	150,000	260,000	110,000	
Miscellaneous	172,241	298,729	121,488	
Total Ordinary Revenue	48,042,914	48,802,833	1,053,725	293,806
Imprest and other Moneys .	643,410	634,063		9,347
Repayments of Advances....	802,943	1,031,297	228,354	
Total Income.....	49,489,267	50,468,193	1,282,079	303,153
Deduct Decrease			303,153	
Increase on the Year			978,926	

Sources of Revenue.	Quarters ended 5th January.			
	1852.	1853.	Increase.	Decrease.
	£	£	£	£
Customs	4,559,512	4,541,384		18,128
Excise	3,552,970	3,539,646		13,324
Stamps	1,427,485	1,615,029	187,544	
Taxes	1,185,922	1,419,873	233,951	
Property Tax	367,956	468,238	100,282	
Post Office.....	246,000	272,000	26,000	
Crown Lands.....	40,000	80,000	40,000	
Miscellaneous	30,574	32,008	1,434	
Total Ordinary Revenue	11,410,419	11,968,178	589,211	31,452
Imprest and other Moneys .	117,545	142,938	25,393	
Repayments of Advances	372,371	491,995	119,624	
Total Income.....	11,900,335	12,603,111	734,228	31,452
Deduct Decrease			31,452	
Increase on the Quarter			702,776	

Consolidated Fund Operations.—The total income brought to this account in the quarter ended 5th January, 1853, was 12,631,747*l.* The total charge upon it was 7,716,669*l.*, leaving a surplus of 4,915,078*l.*

The surplus Revenue, after providing for the charge on the Consolidated Fund, and for the payment of Supply Services in Great Britain, in the quarter ended 5th January, 1853, was 474,918*l.*

CORN.

Average Prices of Corn per Imperial Quarter in England and Wales, during each Week of the Fourth Quarter of 1852; together with the Monthly, Quarterly, and Yearly Average—(Continued from p. 374, vol. xv.)

[Supplied by the Controller of Corn Returns.]

Weeks ended on a Saturday, 1852.		Weekly Average.					
		Wheat.	Barley.	Oats.	Rye.	Beans.	Pears.
		s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
October	2	38 9	27 4	17 4	30 6	33 10	30 0
	9	38 5	27 5	17 6	28 10	34 0	30 4
	16	37 10	27 8	18 0	30 1	34 1	30 4
	23	38 8	28 8	17 10	25 8	34 2	30 9
	30	39 2	29 5	17 6	26 0	34 7	31 5
Average for October		38 6	28 1	17 7	28 2	34 1	30 6
November	6	39 5	29 9	18 3	24 10	35 3	33 5
	13	39 11	30 2	18 7	27 8	35 4	32 6
	20	40 0	30 6	18 9	29 9	35 6	33 3
	27	40 5	30 7	18 6	27 1	35 2	32 3
Average for November		39 11	30 3	18 6	27 4	35 3	32 10
December	4	41 2	30 0	18 5	30 11	35 5	32 8
	11	42 1	29 9	18 7	26 11	35 4	31 10
	18	43 10	29 9	18 5	29 2	34 6	32 0
	25	45 11	29 9	18 6	29 4	34 11	32 4
Average for December		43 3	29 9	18 5	29 1	35 0	32 2
Average for the Quarter		40 5	29 3	18 2	28 2	34 9	31 9
Average for the Year 1852 ..		40 9	28 6	19 1	29 10	32 3	30 7

Foreign and Colonial Wheat and Wheat-Flour imported in each of the Months ended 10th October, 5th November, and 5th December, 1852; the Quantities Entered for Home Consumption during the same Months; and the Quantities remaining in Warehouses at the close thereof.—(Continued from p. 374, vol. xv.)

[From the "London Gazette."]

WHEAT.

Months ended.	Imported.			Quantities entered for Home Consumption.			In Bond at the Month's end.		
	Foreign.	Colonial.	Total.	Foreign.	Colonial.	Total.	Foreign.	Colonial.	Total.
1852.	qrs.	qrs.	qrs.	qrs.	qrs.	qrs.	qrs.	qrs.	qrs.
10th Oct.	313,553	1,950	315,503	313,703	1,950	315,653	2,458	1	2,459
5th Nov.	414,325	5,889	420,214	414,325	5,889	420,214	2,458	1	2,459
5th Dec.	401,085	4,066	405,151	401,380	4,066	405,445	2,164	1	2,165

WHEAT-FLOUR.

Months ended.	Imported.			Quantities entered for Home Consumption.			In Bond at the Month's end.		
	Foreign.	Colonial.	Total.	Foreign.	Colonial.	Total.	Foreign.	Colonial.	Total.
1852.	cwts.	cwts.	cwts.	cwts.	cwts.	cwts.	cwts.	cwts.	cwts.
10th Oct.	286,209	12,198	298,407	286,209	12,198	298,407	7	7	14
5th Nov.	280,795	24,246	285,042	280,795	24,246	285,042	7	7	14
5th Dec.	154,072	15,734	169,806	154,072	15,734	169,806	7	7	14

Fluctuations in the Stock and Share Market during Months of October, November, and December, 1852.—(Continued from p. 375, vol. xv.)

Stocks and Shares.	Amount of Share.			Amount Paid.			Price on the			Highest Price during the Months of			Lowest Price during the Months of		
	October.	November.	December.	October.	November.	December.	1st Oct.	2nd Nov.	1st Dec.	Oct.	Nov.	Dec.	Oct.	Nov.	Dec.
Consols	90	90	90	16	16	16	98½	98½	98½	100½	100½	100 ex div.	99½	100½	100 ex div.
Exchange Bills	90	90	90	20	20	20	70½	70½	70½	78 Pm.	78 Pm.	58 Pm.	69	70 Pm.	58 Pm.
RAILWAYS—															
Brighton	Stock	Stock	Stock	Stock	Stock	Stock	104½	105½	109½	108	105	107	108	105	107
Chatham	Stock	Stock	Stock	Stock	Stock	Stock	45	44½	47	44½	44½	46	44½	45½	46
Eastern Counties	Stock	Stock	Stock	Stock	Stock	Stock	11½	11½	11½	11½	11½	11½	11½	11½	11½
Great Northern	Stock	Stock	Stock	Stock	Stock	Stock	76	83½	87	84	83	83	76	83	83
Great Western	Stock	Stock	Stock	Stock	Stock	Stock	93½	94½	97	97½	94	94	94	94	94
London and North-Western	Stock	Stock	Stock	Stock	Stock	Stock	117½	123½	128½	124½	123½	124½	116½	122½	124½
Midland	Stock	Stock	Stock	Stock	Stock	Stock	76½	79½	80½	79½	81	81½	78½	77½	79½
North Staffordshire	Stock	Stock	Stock	Stock	Stock	Stock	89½	89½	87½	89	89	88	89½	89½	88½
South-Eastern	Stock	Stock	Stock	Stock	Stock	Stock	13	13½	13½	13½	14	14	12½	13½	13½
South-Western	Stock	Stock	Stock	Stock	Stock	Stock	79½	80	83	81½	83½	85½	71½	79½	79½
York, Newcastle, & Berwick	Stock	Stock	Stock	Stock	Stock	Stock	66½	67½	65½	66½	66½	66½	67	68	69
York and North Midland	Stock	Stock	Stock	Stock	Stock	Stock	49½	53½	63½	55	64½	63½	49½	53½	59½
Northern of France	90	90	90	16	16	16	98½	98½	98½	98½	98½	98½	98½	98½	98½
East Indian	90	90	90	20	20	20	37½	37½	38½	34½	34½	34½	34½	34½	34½

Average Price of Meat as sold in Smithfield Market in the Months of Oct., Nov., and Dec., 1852.—(Continued from p. 375, vol. xv.)

[From Returns sent to the Board of Trade.]

Description.	Oct.			Nov.			Dec.			Description.			Oct.			Nov.			Dec.		
	1.	2.	3.	1.	2.	3.	1.	2.	3.				1.	2.	3.	1.	2.	3.	1.	2.	3.
Inferior Beasts	9 6	9 6	9 6	9 8	9 8	9 8	9 8	9 8	9 8	Inferior Sheep	3 8	3 8	3 8	3 8	3 8	3 8	3 8	3 8	3 8	3 8	3 8
2nd class	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	2nd class	4 0	4 0	4 0	4 0	4 0	4 0	4 0	4 0	4 0	4 0	4 0
3rd class	3 4	3 4	3 4	3 4	3 4	3 4	3 4	3 4	3 4	3rd do. (long coarse woolled)	4 0	4 0	4 0	4 0	4 0	4 0	4 0	4 0	4 0	4 0	4 0
4th class (Scots)	4 0	4 0	4 0	4 0	4 0	4 0	4 0	4 0	4 0	4th do. (South Down)	4 6	4 6	4 6	4 6	4 6	4 6	4 6	4 6	4 6	4 6	4 6
										Lambs	...	...	...	...	...	...	...	...	...	...	...

N.B.—Price of Meat at the rate of 8 lbs. Avoirdupois to the stone, sinking the offal.

Fluctuations in the Stock and Share Market during the Year 1882.—(Continued from p. 875, vol. xv.)

Stock and Shares.	Amount of Shares 31st December, 1882.	Amount Paid 31st December, 1882.	Price in 1882.		Highest Price during the Year.	Lowest Price during the Year.
			1st January.	31st December.		
Consols			97	100½ ex. div. 70s. Pm.	101 ex. div. 83s. Pm.	95½ 55s. Pm.
Exchequer Bills			57s. Pm.			
RAILWAYS—						
Brighton	Stock	Stock	96½	108	110½	93
Caledonian	Stock	Stock	33	67	70½	28
Eastern Counties	Stock	20	6½	13½	13½	6½
Great Northern	Stock	Stock	75½	82	92	71½
Great Western	Stock	Stock	87	95½	108	84
London and North Western	Stock	Stock	117½	126	135½	114
Midland	Stock	Stock	58½	80½	81	54
North Staffordshire	20	17½	9½	13½	14	8½
South Eastern	Stock	Stock	65½	84	85½	59½
South Western	Stock	Stock	87	92	103	84
York, Newcastle, and Berwick	Stock	Stock	75	73	78½	68½
York and North Midland	Stock	Stock	46½	60	64½	41
Northern of France	20	16	18½	35	39	17½
East Indian	20	20	23½	29	29½	22½

CURRENCY.—Continued.

COUNTRY BANKS.

Average Amount of Promissory Notes in Circulation in England and Wales in each week, ended on a Saturday, for the Fourth Quarter of 1852.

[Compiled from the "London Gazette."]

ENGLAND AND WALES.

Date.	Private Banks.	Joint Stock Banks.	Total.
1852.			
Oct. 2.....	3,636,500	3,032,977	6,669,477
" 9.....	3,827,080	3,105,824	6,932,904
" 16.....	3,904,871	3,159,353	7,064,224
" 23.....	3,894,690	3,077,673	6,972,363
" 30.....	3,867,599	2,980,743	6,848,342
Nov. 6.....	3,850,756	2,993,999	6,844,755
" 13.....	3,813,627	3,006,909	6,820,536
" 20.....	3,756,726	2,983,962	6,740,688
" 27.....	3,698,717	2,931,948	6,630,665
Dec. 4.....	3,670,280	2,911,232	6,581,512
" 11.....	3,647,619	2,910,803	6,558,422
" 18.....	3,642,541	2,918,270	6,560,811
" 24.....	3,632,016	2,916,002	6,548,018

Fixed Issues—Private Banks, £4,655,619; Joint Stock Banks, £3,409,987.

Average Amount of Promissory Notes in Circulation in Scotland and Ireland during the Months ended the 30th of October, the 27th of November, and the 25th of December.

SCOTLAND.

Date.	£5 and above.	Under £5.	Total.
1852.	£	£	£
Oct. 30.....	1,257,230	2,363,453	3,620,689
Nov. 27.....	Returns incomplete	Returns incomplete	Returns incomplete
Dec. 25.....	1,273,612	2,490,449	3,764,064

IRELAND.

Date.	£5 and above.	Under £5.	Total.
1852.	£	£	£
Oct. 30.....	2,447,993	3,098,479	5,546,472
Nov. 27.....	2,417,663	3,205,487	5,623,152
Dec. 25.....	2,408,296	3,277,144	5,685,441

Fixed Issues—Scotland, £3,087,209; Ireland, £6,354,494.

QUARTERLY JOURNAL
OF THE
STATISTICAL SOCIETY.

JUNE, 1853.

Fifteenth Anniversary Meeting of the Statistical Society.
Session 1852-53.

[Held at No. 12, St. James's Square, London, Monday, 21st March, 1853.]

THE RIGHT HON. LORD OVERSTONE, *President, in the Chair.*

The Secretary read the following Report of the Council on the progress of the Society during the past year:—

Report of the Council.

THE Council of the Statistical Society have the satisfaction of rendering to the Fellows a very favourable Report of the transactions of the past year.

The Society has received a further accession to the number of its Members. The increase by new elections having been twenty in number, and the decrease by deaths and withdrawals fifteen, there is a balance in favour of the Society of five additional Members.

The Council regret to state that among their losses by death are two of their most esteemed Members, G. R. Porter, Esq., F.R.S., Treasurer of the Society, and Joseph Fletcher, Esq., one of the Honorary Secretaries.

The Council feel assured that the Fellows will unite with them in an expression of profound regret at the loss which the Society has thus sustained.

Mr. Porter, it will be recollected, was Joint Secretary of the Board of Trade, and author of various works relating to statistics and political economy, of which the most extensive, the most useful, and the most widely known, is "The Progress of the Nation." Several valuable statistical essays from his pen, appeared in Lardner's Cyclopædia, and in the Companion to the Almanac, between the years 1834 and 1845. His first work of importance was that on the Nature and Properties of the Sugar Cane; his last literary effort, in a separate form, was the

translation of Bastiat's "Sophismes Economiques." He also contributed to the transactions of this Society a series of most valuable essays, commencing with the year 1838, and ending with the year 1852. The Progress and present extent of Savings' Banks in the United Kingdom; the Influence of Education as shown by Criminal Returns; the Agricultural Statistics of Ireland; a Comparative Statement of Prices and Wages during the years from 1842 to 1849; an Examination of the recent Statistics of the Cotton Trade of Great Britain; the Self-imposed Taxation of the Working Classes in the United Kingdom; and the Accumulation of Capital by the different Classes of Society, are among the most recent of Mr. Porter's contributions. The extent and value of the statistical information which these essays contain, and their direct bearing upon some of the most important social questions of our times, have caused them to be as highly appreciated by the public at large as by the Society to which they were originally addressed. Other valuable papers, on the Systematic Collection of the Statistics of Agriculture; on the Census of 1841, and on the Ages of the English Population according to that Census; and a paper on Railway Statistics make up the number of Mr. Porter's contributions on subjects of immediate interest to our own countrymen. His papers on Mining Industry in France, published in 1838, on the Mining Statistics of France, published in 1844, and that on the productive Industry of Paris, which was read before the Statistical Section of the British Association at Belfast, on the 2nd of September, 1852 (the day before his death), and published in the Journal of this Society in December of last year, evince both the deep interest which he took in the material progress of our nearest continental neighbours, and the accurate and extensive knowledge which he possessed on that subject.

The Council feel that this enumeration of Mr. Porter's contributions to the Journal of the Society must constitute in the eyes of its Fellows the most welcome tribute they could offer to his memory.

The Council have ordered these essays to be bound up in a separate volume, and to be placed on their shelves, partly as a permanent tribute to his memory, and partly for the convenience of those who may wish to peruse his valuable papers in a collected form.

Mr. Fletcher, our late Honorary Secretary, was a Government Inspector of British Schools, but had previously filled more than one public office, with the greatest credit to himself and advantage to the public. His first official employment was as Secretary to the Commission of Inquiry relative to the Hand Loom Weavers. He subsequently filled the same office in connection with the Children's Employment Commission, and was the author of the interesting and instructive Reports on that subject. His appointment as Inspector of Schools took place in 1844; but that important post, though it entailed upon him the duty of furnishing that series of voluminous reports in which he displayed so much industry, ability, and sound judgment, joined to so deep and abiding an interest in the great work entrusted to his hands, was not permitted to impair his efficiency as an officer of this Society, nor did it prevent him from rendering valuable services to the British Association as Secretary to its Statistical Section. He was also Editor of the Journal of this Society, to which his contribu-

tions on the Municipal Institutions of the Metropolis, and on Moral and Educational Statistics, fill two considerable volumes on the shelves of our library.

The Council, in virtue of the powers conferred upon them by the 14th regulation, proceeded to fill up the vacancies occasioned by the deaths of Mr. Porter and Mr. Fletcher by appointing Benjamin Phillips, Esq., F.R.S., Treasurer of the Society, in lieu of Mr. Porter, and F. G. P. Neison, Esq., as Honorary Secretary, in lieu of Mr. Fletcher. Dr. Guy, one of the Honorary Secretaries, has been appointed Editor of the Journal. The Council have also appointed Mr. Cheshire to fill the office of Assistant Secretary, vacant by the resignation of Mr. T. J. Brown.

The Meetings of the Society during the past year have been exceedingly well attended; and some of the subjects brought forward for discussion have excited an unusual degree of interest. Since the last anniversary of the Society eleven communications have been read and discussed; they have been nearly equally divided between the important department of Vital Statistics, in which the Journal of the Society, from its commencement, has been extremely rich; and subjects having a direct bearing upon the science of political economy and the inquiries which are most calculated to interest the statesman.

The contributions belonging to the department of Vital Statistics consisted of an interesting paper by Mr. Neison, on the Rate of Mortality in the Medical Profession; of a valuable communication by Colonel Sykes, on the Mortality and Sickness of the Bombay Army, during the years 1848-9, followed by an elaborate essay on the Vital and Medical Statistics of Chittagong, by J. A. Bedford, Esq.; of a paper by Mr. Farr, on the Influence of Elevation on the Fatality of Cholera; of a Translation by A. S. O. Massey, Esq., of a Treatise on the Statistics of the Insane, Blind, Deaf and Dumb, and Lepers in Norway, from the pen of Professor Holst, and of a paper by Dr. Hübertz on Mental Diseases in Denmark. The communications which have been mentioned as having a more direct bearing on the science of Political Economy, are a second paper by Dr. Guy, on the Effect of the Remission of Taxes on the Revenue in the Thirty Years, from 1822 to 1851 inclusive, and a paper by the same author, on the Relation of the Price of Wheat to the Revenue; an Essay on the Valuation and Purchase of Land in Ireland, by John Locke, Esq., and the valuable paper by Mr. Farr, on the Income Tax, which has so recently engaged the attention of the Society. Mr. John Crawford's paper on the History and Consumption of Tobacco, and a paper on the Population of the Colony of British Guiana, as enumerated on the 31st of March, 1851, being the substance of a Despatch from Governor Barkly, complete this enumeration of the transactions of the Society for the past year. The Society is indebted for this last communication to the courtesy of Earl Grey during his tenure of the office of Secretary of State for the Colonies. The Council have also the pleasure of stating, that the Statistical Section of the British Association, last autumn, was unusually well attended, and that many highly interesting papers were submitted to it, of which several either have appeared, or will appear, in the pages of the Journal of this Society.

As the Journal now amounts to fifteen volumes, the Council have

authorised the Honorary Secretaries to take the necessary steps for preparing a general index ; in which useful work, they are happy to state that some progress has been already made.

The financial condition of the Society is very satisfactory. All its sources of income for the past year exhibit an increase over the corresponding items in the account of the previous year. The subscriptions have increased by 76*l.*, compositions by 21*l.*, and the sales of the Journal by 20*l.* ; making a total increase for 1852, of 117*l.* over the receipts for 1851, and of 75*l.* over the average of the last five years. The total receipts for the year ending 31st of December, 1852, amounted to 808*l.* 2*s.* 2*d.*, the total expenditure to 830*l.* 16*s.* There was, therefore, an excess of expenditure over income, of nearly 23*l.*, which will be found to correspond with the difference between the balances in hand at the beginning of the year 1852 and 1853 respectively, in the annexed balance sheet, signed by the Auditors. The excess of expenditure over that of the previous year, is 171*l.*, and over that of the average of the last five years, 93*l.* Of this sum of 171*l.*, 86*l.* has been applied to the discharge of liabilities, and 26*l.* in the purchase and repair of book-cases. Among the liabilities cleared off last year, there is one for printing the Journal amounting to 67*l.* 6*s.* 4*d.* After discharging this liability, there remained (as will be seen by a reference to the annexed balance sheet) a further liability to the Society's printer of 304*l.* 1*s.* 6*d.* The Council are happy to state, that this debt has been subsequently cleared off, without encroaching upon the vested capital of the Society, and so as to leave a sufficient balance in hand to meet all current expenses ; and there is now a prospect not only of being able to pay the expenses of the Journal as they occur, but also of maintaining the Society in its present favourable position of not having a single liability of any kind. This favourable financial condition is attributable in part to the increase of income already referred to, and in part to an advantageous arrangement which the Council have entered into with the Institute of Actuaries, by which their income in future years will be increased upwards of 100*l.* per annum. This arrangement, which consists in granting to the Institute of Actuaries the use of the Society's rooms at certain defined times, when they are not required for the service of this Society, on condition that the Institute of Actuaries shall share certain expenses hitherto borne exclusively by the Statistical Society, is believed to be advantageous to both the contracting parties, and will enable the Council to make those additions to the library of the Society, which they have so long felt to be necessary. The Council are deeply impressed with the importance of improving this essential part of every well-conducted society, and have accordingly already given their best attention to this subject, and have voted a sum for the purposes of the library. They continue to receive considerable additions to their collection of books from scientific societies, at home and abroad, and from the heads of government departments, as well as at the hands of individuals.

The Council, in conclusion, beg to offer to the Fellows of the Society their congratulations on its favourable condition and prospects.

The President addressed the Meeting at considerable length on the subject of the Report, and in the course of his speech delivered a lucid

and able exposition of the objects of the Society, and of the principles and utility of statistical science.

Sir John P. Boileau, Bart., moved, and Colonel Sykes seconded, the adoption of the Report; and a ballot having taken place for the President, Council, and Officers for the year ensuing, the following was declared to be the list:—

President.

The Right Hon. Charles Earl Fitzwilliam, K.G., F.R.S.

Treasurer.

Benjamin Phillips, Esq., F.R.S.

Honorary Secretaries.

W. D. Oswald, Esq. | W. A. Guy, M.B. | F. G. P. Neison, Esq.

Council.

James Bird, M.D.
 Sir John P. Boileau, Bart, F.R.S.
Lord Alfred Churchill
 John Towne Danson, Esq.
 Rev. E. Wyatt-Edgell
 William Farr, Esq.
 The Right Hon. Charles, Earl Fitzwilliam,
 K.G., F.R.S.
 J. W. Gilbert, Esq., F.R.S.
 The Right Hon. W. E. Gladstone, M.P.
 W. A. Guy, M.B.
 James Heywood, Esq., M.P., F.R.S.
 Thomas Hodgkin, M.D.
 Sir Charles Lemon, Bart., M.P., F.R.S.
 W. G. Lumley, Esq.
 The Right Hon. Holt Mackenzie, F.G.S.
 John Melville, Esq.

Francis G. P. Neison, Esq.
 William Newmarch, Esq.
 W. D. Oswald, Esq.
 The Right Hon. Lord Overstone
 The Right Rev. the Lord Bishop of
 Oxford, F.R.S., V.P.A.S.
 Benjamin Phillips, Esq., F.R.S.
Thomas Henry Sutton Sotheron, Esq.,
M.P.
 Sir G. Staunton, Bart., M.P., F.R.S.
 Lieut.-Colonel W. H. Sykes, F.R.S.
Sir J. Emerson Tennent
 Thomas Tooke, Esq., F.R.S.
 John Ingram Travers, Esq.
Lord Harry George Vane
John Waller, Esq., M.P.
The Right Hon. Lord Wodehouse

The names printed in Italics are those of new Members of Council.

The Right Hon. Holt Mackenzie then moved, and Sir George Staunton, Bart., seconded, a vote of thanks to the Chairman for his assiduous and valuable services to the Society during the two years of his tenure of office; and the same having been carried unanimously the Meeting adjourned.

Abstract of RECEIPTS and EXPENDITURE for the Year ended the 31st DECEMBER, 1852.

RECEIPTS.		£	s.	d.
Balance brought forward	.	97	15	3
Arrears, 21 Subscriptions at 2 guineas	.	44	2	0
Subscriptions for the Current Year, 287 at 2 guineas	.	602	14	0
Compositions (3)	.	63	0	0
Dividends	.	27	11	3
Sale of Journal	.	70	15	0
		<hr/>		
		$\text{£}905$	17	4
<hr/>				
Jan. 1. Balance brought down	.	76	0	9
<hr/>				
ASSETS, 31st DECEMBER, 1852.		£	s.	d.
Cash Balance	.	75	0	9
Stock, 3½ per Cent., Reduced £569 17s. 0d., cost	.	567	0	0
" " Consols £398 16s. 4d., "	.	300	0	0
Fixtures	.	31	12	0
Arrears	.	16	16	0
		<hr/>		
		$\text{£}990$	8	9
<hr/>				

EXPENDITURE.		£	s.	d.
Rent	.	150	0	0
Salaries	.	198	15	6
Journal { Printing (1¼ year) £336 11 8 } { Advertising 15 19 9 }	.	360	18	1
Library (2 years) { Delivering (1¼ year) 8 6 8 }	.	14	11	4
Stationery and Printing	.	19	17	11
Postages	.	6	0	6
Firing (1¼ year)	.	11	18	0
Lighting (1¼ year)	.	8	1	3
Ordinary Meetings	.	15	3	6
Book-cases and Repairs	.	26	0	0
Miscellaneous	.	20	11	0
Balance carried forward	.	76	0	9
		<hr/>		
		$\text{£}905$	17	4
<hr/>				

LIABILITIES, 31st DECEMBER, 1852.		£	s.	d.
Printer (1¼ year)	.	304	1	6
Stationer	.	20	14	0
Balance in favour of Society	.	665	13	3
		<hr/>		
		$\text{£}990$	8	9
<hr/>				

Examined and approved—

JOHN FINCH,
R. C. GRIFFITH,
EDWIN H. GALSWORTHY,

Auditors.

2nd Feb., 1853.

Administration of Civil Justice in British India, for a period of Four Years, chiefly from 1845 to 1848, both inclusive. By COLONEL SYKES, F.R.S.

I SUBMITTED to the Statistical Society, on the 20th March, 1843, tables of the administration of civil and criminal justice in British India for a period of four years, together with details of the nature and constitution of the several courts, their functions and powers. On the 11th August, 1848, I submitted to the Statistical Section of the British Association at Swansea*, a similar series of four years, with a view to show how far the results of the two periods corresponded. I now submit a third series of four years, embracing in all twelve years; and, as the whole will give the numerical details of a long period, if the results be found to have a certain degree of uniformity it may be legitimately asserted that, to a certain extent, normal conditions have been established. I am glad to say, that these relations and consequences are manifest in the third series; and it may be broadly stated that the Act of 1833, enjoining upon the East India Company the extensive employment of natives in places of trust and responsibility, has been eminently successful, so far as their aid in the administration of justice is concerned. The present tables from the different Presidencies, like the former, want a common character; but, as the forms of tables which were sent to India some years ago to be adopted by all the Company's courts in India, have now been directed to be brought into use, it is believed, that for the future the uniformity of system will admit of rigid comparisons being established, not only between one court and another of the same Presidency, but between the returns from the different Presidencies. Instead of giving the results of the operations of the several tribunals for each year separately, I have thought it better, for the sake of condensation, to give the aggregate results of the four years, 1845-6-7-8, and the per centages upon the aggregate. And first with respect to the Bengal Presidency.—The total number of cases admitted and readmitted in these four years, inclusive of 44,920 depending, on the 1st January, 1845, was 540,327. The total number disposed of in this period was 431,679, and 62,777 were transferred between the different courts, leaving undisposed of, on the 31st December, 1848, an aggregate of 45,877† cases, a small increase on the first three years; the chief accumulation of arrears having taken place in the courts of the Zillah and city judges, and Principal Sudder Ameens, although the city and Zillah judges transferred to other courts annually rarely less than 10,000 cases. The Sudder Ameens diminished their arrears from 1,650, in 1845, to 1,381, in 1848; and the Moonsiffs diminished theirs from 35,449 cases to 31,078 cases. The two minor courts, therefore, got through their business faster than the superior courts, but this may be attributed to their limited jurisdiction for small amounts. One very satisfactory feature in the returns is, the very large number of cases which were mutually

* See *Journal of Statistical Society*, February, 1849.

† There is a typographical error of six suits somewhere.

arranged; even in the great interests at stake before the Sudder Adawlut, by Table VIII., it would appear that 45 cases were settled to the satisfaction of both parties; and in the lower courts there were no less than 51,186 cases. The defaults are not satisfactory, for there are 67 in the ultimate court of appeal, and 101,616 in the lower courts, seeming to indicate that there must have been a great amount of vexatious litigation. The per centage of the work done of the 431,679 cases by the different courts was as follows:—

Tribunals.	Number of Cases determined in Four Years.	Per Centage of whole work done.	Or One in
Sudder Adawlut	1,785	0.41	242 cases
Zillah and City Judges	13,119	3.04	33 „
Principal Sudder Ameens	34,999	8.11	12.3 „
Sudder Ameens	8,314	1.92	52.0 „
Moonsiffs.....	373,462	86.52	1.1 „
Total	431,679	100.00	

We hence see that the highest appellate court did not do a-half per cent. of the whole work, and only one in every 242 cases came to the court. The European Zillah judges did 3 per cent. of the work, and the remaining 96½ per cent. of the work was done by the native judges; the principal Sudder Ameens 8 per cent.; the Sudder Ameens less than 2 per cent., and the Moonsiffs 86½ per cent. Why the Sudder Ameens should have done less work than the European Zillah judges is not explained. The above remarks relate to original and appeal suits; but the quality of the work done will best be shown by the respective amounts of the appeals from the decisions of the tribunals—as exhibited in the following table:—

Bengal—Appeals against Decisions of

	Number of Suits Appealable in Four Years.	Number Appealed in Four Years.	Number Reversed or Modified.	Per Centage Appealed.	Per Centage Reversed or Modified of Appeals.	Per Centage Reversed to Total Appealable Cases.
Zillah Judges.....		1,080	142		13.2	
Principal Sudder Ameens	28,520	3,669	1,271	12.8	34.6	4.4
Sudder Ameens.....	6,057	2,301	797	37.9	34.5	13.1
Moonsiffs	236,482	34,964	11,207	15.1	32.0	4.9

From the Zillah judges' courts the total number of appeals was 1,188*, but as 108 were depending at the end of 1848, only 1,080 appeals were decided by the Sudder Adawlut, of these, 13.2 per cent.

* Vide Table III.

were reversed or modified; but as 382 cases were remanded to be re-tried, the want of confirmations against the decisions of the Zillah-judges really amounted to 48·5 per cent. The Principal Sudder Ameens had 3,669 cases appealed to the higher courts, and 1,271 reversed or modified; the per centage on the whole appealable cases was, therefore, 12·8 per cent., the per centage of the appealed cases reversed was 34·6 per cent.; but the per centage of reversals to the whole appealable cases was only 4·4 per cent. The Sudder Ameens appear to have been the least efficient of all the judicial officers, European or native, for in only 6,057 appealable suits, 2,301 were appealed, and 797 reversed or modified; so that the per centage appealed was 37·9, the reversals 34·5 per cent., and the per centage of reversals to the whole appealable cases, 13·1. Although the per centage of the appealed cases reversed is not greater than that of the Principal Sudder Ameens, yet the per centage of the appealed cases, and of the reversals, is so much greater than in any other court, that there would seem to be some cause for it, which demands inquiry. The great mass of business was performed by the lowest courts, those of the Moonsiffs, and very creditably to them. Out of 230,482 cases, only 15·1 per cent. were appealed; and though 32 per cent. of the cases so appealed were reversed or modified, it was less than in any other court, and the reversals were less than 5 per cent. of the whole appealable suits. Table V. gives the average duration of a suit during the four years under review in the different courts; and considering the great interests with which the Sudder Adawlut only acts, a chancery suit, which ranges in duration from 1 year 4 months and 16 days, in 1846, to only 9 months and 12 days, in 1848, may not be looked upon as unreasonably long. In 1848 the Zillah judges took 1 year 8 months and 27 days to each suit; but in 1845 the time was only 8 months and 11 days. The Principal Sudder Ameens increased the average time of a suit gradually from 6 months and 23 days to 9 months and 18 days. In a similar manner the Sudder Ameens increased theirs from 4 months and 17 days to 7 months and 13 days, in 1848: an additional subject for inquiry. The Moonsiffs, with their mass of business, diminished the average time of a suit from 4 months and 10 days to 3 months and 28 days.

The suits appealed to the Sudder Adawlut in four years amounted to 2,120, inclusive of 420 depending, on the 1st January, 1845; of this number, 1,785 were disposed of, leaving 335, on the 1st January, 1849; so that this court had not allowed any accumulations of arrears. The value of these suits was nearly $5\frac{1}{2}$ millions sterling, 5,479,124*l*. The value of the original suits before the other courts was nearly 16½ millions sterling, 16,447,045*l*.; and the value of the appeals before these courts was 1,396,486*l*. Table VII. gives the value of the suits before the Sudder Adawlut arranged in five denominations of value; and it may cause surprise to find, that 323 of these are for sums under 50*l*., while for sums above 1,000*l*. there are 521 suits.

The subjects of the suits chiefly, as at the other Presidencies, relate to debt and land; but, unlike the other Presidencies, there is a disproportionate number connected with religion, caste, &c.

As the population of the Regulation Provinces of Bengal is estimated at 36,848,981, there was one suit to every 341 souls annually, or one suit to every 75½ families, at 4½ souls to a family.

Civil Justice, Bengal, 1845, 1846, 1847, and 1848.

TABLE I.—Operations of the several Tribunals.—Original and Appeal Suits.

	Depending 1st January.			Admitted and Re-admitted.			Disposed of.			Transferred to other Jurisdictions.			Depending 31st December.		
	1846.	1847.	1848.	1845.	1846.	1847.	1848.	1845.	1846.	1847.	1848.	1845.	1846.	1847.	1848.
Sudder Dewanny Adawlut.....	480	446	472	406	383	286	551	480	857	260	537	642	446	472	336
Zillah and City Judges.....	2,864	3,231	4,048	6,016	14,686	14,776	14,987	13,647	3,503	3,480	3,119	3,067	3,231	4,018	4,073
Principal Sudder Amceens.....	4,637	5,298	5,891	5,891	10,696	9,136	9,594	10,699	8,994	8,788	8,209	9,080	8,209	5,221	5,891
Sudder Amceens.....	1,650	1,400	1,510	1,263	2,923	2,765	2,000	1,845	2,460	1,817	1,538	664	1,400	1,510	1,391
Mooniffs.....	35,449	35,676	33,084	108,599	96,800	96,390	80,986	98,980	93,398	92,795	87,399	4,819	3,995	4,156	3,783
Total.....	44,920	45,644	44,997	46,763	132,266	123,743	123,421	115,987	114,323	109,314	106,467	101,575	45,644	44,927	45,877

TABLE II.—Appellate Jurisdiction over the several Classes of Native Judges.

	Appellable.				Appealed.				Affirmed.				Modified and Reversed.			
	1845.	1846.	1847.	1848.	1845.	1846.	1847.	1848.	1845.	1846.	1847.	1848.	1845.	1846.	1847.	1848.
Principal Sudder Ameens.....	7,518	7,208	6,618	7,176	919	846	913	998	498	486	502	399	371	335	265	300
Sudder Ameens.....	1,776	3,765*	1,348	1,166	720	650	498	433	370	314	261	219	226	212	197	163
Mooniffs	59,328	59,104	58,699	54,351	8,714	8,641	9,004	8,606	4,071	4,046	5,613	3,753	2,757	3,041	2,706	2,708

* As this exceeds the whole number of cases decided, it is probably a mistake for 1,765.

* As this exceeds the whole number of cases decided, it is probably a mistake for 1,705.

TABLE III.—Appellate Jurisdiction of Sudder Dewanny Adawlut over Zillah Judges and Principal Sudder Amceens.

	Number of Appeals.			Affirmed.			Reversed or Modified.			Remanded for Re-trial.			Otherwise Disposed of.			Pending.		
	1845.	1846.	1847.	1848.	1845.	1846.	1847.	1848.	1845.	1846.	1847.	1848.	1845.	1846.	1847.	1845.	1846.	1847.
From Zillah Judges.....	300	213	355	320	19	19	33	54	20	34	38	50	123	30	127	2	7	6
From Principal Sudder Amceens.....	465	505	637	613	99	63	106	123	27	32	54	82	37	51	126	19	19	16

TABLE IV.
Description of Original Suits.

	Connected with Land.	Connected with Debt.	Connected with Caste, Religion, &c.	Connected with Indigo, Sugar, &c.
1845.....	25,100	65,824	11,617	713
1846.....	25,333	58,035	12,295	669
1847.....	24,681	57,210	12,228	662
1848.....	23,056	53,837	11,396	446

TABLE V.
Average Duration of a Suit before the several Tribunals according to the Average Number of Decrees.

	1845.			1846.			1847.			1848.		
	Yrs.	Ms.	Dys.	Yrs.	Ms.	Dys.	Yrs.	Ms.	Dys.	Yrs.	Ms.	Dys.
Sudder Dewanny Adawlut	1	2	13	1	4	16	1	4	28	0	9	12
Zillah and City Judges	0	8	11	0	11	12	1	6	27	1	8	27
Principal Sudder Ameens.....	0	6	23	0	6	23	0	7	29	0	9	18
Sudder Ameens.....	0	4	17	0	5	13	0	5	21	0	7	13
Moonsiffs	0	4	10	0	4	2	0	4	3	0	3	28

TABLE VI.
Total Value of Regular Suits depending at the end of the Year.

	1845.	1846.	1847.	1848.
	Rupees.	Rupees.	Rupees.	Rupees.
Before Sudder Adawlut	2,01,20,347	94,61,347	1,42,54,365	1,09,55,187
Other courts—Original	4,28,79,276	4,99,78,036	3,63,23,474	3,52,89,667
„ „ Appeal	19,62,691	18,59,963	71,92,446	29,49,760

TABLE VII.
Value of Suits before Sudder Dewanny Adawlut.

	Below 500 Rupees.		Above 500 Rupees.		Above 1,600 Rupees.		Above 5,000 Rupees.		Above 10,000 Rupees.		Total.
	Number of Suits.	Value.	Number of Suits.	Value.	Number of Suits.	Value.	Number of Suits.	Value.	Number of Suits.	Value.	
1845...	78	Rupees. 15,379	55	Rupees. 59,864	51	Rupees. 1,64,193	126	Rupees. 9,64,617	136	Rupees. 1,89,16,314	2,01,20,347
1846...	76	13,952	65	65,691	49	1,57,730	138	10,66,088	144	81,57,886	94,61,347
1847...	109	16,909	60	57,017	53	1,71,452	135	10,05,846	139	1,30,08,141	1,42,54,365
1848...	60	11,110	53	62,454	43	1,30,867	77	6,06,992	102	1,01,48,764	1,09,55,187
Total	323	57,350	338	246,086	196	624,248	476	3,648,545	521	5,022,1106	5,479,1246

TABLE VIII.

Number of Suits Dismissed from Default and Adjusted or Withdrawn.

	Years.	Defaults.	Adjusted or Withdrawn.
Sudder Courts.....	1845	17	10
Ditto	1846	15	12
Ditto	1847	13	9
Ditto	1848	22	14
Total		67	45
Other Courts	1845	27,319	14,797
Ditto	1846	25,175	13,625
Ditto	1847	24,630	11,783
Ditto	1848	24,492	10,981
Total		101,616	51,186

Administration of Civil Justice in the North-West Provinces, or Agra Government, for a period of Four Years, from 1845 to 1848, both inclusive.

Making the several additions and deductions for receipts and transfers in the several courts of the North-West Provinces, the total cases, original and appeal, for decision, in the four years, from 1845 to 1848, both inclusive, was 297,169, distributed as follows:—

	Total Number of Suits in Four Years for Decision.	Total Number Decided by each Court.	Per Centage of work done by each Court to whole number.	Per Centage of work done by each Court of the Cases decided.	Or One Case in
Sudder Adawlut	901	844	0·28	0·31	330
Judges	17,829	15,497	5·21	5·56	11·5
Principal Sudder Ameens....	24,058	22,039	7·42	7·90	12·6
Sudder Ameens	27,769	26,178	8·81	9·40	10·6
Moonsiffs	226,612	214,037	72·02	76·83	1·3
Total	297,169	278,595	100·00*	100·00	

* Including 6·26—the per centage of work undone.

Although the Supreme Court, which is exclusively an appellate court, only decided about three decimals per cent. of the whole number of cases judged in four years, the mere per centage of labour is necessarily no type of the great interests at stake, nor of the deliberation required. And the same may be said of the judges, who did little

more than $5\frac{1}{2}$ per cent. of the whole work; and as of the whole number of cases, 15,497, decided by the judges, only 271 were original suits: the work done was upon appeals. About every 330th suit was appealed to the Sudder Adawlut or chancery, and about every 11th to the European judges. The Principal Sudder Ameens have also appellate as well as original jurisdiction; and the appeals received by their courts approached the original suits in the proportion of 11,044 to 12,402. They appear to have done nearly 8 per cent. of the whole work, and every 12·6 suit came under their cognizance. The Sudder Ameens have not appellate jurisdiction, and they did nearly $9\frac{1}{2}$ per cent. of the whole work, and every 10·6 suit came before them. As might be expected from the number of the courts, and the small interests involved, the great mass of work was done by the Moonsiffs, amounting to 72 per cent., which, however, is much less than at the other Presidencies. The total per centage of the work done by the native judges was 94·14; and the only mode of estimating the quality of this work, and the satisfaction it gave, is by the number of appeals and reversals.

Appellate Jurisdiction over the several Tribunals.

	Appealable Suits.	Appealed.	Per Centage Ap- pealed.	Reversed or Modified.	Per Centage of Appealed Cases Reversed or Modified.	Per Centage of Reversals or Modifi- cations to all Appealable Cases.
Judges	15,742	374	2·3	296	79·1	1·9
Principal Sudder Ameens	22,478	4,776	21·2	1,301	27·2	5·8
Sudder Ameens	19,098	3,150	16·4	1,232	39·1	6·4
Moonsiffs	144,612	21,892	15·1	6,810	31·1	4·7
Total	201,930	30,192	14·95	9,639	31·90	4·77

The above table exhibits some features with respect to the judges, which the official returns do not assist me to explain. In four years the European judges had only 271 original suits to decide, consequently the remainder were cases of appeal from the lower courts to the judges; from these decisions on the appeals only 374 cases, or 2·3 per cent., were appealed to the highest tribunal; but the reversals (296) of these more than doubled the per centage of the most unfavourable of the lower courts, amounting, in fact, to 79·1 per cent., or nearly four-fifths of all the cases appealed. I am disposed to think there must be some error in the tables. The Principal Sudder Ameens, who have appellate as well as original jurisdiction, appear to have had more appeal cases referred to them than original suits. The per centage appealed was 21·2, but the reversals of these was smaller than in any of the other courts, amounting to 27·2 per cent.; that of the judges being 79·1. The per centage of the reversals or modifications to the whole appealable cases was 5·8 per cent. The Sudder Ameens

and Moonsiffs, who have only original jurisdiction, had a smaller per centage appealed than the Principal Sudder Ameens, being respectively 16·4 per cent. and 15·1 per cent.; but the Sudder Ameens had a larger proportion, 39·1 per cent., of reversals than any tribunals, excepting the judges, while the per centage of reversals to all the appealable cases, 6·4 per cent., was greater than in any other courts except those of the judges. On the whole, the Moonsiffs appear to have the least to be said against them: in the smallest per centage, 15·1 of appeals, and of reversals 4·7 per cent., to the whole appealable cases, excepting the judges. The per centage of reversals of all the appealable cases before all the courts was 4·77 per cent.

The next important branch of the administrative processes is the duration of a suit; and in this all the judges, whether European or native, appear to considerable advantage. The average duration of a chancery suit ranged, in the different years, from 5 months and ·085 days to 6 months and ·118 days. The judges, in 1845, got through a suit in 5 months and ·043 days; but in 1847 and 1848, the duration of the suits ranged from 7 to nearly 8 months. The Principal Sudder Ameens varied in their expedition from 3 months and ·343 days, in 1845, to 4½ months, in 1847. The Sudder Ameens were quicker than any of the preceding courts, the duration of a suit ranging from 2 months and ·853 days, in 1848, to 3 months and ·480, in 1846; and these judges, unlike the same class in Bengal, did the greatest amount of work except the Moonsiffs. The speediest judges were the Moonsiffs, with the smallest per centage of appeals and reversals; the duration of a suit in these courts ranged from 2·692 months, in 1847, to 3·134 months, in 1845. The value of property litigated was very considerable. The highest court of appeal, the Sudder Adawlut, in four years passed judgment upon 670,417*l.*; and the amount before the lower courts was 4,048,907*l.*, including 349,298*l.* appealed, the total amount, therefore, being 4,719,304*l.* sterling. The total amount appealed was 1,019,715*l.*, or 21·6 per cent. of the whole amount upon which judgment was passed, a result favourable to the administration of civil justice, considering the facilities and cheapness of appeal in India.

The suits chiefly related to debt, 293,160, and next land, 65,091. The people would appear to live very amicably together with respect to religious matters, as in four years there were only 332 suits about polemics, caste, or endowments. Table IV. shows the number of suits determined in favour of the plaintiffs and defendants respectively, and the very great preponderance of decisions in favour of the plaintiffs indicates that their litigation was neither frivolous nor vexatious. As the population of the North-West Provinces, by the revised census of 1848, was 23,799,668, and the total number of suits in four years was 297,189, it follows there was one suit to 319 souls annually; and, as a family averages about 4½ souls, every 71 families had a law suit annually.

Civil Justice, North-West Provinces, for 1845, 1846, 1847, and 1848.

TABLE I.

Sudder Dewanny Adawlat.

	Depend- ing 1st January.	Admitted.	Total.	Decided.				Otherwise Disposed of.				Grand Total Decided and otherwise Disposed of.	Depend- ing 31st December.
				Con- firmed.	Reversed.	Modified.	Total.	Returned.	Dismissed.	Adjusted.	Total.		
Regular Appeals, 1845	87	97	184	29	18	20	67	15	7	10	32	99	85
Ditto 1846	85	63	148	46	16	10	72	13	4	2	19	91	57
Ditto 1847	57	44	101	22	10	9	41	7	1	3	11	52	49
Ditto 1848	49	83	132	22	13	5	40	6	5	4	15	55	77
Special Appeals, 1845	46	128	174	33	32	7	72	68	2	...	70	142	32
Ditto 1846	32	103	135	21	22	6	49	51	...	...	51	100	35
Ditto 1847	35	163	198	30	17	11	58	96	4	...	100	158	40
Ditto 1848	40	133	173	33	16	8	57	90	...	...	90	147	26
Total	...	814	...	236	144	76	456	...	23	19	388	844	...

TABLE II.
Subordinate Courts.

Number of Judges.	Court.	Depending 1st January.	Admitted.	Received by Transfer from other Courts.	Transferred to other Courts.	Disposed of.	Depending 31st December.
<i>Judges.</i>							
19	1845 { Original	4	88	492	572	10	2
	{ Appeals	1,664	6,723	84	2,816	3,980	1,675
19	1846 { Original	2	63	880	936	3	6
	{ Appeals	1,675	6,520	99	2,548	3,900	1,856
19	1847 { Original	6	58	92	135	8	13
	{ Appeals	1,856	6,565	83	2,538	3,608	2,357
19	1848 { Original	13	71	548	612	11	9
	{ Appeals	2,357	7,058	75	3,181	3,977	2,332
Total			28,814	2,353	13,338	15,497	
<i>Principal Sudder Ameens.</i>							
22	1845 { Original	975	2,254	1,045	221	3,026	1,027
	{ Appeals	610		2,946	148	2,809	599
22	1846 { Original	1,027	2,085	816	122	2,901	905
	{ Appeals	599	2	2,609	122	2,392	696
22	1847 { Original	905	2,006	1,183	152	2,621	1,321
	{ Appeals	696		2,686	126	2,559	697
22	1848 { Original	1,321	1,988	651	106	2,815	1,039
	{ Appeals	697		3,235	36	2,916	980
Total			9,920	15,171	1,033	22,039	
<i>Sudder Ameens.</i>							
14	1845—Original	1,339	5,668	1,255	206	6,300	1,756
15	1846— Do.	1,756	5,272	1,353	193	6,347	1,841
15	1847— Do.	1,841	5,548	1,446	122	6,848	1,865
15	1848— Do.	1,865	5,306	1,229	126	6,683	1,591
Total			23,133	5,283	647	26,178	
<i>Moonsiffs.</i>							
97	1845—Original	12,223	56,733	1,271	2,435	53,761	14,031
104	1846— Do.	14,031	53,075	2,557	3,724	53,001	12,938
99	1847— Do.	12,674	55,999	1,206	2,890	54,713	12,276
99	1848— Do.	12,276	53,395	1,387	2,185	52,562	12,311
Total			231,425	6,421	11,234	214,037	

The above returns do not include the Hill Provinces, and there are some immaterial graphical or typographical errors in the number of suits depending.

TABLE III.
Appellate Jurisdiction over the several Tribunals.

	Appealable.				Appealed.				Affirmed.				Modified or Reversed.			
	1845.	1846.	1847.	1848.	1845.	1846.	1847.	1848.	1845.	1846.	1847.	1848.	1845.	1846.	1847.	1848.
Principal Sudder Ameens	5,727	5,511	5,363	5,877	1,306	1,125	1,112	1,233	693	709	563	707	333	373	276	319
Sudder Ameens....	4,541	4,844	4,115	5,548	854	934	961	401	492	449	472	537	284	269	290	389
Moonsiffs	34,947	35,952	38,241	35,472	5,592	5,365	5,305	5,630	3,379	3,113	3,069	2,358	1,862	1,538	1,642	1,768
Judges	4,147	3,986	3,578	4,031	88	76	117	93	28	18	21	28	75	59	86	76

The Judges' cases are almost exclusively appeals, and the Sudder Adawlut only decides on appeals from the Judges.
The above return includes the Hill States.

TABLE IV.
Results of Original Suits Decided on Trial.

	In favour of Plaintiffs.				In favour of Defendants.				Total.			
	1845.	1846.	1847.	1848.	1845.	1846.	1847.	1848.	1845.	1846.	1847.	1848.
Before Judges	7	...	2	3	2	2	4	7	9	2	6	10
Before Principal Sudder Ameens	1,681	1,659	1,492	1,581	667	689	632	627	2,348	2,328	2,124	2,208
Before Sudder Ameens	2,951	3,120	3,251	3,354	810	985	980	932	3,761	4,105	4,231	4,286
Before Moonsiffs	28,790	28,908	30,403	27,361	5,681	6,435	6,411	7,486	34,471	35,343	36,816	34,847

TABLE V.
Description of Original Suits.

	Relating to Land.	Relating to Debt, Silk, &c.	Relating to Indigo, Sugar, Silk, &c.	Relating to Religion.
1845.....	17,253	46,680	755	55
1846.....	16,745	43,148	707	92
1847.....	15,270	51,966	878	81
1848.....	15,823	51,466	756	104
Total.....	65,091	193,260	3,096	332

TABLE VI.
Average Duration of a Suit.

	Disposed of during the Year.			Depending at the end of the Year.			Average Duration.			
	1845.	1846.	1847.	1845.	1846.	1847.	1845.	1846.	1847.	1848.
Sudder Dewanny Adawlut	241	191	210	117	92	89	Ma. Dyn. 5-835	Ma. Dyn. 5-780	Ma. Dyn. 5-085	Ma. Dyn. 6-118
Zillah Judges.....	3,990	3,903	3,616	1,677	1,862	2,370	5-043	5-724	7-865	7-044
Principal Sudder Ameens	5,835	5,293	5,180	1,626	1,601	2,018	3-343	3-629	4-674	4-227
Sudder Ameens.....	6,900	6,347	6,848	1,756	1,841	1,865	3-344	3-480	3-268	2-856
Moonsiffs	53,761	53,001	54,276	14,041	13,011	12,276	3-134	2-943	2-692	2-810

TABLE VII.
Value of Property under Litigation at the Close of the Year.

	Original Suits.				Appeals.				Total.			
	1845.	1846.	1847.	1848.	1845.	1846.	1847.	1848.	1845.	1846.	1847.	1848.
Sudder Dewanny } Adawlut }	..	..	..	..	2,683,988	1,406,681	1,241,089	1,373,419	2,683,988	1,405,881	1,341,089	1,373,419
Judges, &c., &c....	4,450,449	4,045,646	8,121,363	20,378,717	724,799	692,728	997,160	1,078,296	6,176,246	4,788,373	9,118,643	21,457,012
Total	..	..	..	..	8,408,787	2,098,409	9,238,249	2,451,714	7,860,236	6,143,954	10,359,690	22,830,431

TABLE VIII.
Value of Appeals before the Sudder Dewanny Adawlut.

	To 300 Rupees.		To 1,000 Rupees.		To 5,000 Rupees.		To 10,000 Rupees.		Exceeding 10,000 Rupees.		Total Value.
	Number of Appeals.	Value.	Number of Appeals.	Value.	Number of Appeals.	Value.	Number of Appeals.	Value.	Number of Appeals.	Value.	
1845	21	Rupees. 2,228	9	Rupees. 5,917	15	Rupees. 39,190	29	Rupees. 210,594	43	Rupees. 24,26,059	Rupees. 26,83,988
1846	15	1,551	15	9,344	14	44,212	27	216,042	21	11,34,532	14,05,681
1847	19	2,571	18	11,792	12	29,679	20	162,831	20	10,34,208	12,41,089
1848	17	2,509	10	7,355	18	41,447	31	248,102	27	10,74,006	13,73,419

Administration of Civil Justice under the Madras Government for the Years 1847, 1848, 1849, and 1850, both inclusive.

In drawing up the following tables I have been somewhat embarrassed, in consequence of the official returns from Madras, for 1847, differing very essentially in the forms of the tables from those of the three succeeding years. The returns for 1847 are probably equally correct with those for 1848-9 and 50, the last date for which returns have been transmitted; but the courts, facts and details, have a classification which does not admit of rigid comparison with the facts and details of the succeeding years. This observation is called for to explain some discrepancies, which can scarcely result from either clerical or typographical errors or omissions.

Table I. contains the numbers of the original and appeal suits for four years before all the courts; but the returns do not distinguish the suits depending, at the commencement of each year, from those instituted within each year. The total number of suits is 571,515, but this great number is swollen by the labours of a class of functionaries which does not exist under the other governments, namely, the village Moonsiffs, who had 46,609 petty suits; but deducting this amount there remain 524,906, exceeding, by nearly 150,000, the numbers under the other governments of India. The Sudder Adawlut determined 301 suits, a scarcely appreciable per centage, 0.05, of the total number; but these, of course, were appeals, and involving great amounts; and of the total number of suits actually decided, the Sudder Courts' per centage of work was 0.08.

	Total Number of Suits before all the Courts.	Decided by each Court in Four Years.	Per Centage of the Suits actually Decided.	One Suit Annually to Souls.	One Suit to Families.
Sudder Adawlut		301	0.08		
Judges		8,810	2.39		
Assistant Judges and Principal Sudder Ameens		17,780	4.83		
Sudder Ameens		41,432	11.30		
District Moonsiffs		253,026	68.70		
Village Moonsiffs		46,609	12.70		
Punchaets		130	0.04		
Total	571,515	368,088	100.00	156	35

The above table shows that the European judges, with the assistance of the Principal Sudder Ameens, performed 7.3 per cent. of the whole work; and the native judges 92.7 per cent.

Table I. exhibits two notable features, the very great number of suits, 78,885, dismissed for default, and the still more considerable number, 109,293, adjusted by mutual agreement. The first would indicate frivolous litigation, and the latter a commendable spirit of accommodation with opponents.

The following table gives the appeals and their results :—

	Appealable Suits.	Appealed.	Per Centage Appealed.	Reversed or Modified.	Per Centage of Appeals Reversed or Modified.	Per Centage of Reversals of Total Appealable Suits.
Sudder Adawlut		575		48	8·3	
Judges	126	49	38·8	7	14·3	5·5
Subordinate Judges and Principal Sudder Ameens }	5,551	1,276	22·9	350	27·4	6·3
Sudder Ameens.....	16,770	3,620	21·6	1,258	34·7	7·4
District Moonsiffs.....	46,140	6,066	13·1	1,511	24·9	3·3
Total	68,587	11,586	16·8	3,174	27·39	4·62

As might be anticipated, the greatest per centage of cases appealed from the amounts at stake is from the decisions of the European judges in original suits; but they have the smallest per centage of reversals, 14·3, except the Sudder Adawlut, 8·03; but the per centage of the reversals to the total appealable cases, 5·5, is greater than that of the Moonsiffs. It would appear that the lowest per centage of appeals, 13·1, is from the Moonsiffs' decisions; and as they decided 153,185 suits under the value of 10*l.*, or 100 rupees, this paucity of appeals is a natural result, but it is very creditable to them, that only 3·3 per cent. of their judgments were reversed of all their appealable cases. The per centage of suits appealed gradually increases in each court up to the judges, when it is at its maximum, 38·8 per cent. The greatest number of appealed cases reversed, 34·7, is in the Sudder Ameens' Courts, whose chief decisions were in suits for less than 20*l.* The per centage of reversals of all the courts upon all the *appealable* suits was little more than 4½ per cent.

From the Madras returns for 1848-9 and 50, I am enabled to give a curious table of the number of suits before each class of courts for the different amounts between certain fixed sums. It requires to be inspected to be understood, and it will repay the labour. The great mass of litigation is for amounts under 10*l.*; and there were only sixteen suits in those three years, before the highest court, the Sudder Adawlut, for amounts exceeding 1000*l.* The civil judges in the same period had seventy-eight suits above 1,000*l.*, and they did not try any suit below 50*l.*

The duration of suits, as will be seen from Table III., was reduced by the Sudder Court from one year eight months and three days, in 1847, to eleven months in 1850. The civil judges appear to have taken more time for their decisions than the Sudder. The Sudder Ameens got through their work faster than the other judges; and the district Moonsiffs take a much longer time (about six months) than under the other governments of India. The suits depending above two years in the different courts are comparatively few in relation to the whole number of suits, but they are greater than they ought to be; and considering that the mean duration of a suit in the District Moonsiffs' Court is about six months, the annual recurrence of nearly 2,000 cases, which have been upon the file above two years, requires explanation. The very great proportion of decisions in favour of plaintiffs shews that litigation was not vexatious nor frivolous.

The chief subjects in dispute were upon bonds, simple debts, and land.

The population under the Madras government, by the census of 1850-51, is stated to be 22,301,697, which will give about one suit annually to 156 souls, or one to nearly 35 families,

TABLE I.
Suits before the several Courts.

	On the File 1st of January, and Instituted.						Decided on the Merits.					
	On Trial, wholly or in part.			On Trial, Dismissed on Default.			On Trial, Dismissed or Referred.					
	1847.	1848.	1849.	1850.	1847.	1848.	1849.	1850.	1847.	1848.	1849.	1850.
Sudder Adawlut	166	160	144	105	19	80	87	53	49	804	749	1,236
Judges	1,686	6,130	5,012	5,596	16	1,482	1,705	1,872	...	...	...	...
Agencies	...	...	...	...	...	...	...	...	...	...	...	...
Assistant Judges* and Principal Sudder Amcens*	4,994	8,854	9,640	10,373	1,505	2,020	2,389	2,504	...	...	...	...
Sudder Amcens	16,023	18,167	18,735	20,322	4,636	4,058	4,425	4,939	131	425	2,449	2,510
District Moonsiffs	113,690	116,016	85,992	83,180	23,171	22,861	21,573	21,470	2,900	2,697	2,598	2,880
Village Moonsiffs	9,246	10,303	12,328	14,732	2,341	2,556	2,862	3,598	577	554	1,865	2,035
Punchaect District	47	33	24	21	6	5	3	3	...	...	...	...
Punchaect Village	31	35	45	35	14	8	13	7	...	...	...	...
Total	145,863	159,198	131,920	134,534	...	...	...	...	...	...	...	...
	Adjusted.				Total Decided.				In Arrear 31st December.			
	1847.	1848.	1849.	1850.	1847.	1848.	1849.	1850.	1847.	1848.	1849.	1850.
	...	...	...	...	...	...	...	...	...	...	...	...
Sudder Adawlut	...	...	...	...	...	...	...	...	...	...	...	...
Judges	...	...	...	...	...	...	...	...	...	...	...	...
Agencies	...	...	...	...	...	...	...	...	...	...	...	...
Assistant Judges* and Principal Sudder Amcens*	...	...	...	...	...	...	...	...	...	...	...	...
Sudder Amcens	...	...	...	...	...	...	...	...	...	...	...	...
District Moonsiffs	...	...	...	...	...	...	...	...	...	...	...	...
Village Moonsiffs	...	...	...	...	...	...	...	...	...	...	...	...
Punchaect District	...	...	...	...	...	...	...	...	...	...	...	...
Punchaect Village	...	...	...	...	...	...	...	...	...	...	...	...
Total	23,768	34,271	25,433	25,771	87,501	99,346	83,445	85,325	...	...	...	...

Besides the ordinary work, a great amount of labour is bestowed upon miscellaneous matters, deciding upon Petitions, application for Decrees, &c.

* Includes Principal Sudder Amcens.

In the Appellate Courts the numbers include the appealed cases.

In 1848 the causes of dismissal were not distinguished in the returns.

Owing to the returns for 1847 being in different forms from those of following years, the balances are not in exact accord.

TABLE II.
Appeals and their Results from

	District Mouniffs.						Sudder Ameens.					
	Number of Applicable Decrees passed within the Year.	Number Appealed within the Year.	Affirmed by the Appellate Court.	Reversed or Modified by the Appellate Court.	Remanded by the Appellate Court.	Otherwise Disposed of.	Number of Applicable Decrees passed within the Year.	Number Appealed.	Affirmed.	Reversed or Modified.	Remanded.	Otherwise Disposed of.
1847 ...	10,728	1,396	669	435	...	...	3,358	613	367	327	...	...
1848 ...	12,160	1,431	678	313	165	96	4,063	869	457	307	86	43
1849 ...	11,391	1,438	763	373	214	74	4,435	966	440	266	123	60
1850 ...	11,871	1,781	800	391	219	93	4,929	1,152	463	336	107	65
Total...	46,140	6,066	2,910	1,511	...	...	16,770	3,620	1,706	1,258	...	...
	Subordinate Judges and Principal Sudder Ameens.						Judges.					
	Number of Applicable Decrees passed within the Year.	Number Appealed.	Affirmed.	Reversed or Modified.	Remanded.	Otherwise Disposed of.	Number of Applicable Decrees passed within the Year.	Number Appealed.	Affirmed.	Reversed or Modified.	Remanded.	Otherwise Disposed of.
1847 ...	1,045	229	118	90	...	...	...	...	...	...	...	...
1848 ...	1,311	269	152	55	33	14	...	...	...	...	...	...
1849 ...	1,495	337	190	104	60	19	...	...	...	...	...	...
1850 ...	1,700	421	169	101	32	17	...	...	...	...	...	...
Total...	5,551	1,276	629	350	...	...	126	49	...	...	...	...
	Sudder Adawlut.						Judges.					
	Number of Applicable Decrees passed within the Year.	Number Appealed.	Affirmed.	Reversed or Modified.	Remanded.	Otherwise Disposed of.	Number of Applicable Decrees passed within the Year.	Number Appealed.	Affirmed.	Reversed or Modified.	Remanded.	Otherwise Disposed of.
1847 ...	...	...	...	...	...	...	...	...	...	...	...	...
1848 ...	...	...	...	...	...	...	...	...	...	...	...	...
1849 ...	...	...	...	...	...	...	...	...	...	...	...	...
1850 ...	...	...	...	...	...	...	...	...	...	...	...	...
Total...	...	...	...	...	...	...	...	...	...	...	...	...

TABLE III.
Suits Pending in the different Courts, Original and Appeal.

Suits Pending in the different Courts, Original and Appeal.																
1847.				1848.				1849.				1850.				1851.
Under One Year.	Under Two Years.	Above Two Years.	Total.	Under One Year.	Under Two Years.	Above Two Years.	Total.	Under One Year.	Under Two Years.	Above Two Years.	Total.	Under One Year.	Under Two Years.	Above Two Years.	Total.	
33	38	24	95	31	24	23	77	32	13	6	51	26	19	6	51	
1,300	350	96	1,745	1,634	400	141	2,175	1,806	481	117	2,404	2,038	477	110	2,625	
...	...	...	268	...	...	...	...	1,132	507	223	1,862	1,052	355	119	1,526	
8,115	1,161	198	9,474	...	...	...	...	1,616	595	215	2,426	1,644	661	188	2,493	
...	...	...	...	5,987	1,678	204	7,869	5,679	1,408	544	7,631	6,821	1,644	363	8,828	
...	...	...	43,012	29,614	7,753	1,109	38,476	29,870	5,780	1,842	30,446	23,545	4,071	2,070	29,494	
...	...	...	...	3,092	389	233	3,647	2,921	468	246	3,625	3,204	430	188	3,773	
...	...	...	13	6	1	9	16	8	5	8	31	6	2	5	20	
...	...	...	27	5	7	7	19	3	2	8	13	5	2	5	13	
Gross Value of all Suits Decided.																
Average Duration of Original Suits.																
1847.				1848.				1849.				1850.				1851.
Yrs. Ms. Dya.	Yrs. Ms. Dya.	Yrs. Ms. Dya.	Yrs. Ms. Dya.	Yrs. Ms. Dya.	Yrs. Ms. Dya.	Yrs. Ms. Dya.	Yrs. Ms. Dya.	Yrs. Ms. Dya.	Yrs. Ms. Dya.	Yrs. Ms. Dya.	Yrs. Ms. Dya.	Yrs. Ms. Dya.	Yrs. Ms. Dya.	Yrs. Ms. Dya.	Yrs. Ms. Dya.	
1 8 3	1 6 26	1 6 6	0 11 0	...	...	...	...	...	...	...	22,864	0 0	19,371	0 0	213,541	
0 8 3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
1 0 29	1 0 19†	1 5 5	1 10 0†	...	...	...	...	71,820	0 0	...	75,561	0 0	82,216	0 0	73,836	
...	...	...	...	...	...	...	...	...	...	...	...	...	39,568	0 0	45,075	
0 8 0	0 0 0	0 10 28	0 11 24	...	...	...	...	...	...	...	...	...	69,403	0 0	46,464	
0 5 22	0 7 23	0 7 0	0 5 24	...	...	...	...	...	...	...	...	...	89,954	0 0	98,099	
0 6 6	0 6 8	0 7 3	0 6 16	...	...	...	...	...	...	...	...	...	173,903	0 0	187,650	
...	...	...	...	...	...	...	...	...	...	...	...	...	4,880	0 0	...	
...	...	...	...	...	...	...	...	...	...	...	...	...	517	0 0	...	
...	...	...	...	...	...	...	...	...	...	...	...	...	44	0 0	...	
...	...	...	...	...	...	...	...	...	...	...	...	...	146	0 0	...	

* Appeals only.

† For Original Suits. Appeals 11.2 and 11 months.

‡ Appeals 1 2 28.

§ No Appeals decided.

|| Ditto.

* Appeals only.

† For Original Suits. Appeals 11½ and 11 months.

‡ Appeals 1 2 28.

§ No Appeals decided.

|| Ditto.

TABLE IV.
Character of Litigation.

	Total Number of Original Suits.	For Plaintiffs.	For Defendants.	Total Number of Appeals Decried.	For Appellants.	For Respondents.
1847.....	97,381					
1848.....	36,531	26,505	10,026	2,221	940	1,281
1849.....	27,524	23,426	4,098	2,568	1,165	1,403
1850.....	31,742	27,444	4,298	2,621	1,178	1,443
1851.....						

TABLE V.
Showing the Nature of the Litigation.

	For Land.		For Houses or other Fixed Property.		Arrears of Rent or Revenue.		Bonds.		Simple Debts.		Damages.		Allowances and other Personalities.		Total.	
	Num-ber of Suits.	Amount.	Num-ber of Suits.	Amount.	Num-ber of Suits.	Amount.	Num-ber of Suits.	Amount.	Num-ber of Suits.	Amount.	Num-ber of Suits.	Amount.	Num-ber of Suits.	Amount.	Num-ber of Suits.	Amount.
1847	21,328	Rupees. 8,61,587	..	Rupees. ..	34,332	Rupees. 1,67,002	..	Rupees. ..	87,096	Rupees. 1,140,879	..	Rupees. ..	1,30,651	Rupees. 35,98,645	..	Rupees. 56,90,615
1848	5,434	8,70,935	1,585	2,40,302	1,097	1,32,188	61,509	32,45,563	16,489	6,22,703	402	79,318	6,725	4,73,135	93,241	55,64,129
1849	4,502	7,23,406	1,503	1,43,719	864	66,766	29,07,992	11,235	4,96,339	317	62,441	6,255	3,24,088	70,434	67,14,835	67,14,835
1850	4,742	9,71,473	1,605	2,37,592	1,239	86,931	60,786	32,26,613	13,306	4,86,559	755	66,959	5,994	4,25,868	78,427	64,82,053
1851																

N.B.—For 1847 the number of Plaintiffs and Defendants is given, and not the number of Suits.

TABLE VI.
Value of Property in Litigation before the different Courts.

	Under 100 Rupees.	100 to 200.	200 to 300.	300 to 400.	400 to 500.	500 to 1,000.	1,000 to 1,500.	1,500 to 5,000.	5,000 to 10,000.	10,000 and upwards.	Gross Value of Suits Disposed of during the Year.	Pending at the Close of the Year.
<i>Village Mooniffs</i> 1847..... 1848..... 1849..... 1850.....											Rupees. 41,735 4,15,304 60,112	Rupees. 22,845 21,072 22,416
<i>District Mooniffs</i> 1847..... 1848..... 1849..... 1850.....	59,746 47,709 45,730	4,896 4,887 4,657	997 1,032 847	297 273 257	166 145 178	299 264 318					23,82,200 17,39,020 18,76,500	16,30,283 15,00,801 15,58,040
<i>Sudder Amiens.</i> 1847..... 1848..... 1849..... 1850.....	7,084 8,052 8,057	1,241 1,492 1,757	399 442 532	132 175 170	66 98 82	149 249 224					8,58,336 8,98,548 9,30,992	10,91,910 10,93,521 12,15,452
<i>Subordinate Judges, Principal Sudder Amiens, and Assistants to</i> 1847..... 1848..... 1849..... 1850.....	2,107 2,827 3,003	834 823 926	232 418 270	69 125 116	74 125 94	148 194 226		156 190 210	31 43 28		9,10,257 8,07,003 9,15,403	14,09,353 14,89,244 14,65,430
<i>Civil Judges.</i> 1847..... 1848..... 1849..... 1850.....						1,500 1,714 1,955				24 29 25	7,55,619 8,22,169 7,35,360	26,55,868 21,74,392 23,63,530
<i>Sudder Adamlut.</i> 1847..... 1848..... 1849..... 1850.....						71 65 32					2,28,643 1,93,712 21,35,416	5,92,213 24,59,653 6,01,542

The Administration of Civil Justice under the Bombay Government, from the Years 1845 to 1848, both inclusive.

The total number of original suits instituted before all the courts, European and native, in four years, inclusive of 9,076 depending on the 1st January, 1845, and 918 of the Colaba State omitted in 1845, was 330,865, of these 194,354 were decided on the merits, 17,895 were dismissed, 15,003 were dismissed on default, and may therefore be looked upon as possibly frivolous and vexatious; and most creditably to the parties concerned, no less than 85,218 suits were adjusted by mutual agreement; and 5,436 were transferred from one court to another. The total decided, therefore, was 317,906. To these are to be added 18,852 appeals, making 336,968, besides 211 of the Sudder Adawlut, but leaving in arrears 12,959, which did not differ much from preceding years; so that the current business of each year was got through.

	Total Number of Suits in Four Years Decided, including Appeals.	Total Number Decided by each Court, including Appeals.	Per Centage of Work done by each Court of the Cases Decided.	Or one Case is.
Sudder Adawlut		211	0.06	1597
European Judges		21,701	6.40	15½
Principal Sudder Ameens....		21,859	6.50	15.0
Sudder Ameens		54,835	16.30	6.1
Moonsiffs.....		238,109	70.67	1.4
Punchaects		253	0.07	1376
Total	336,968*	336,968	100.00	

* There is an omission of one suit.

From the above table it would appear, that the European judges did about 6½ per cent. of the whole work, their administration being almost entirely appellate. The native judges performed the remaining 93½ per cent. of the whole work. The Sudder Adawlut had only one appeal made to it in every 1,597 cases decided on by the lower courts; 70¾ per cent. of the whole work was done by the Moonsiffs; 16½ per cent. by the Sudder Ameens; and 6½ per cent. by the Principal Sudder Ameens; and of this work 680 were cases of appeal. The original suits disposed of by the judges were only 92, and by the assistant judges, 172; but the agent for Jaghirdars, and his assistants, decided 3,265 original suits, besides 179 appeal cases. The Punchaects were scarcely operative.

In the matter of appeals, the total number appealed in four years was 21,021, independently of 211 before the Sudder Court; and, as 2,169 remained undecided at the end of the period, 18,852 is

the number appealed upon 317,906 suits disposed of, or 5·9 per cent.—16,768 were decided, 711 dismissed on default, and 553 adjusted, and 820 were transferred to other files,—2,341 were appealed in four years from decrees of the European judges and assistant judges; and as these parties decided only 3,529 original cases, if the figures be right, no less than 66·3 per cent. of their decisions were appealed, while, of the 314,376 suits decided by native judges, only 17,042 were appealed, or 5·4 per cent.

The following table exhibits the appellate jurisdiction over the several courts, but does not give the appellate cases of the total number of suits decided, nor does it give the appeals from each court separately, as at the other Presidencies.

	Suits Decided.	Appeals Decided.	Per Centage Appealed.	Reversed or Modified.	Per Centage of Appealed Cases Reversed or Modified.	Per Centage of Reversed or Modified Suits to all Suits Decided.
Sudder Adawlut		211		103	48·8	0·03
Judges						
Assistant Judges		1,937		614	31·7	0·18
Principal Sudder Ameens, Sudder Ameens, and Moonsiffs		14,831		6,380	43·0	1·90
Total.....	317,906	18,852	5·9			

The official tables not giving the appeals against each class of judges, the per centage results in the above table are necessarily incomplete.

The aggregate value of the property in dispute in the original suits was 2,114,334*l.*; and in the appealed suits before the Sudder Court, 62,852*l.* 151,412, or about one-half of all the original suits were for amounts under one pound, and of these 4,484 were appealed, or 2·9 per cent., while for original amounts above 1000*l.* there were only 188, and of these 51 were appealed, or 27·6 per cent. In the whole four years there was only one person in jail for arrears of land tax due to government.

The census of 1851 gave the population of the whole Bombay Presidency, inclusive of the city of Bombay, at 9,015,534 souls, which would give one suit to every 26½ souls, or less than six families, so that British subjects under Bombay must have an unexampled passion for litigation. 151,412 were for suits under one pound sterling.

Civil Justice, Bombay, for 1845 to 1848, inclusive.
TABLE I.
Statement of Original Suits on the File of the Adawlut Courts.

	On the File at the Commencement of the Period.	Instituted during the Period.	Total.	Disposed of.					By European Agents.			
				On Trial.		Dismissed on Default.	Adjusted.	Transferred to another File.	Total.	By the Judges.	By Agent, by Assistant Agent for Jagirdars.	By Assistant Judges.
				Decreed wholly or in part.	Dismissed.							
1845 ..	9,076	77,082	86,158	46,245	3,622	3,665	20,151	640	74,233	10	771	36
1846 ..	12,834	88,858	96,692	48,166	3,804	3,666	22,470	1,398	79,504	10	835	21
1847 ..	17,188	80,964	98,172	61,245	6,652	3,874	22,120	2,449	86,340	15	888	68
1848 ..	12,832	78,966	91,798	48,698	4,917	3,798	20,477	949	78,839	57	751	43
Total..	51,930	320,870	830,866	194,364	17,996	15,003	86,218	5,496	817,906	92	3,265	172

	By Native Agents.				Total Number Decided.	In Arrears at the end of the Period.	Total Disposed of and in Arrears.	Aggregate Value of Suits Decided.	Number of Cases on the File for One Year and under.	From One to Two Years.	For any Period beyond Two Years.
	By 6 Princes Sudder Ameens.	By 14 Sudder Ameens.	By 66 Moonsiffs.	By Panchaets.							
								Rupess.			
1845 ..	4,399	12,692	56,229	86	74,223	11,915	86,188	39,54,619	11,968	192	55
1846 ..	4,774	13,755	60,019	70	79,504	17,188	96,692	40,01,849	16,735	373	80
1847 ..	6,494	14,649	63,178	48	85,340	12,832	98,172	42,43,187	12,379	371	82
1848 ..	5,512	13,739	58,683	49	78,839	12,959	91,798	38,43,691	12,569	290	100
Total..	21,179	54,835	238,109	263	317,906	12,959	330,866	2,11,43,346			

In 1848 the cases pending in the Colaba State were carried forward for the first time, 918; and the 9,076 pending in 1845 should have been increased by that number. In the Decisions upon the Merits 19 Jagirdars have jurisdiction.

TABLE II.

Statement of Appeals to the Zillah Authorities from the Decrees of the Assistant Judges of the Assistant Agent at Poonah and of Native Functionaries.

	On the File at the Commencement of the Period.	Preferred during the Period from Decrees of		Total.	Decided.				Appeals from the Assistant Judges.				Appeals from the Native Functionaries and Panchaets.				Total.	
		European Functionaries.	Native Functionaries.		On Trial.	Ad-justed.	Trans-ferred to other Files.	Total.	Con-firmed.	Amended.	Reversed.	Con-firmed.	Amended.	Reversed.				
1845...	1,638	579	4,011	6,248	3,335	90	104	221	3,750	147	66	14	66	1,678	438	1,007	3,335	2,841
1846...	2,498	355	3,954	6,787	2,841	153	137	326	3,457	339	115	27	115	1,333	343	846	2,841	5,114
1847...	3,330	604	4,668	8,003	5,114	267	154	76	5,611	333	84	197	84	2,734	397	1,500	5,114	5,478
1848...	2,991	803	4,409	8,303	5,478	201	153	197	6,064	605	40	191	40	2,817	401	1,524	5,478	16,768
Total...	...	2,341	17,043	21,081	16,768	711	553	830	18,853	1,393	499	115	499	8,451	1,453	4,897	16,768	
	Of these Decided by the Judge.	Of these Decided by the Agents.		Of these Decided by the Senior Assistant and Assistant Judges.	Of these Decided by the Principal Sudder Amceens.		Total Disposed of during the Period.	On the File at the end of the Period.	Total.	Appeals on the File under One Year.	For One Year and Upwards.							
		10	28		213	148												
1845...	1,113	10	2,415	213	148	3,750	2,498	6,248	2,351	247								
1846...	1,815	28	1,466	148	209	3,457	3,330	6,787	2,705	635								
1847...	2,494	56	2,862	209	110	5,611	2,991	8,602	2,827	164								
1848...	2,701	85	3,189	110	680	6,084	2,169	8,208	1,846	393								
Total...	8,113	179	9,881	680	...	18,853	...	29,840	...	...								

TABLE III.
Statement of Appeals to the Sudder Dewanny Adawlut.

	On the File at the Commencement of the Period.	Referred within the Period.	Total.	Decided.			Confirmed.	Amended.	Reversed.	Settled by Arbitration.	On the File at the end of the Period.	On the File under one Year.	On the File one Year and upwards.	Aggregate Value of the Appeals Decided.	R.	A.	P.
				On Trial.	Dismissed on Default.	Adjusted.											
1845 ...	79	65	144	33	...	...	9	6	18	...	111	65	46	1,66,913	5	6	
1846 ...	111	84	195	15	...	1	10	...	5	1	179	82	97	1,41,020	15	8	
1847 ...	179	76	255	41	5	2	27	3	11	2	207	75	132	2,02,535	0	0	
1848 ...	207	101	308	102	10	2	42	3	57	2	194	100	94	1,24,061	0	0	
Total...	...	326	495	191	15	5	88	12	91	5	194	100	94	6,28,529	0	0	

TABLE IV.

Statement of the Number and Description of Plaintiffs and Defendants in Suit, and of Debtors in Jail, at the Instance of Individuals and for Arrears of Revenue to Government.

Civil Debtors in Jail at the end of the Period.													
Plaintiffs.				Defendants.									
Zemindars.		Byots.	Miscellaneous.	Zemindars.	Byots.	Miscellaneous.	At the Instance of Individuals.	Amount of Debts.	For Arrears of Revenue at the Instance of Government.	Amount of Arrears.	Total Number in Jail.		
1845.....	4,254	25,462	37,537	20,390	22,957	40,421	171	2,90,690	A. P. 9 10	50	1	172	
1846.....	4,727	18,309	46,190	16,116	22,781	44,754	157	51,785	2 7			157	
1847.....	5,646	17,554	52,716	16,543	23,156	50,169	176	18,889	0 0			176	
1848.....	6,586	17,343	48,391	16,649	22,005	46,511	195	34,654	0 0			195	
Total	21,213	78,668	184,834	69,698	90,899	181,855	699						

TABLE V.
Abstract of Value of Appeals to the Zillah Judges, &c.

	Under 10 Rupees.	Under 50 Rupees.	Under 100 Rupees.	Under 200 Rupees.	Under 500 Rupees.	Under 1,000 Rupees.	Under 10,000 Rupees.	Upwards of 10,000 Rupees.	Total.
1845	1,070	2,853	975	727	332	138	140	13	6,248
1846	1,207	3,155	1,058	718	368	134	139	8	6,787
1847	1,646	3,716	1,419	921	514	186	187	13	8,602
1848	1,561	3,738	1,260	816	449	162	200	17	8,203
Total	4,484	13,462	4,712	3,176	1,663	620	666	51	29,840

TABLE VI.
Abstract of Value of Original Suits.

	Under 10 Rupees.	Under 50 Rupees.	Under 100 Rupees.	Under 200 Rupees.	Under 500 Rupees.	Under 1,000 Rupees.	Under 10,000 Rupees.	Upwards of 10,000 Rupees.	Total.
1845	36,708	37,781	5,899	3,273	1,563	462	416	36	86,138
1846	38,773	44,503	6,870	3,833	1,767	452	446	48	96,692
1847	39,130	45,378	6,934	3,816	1,831	540	465	50	98,172
1848	36,801	42,191	6,517	3,559	1,658	480	440	46	91,798
Total	151,412	169,853	26,220	14,481	6,839	1,934	1,767	188	372,800

SUMMARY.

To give a compendious view of the results under the Four Governments, and to facilitate comparison, they are placed in juxtaposition.

Tribunals.	Bengal.				North-West Provinces.				Madras.				Bombay.			
	Number of Cases Decided in Four Years.	Per Centage of whole work done.	Or One Suit in		Number of Cases Decided in Four Years.	Per Centage of whole work done.	Or One Suit in		Number of Cases Decided in Four Years.	Per Centage of whole work done.	Or One Suit in		Number of Cases Decided in Four Years.	Per Centage of whole work done.	Or One Suit in	
Sudder Adawlut ...	1,785	0·41	242		844	0·31	330		301	0·08	1223		211	0·06	1597	
Zillah and City Judges	13,119	3·04	33		15,497	5·56	11·5		8,810	2·39	41·7		21,701	6·40	15½	
Assistant Judges and Principal Sudder Ameens,	...	...	...		...	...	...		17,780	4·83	20·7		21,859	6·50	15	
Principal Sudder Ameens	34,999	8·11	12·3		22,039	7·90	12·6		...	...	...		54,835	16·30	6·1	
Sudder Ameens ...	8,314	1·92	52·0		26,178	9·40	10·6		41,432	11·30	8·8		...	...	...	
Moonsiffs	373,462	86·52	1·1		214,037	76·83	1·3		253,026	68·70	1·6		238,109	70·67	1·4	
Village Moonsiffs	...	...	...		...	...	...		46,609	12·70	7·9		...	...	...	
Punchaects	...	...	...		...	...	...		130	0·04	...		253	0·07	1376	
Total	431,679	100·00			278,595	100·00			368,088	100·00			336,968	100·00		

SUMMARY.—Continued.
Number of Suits annually to Population and Families.

Bengal.			North-West Provinces.			Madras.			Bombay.		
Estimated Population.	One Suit per Head.	One Suit to Families.	Population by Census.	One Suit to Souls.	One Suit to Families.	Population by Census.	One Suit to Souls.	One Suit to Families.	Population by Census.	One Suit to Souls.	One Suit to Families.
36,848,981	341	75½	23,199,668	319	71	22,301,697	156	35	9,015,534	26½	6

Number of Judges as the same stood in 1852.

	Bengal.	North-West Provinces.*	Madras.	Bombay.	Total.
Sudder Dewanny Adawlut	5	3	4	4	16
Zillah Judges	25	21	20	10	76
Assistant Judges	4	1	9	7	21
Principal Sudder Ameens	32	21	6	5	64
Sudder Ameens	14	21	33	13	81
Moonsiffs	234	106	89	64	493
Total	314	173	161	103	751

* Exclusive of the Hill States.

SUMMARY—Continued. Comparison of Appeal Work under the Four Governments.

Tribunals.	North-West Provinces.							Bombay.						
	Number of Suits Appealable in Four Years.	Number Appealed in Four Years.	Number Reversed or Modified.	Per Centage Appealed.	Per Centage Reversed or Modified.	Per Centage Reversed to Total or Appealable Cases.	Number of Suits Appealable in Four Years.	Number Appealed in Four Years.	Number Reversed or Modified.	Per Centage Appealed.	Per Centage Reversed or Modified.	Per Centage Reversed to Total or Appealable Cases.	Number of Suits Appealable in Four Years.	Number Appealed in Four Years.
Sudder Adawlut	...	3,428	337	...	9.8	...	...	...	844	...	26.0	...	220	...
Zillah Judges*	...	1,080	142	...	13.2	...	15,742	...	374	...	79.1	...	296	...
Subordinate Judges and {	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Princpl. Sudder Ameens }	28,520	3,669	1,271	12.8	34.6	4.4	22,478	4,776	1,301	21.2	27.2	5.8	1,301	...
Principal Sudder Ameens	6,057	2,301	797	37.9	34.5	13.1	19,098	3,150	1,232	16.4	39.1	6.4	1,232	...
Sudder Ameens	230,482	34,964	11,207	15.1	32.0	4.9	144,612	21,892	6,810	15.1	31.1	4.7	6,810	...
Moonsiffs	265,059	45,442	13,754	17.14	30.26	5.18	201,930	31,036	9,859	14.95	31.90	4.77	9,859	...
Total														
Tribunals.	Madras.							Bombay.						
	Number of Suits Appealable in Four Years.	Number Appealed in Four Years.	Number Reversed or Modified.	Per Centage Appealed.	Per Centage Reversed or Modified.	Per Centage Reversed to Total or Appealable Cases.	Number of Suits Appealable in Four Years.	Number Appealed in Four Years.	Number Reversed or Modified.	Per Centage Appealed.	Per Centage Reversed or Modified.	Per Centage Reversed to Total or Appealable Cases.	Number of Suits Appealable in Four Years.	Number Appealed in Four Years.
Sudder Adawlut	...	575	48	...	8.3	...	...	...	103	...	48.8	...	...	...
Zillah Judges	126	49	7	38.8	14.3	5.5	...	...	...	...	...	...	...	...
Subordinate Judges and {	5,551	1,276	350	22.9	27.4	6.3	...	...	614	...	31.7	...	...	...
Princpl. Sudder Ameens }	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Principal Sudder Ameens	16,770	3,620	1,258	21.6	34.7	7.4	...	...	6,380	...	43.0	...	...	...
Sudder Ameens	46,140	6,066	1,511	13.1	24.9	3.3	...	...	...	...	...	...	...	...
Moonsiffs	68,687	11,586	3,174	16.86	27.39	4.62	...	...	7,097	...	...	...	...	...
Total														

* As the Zillah Judges scarcely exercise any original jurisdiction, the figures in the tables must refer chiefly to suits appealed. The cases sent for re-trial are not included in the table.

In the Bombay Appeal Tables the appealable suits are not distinguished from those appealed, nor are the appeals against the decisions of the Zillah Judges stated.

The Funjaub and Sind, and the Non Regulation Provinces, are not included in the preceding tables. The miscellaneous proceedings of the Judges of the several courts, embracing a very considerable amount of work, petitions, proceedings, applications for executions of decrees, petitions of special appeals, petitions for review, &c., &c., are not included in the tables from the several Presidencies.

Having detailed numerically the work done by the different civil courts in British India, this paper might, nevertheless, be deemed incomplete without offering some information on the initiatory expense of suits, and on the qualifications of the native judges and vakeels, or pleaders (quasi-barristers), who conduct suits in the courts of the civil judges. I append, therefore, the tables of the amount of the institution fee on a plaint at the different presidencies; in other words, the plaint must be written upon stamped paper, which is the property of government, of graduated values, corresponding to the amount in litigation; but in Bengal, and I presume in the North-West Provinces and Madras,* suitors in the Moonsiffs' courts are excused from the use of stamped paper, as would appear from a reply of the Sudder Adawlut, in the Bengal Regulations, to the inquiries of a judge.

"I am directed to inform you, that the exemption from stamp duty, under Regulation III., 1817, included all cases, in whatever courts tried, below 64 rupees; this was extended by section 9, Schedule B., Regulation X., 1829, to cases not exceeding 150 rupees. By section 9, Regulation V., 1831, cases tried before Moonsiffs, to whatever amount, are exempt from stamp. There is no subsequent enactment affecting this last rule. Clause 3, section 9, Regulation V., 1831, however, enacts, that no suits, however small the amount, which are instituted in the Zillah Court, shall be held exempt, whether eventually referred to the subordinate authorities or retained on the judge's file. Section 3, Regulation VII., 1832, prescribes the amount of stamp in cases instituted in Zillah courts, viz., 4 rupees in cases above 1,000 rupees, and 1 rupee in original cases not above 1,000 rupees, as well as appeals from Sudder Ameens and Moonsiffs. Con. No. 767, West. C. 8th March. Col. C. 29th March, 1833."†

Prices of Stamped Paper for Plaints in Original Suits.

Bengal.		North-West Provinces.	Madras.	Bombay.		
Rupees.	Rupees.			Under 1 Rupee	No Stamp	Rs. A.
to 16				1 to 2		0 2
16 to 32	2			2 to 5		0 4
32 to 64	4			5 to 10		0 8
64 to 150	8			10 to 20		1 0
150 to 300	16			20 to 30		2 0
300 to 800	32			30 to 40		3 0
800 to 1,600	50			40 to 50		4 0
1,600 to 3,000	100			50 to 75		5 0
3,000 to 5,000	150			75 to 100		7 0
5,000 to 10,000	250			100 to 200		10 0
10,000 to 15,000	350			200 to 300		20 0
15,000 to 25,000	500			300 to 500		30 0
25,000 to 50,000	700			500 to 1,000		50 0
50,000 to 100,000	1,000			1,000 to 1,500		70 0
100,000 & upwards	2,000			1,500 to 3,000		100 0
				3,000 to 5,000		150 0
				5,000 to 7,500		200 0
				7,500 to 10,000		250 0
				10,000 to 15,000		350 0
				15,000 to 25,000		500 0
				25,000 to 50,000		750 0
				50,000 to 100,000		1,000 0
				100,000 to whatever amount ...		2,000 0

The Stamps for Bonds, Promissory Notes, Marriage Settlements, Answer, Rejoinder, Razanamah, &c., &c., are of much less value.

* By India Legislative Act, No. xvii., of 1848, an institution stamp in the District Moonsiffs' Courts, at Madras, is sanctioned.

† Marshman's Guide to Civil Law, chap. ii., sect. 27, clause 447, p. 151.

In Bombay the Moonsiffs have jurisdiction to the extent of 5,000 rupees; and stamp exemption under 100 rupees did exist till 1828, when, by Regulation III., the exemption was abolished and stamps reimposed to check needless lawsuits, with what effect will be seen.

As there are stamp fees in the Moonsiffs' Courts in Bombay down to a sum in litigation of half-a-crown only, suitors are placed in a very different position from those under the other Presidencies. How far these differences may influence the amount of litigation under the different governments, as exhibited in the table of suits relative to population, is a matter for grave consideration; for it is shown, that the litigation under Bombay is just six times the amount of litigation in Madras, and twelve and a half times the amount in Bengal.

With respect to the qualifications of the native judges, precautions are taken to insure their competency. For the most part they are selected from a class who have been or are the ablest and best instructed vakeels, or pleaders (quasi-barristers), who have practised or practise in the several courts. The vakeels or pleaders have a license or qualification certificate, to practise; but previously to obtaining this Sunnud, "the qualifications of a candidate for the station of pleader shall be determined by certificate from a committee consisting of two or more law officers, of different persuasions on the establishment of either the court of Sudder Dewanee Adawlut, or the Zillah court, where the candidate offers himself for practice; the selection of the members of the committee shall be made by the Sudder Dewanee Adawlut, and a judge of that court shall preside in the committee, and shall have the casting vote in case of the members of the committee being equally divided, and a negative vote in all cases."—Bombay Regulations, 11 of 1827, chap. 6, sect. XLVIII., clause 2.

Similar precautions are taken before candidates are appointed to the office of Moonsiffs, from which station they usually rise, if zealous, efficient and honest, to be Sudder Ameens and Principal Sudder Ameens. The following are the regulations in Bengal for the examination of candidates for the office of Moonsiff:—

"181. That at each three Zillah stations in the North-West Provinces, and four in Bengal, to be selected by the governments of those Presidencies respectively, there be appointed a provisional committee of examination, consisting ordinarily, beside such person or persons as the government may think fit, of 1st, the Commissioner of the Division in which the station is situated; 2nd, the Zillah Judge; 3rd, the Magistrate; 4th, the Principal Sudder Ameen, or Principal Sudder Ameens, of the station."*

"182. That all candidates for Moonsiffships be required to send in their applications for examination to a Zillah judge of the division within which they desire to be examined, at least two months before the examination to be held; but that no such application shall be presented to the judge who is a member of the examination committee.

"183. That the Zillah judge, after making such inquiries as he may deem proper, in order to ascertain that nothing exists against the character of the applicant to render him unfit to enjoy the privilege of examination, shall certify, on the face of the application, that the applicant may be examined."

* Reg. V. of 1831, sect. iii., and Marshman's Guide, sect. xvii, "Constitution and Jurisdiction."

A satisfactory examination insures a diploma, which qualifies the individual for the duties of Moonsiffs on a vacancy occurring. On the 8th March, 1840, additional rules were laid down to render the examination both *viva voce*, and by written answers, more rigid. In a recent despatch from Bengal, the Sudder Adawlut states: "Every days' experience shows that, as a body, they (the native judges) have advanced, and are gradually advancing, in probity, good conduct, and the knowledge requisite for the discharge of their responsible duties." With such qualifications in the native judges, and with such precautions taken to insure their possessing those qualifications, the amount of labour they perform and the moderate amount of appeals against their decisions, not only give confidence in the employment of native agency in the administration of justice, but would seem to sanction its further development in more elevated situations. Indeed, a recent writer* seems to think they possess some peculiar qualifications which, in portions of the judicial functions, give them an advantage over the European judges. He says: "These offices, as we have before stated, are generally filled by either natives or East Indians, although open to all persons without reference to creed, colour, or caste; and the individuals who fill them, though usually inferior in point of education to their more favoured brethren of the covenanted service, may frequently have the advantage of the latter in regard to what may be termed strictly professional attainments. The majority of them have held, in the first instance, subordinate ministerial offices, or have practised as pleaders in the courts, and have so acquired a knowledge of the rules of court-practice and procedure, superior, in many instances, to that possessed by the more highly paid covenanted judge. They are naturally, also, more familiar with the habits and customs of the people, and more competent to estimate the value of the evidence brought before the court. In a knowledge of general principles, and in those habits of accurate investigation, 'which shall trace the doctrine upon which ordinances rest, and which as well as a mere knowledge of positive ordinances, are essential to judicial excellence.' The want, in most cases, of a liberal education must undoubtedly be much experienced by the class of officers to whom we refer; and it is to the general diffusion of European education, and to the establishment of law classes at each of our Indian Presidencies, that we must look as the only means of improving in this respect the qualifications of the officers who preside in the superior courts."

The jurisdiction of these officers at the different Presidencies, with respect to the amount up to which they can decide suits, is shown in the following table:—

Jurisdiction of Native Judges in Original Suits.

	Bengal.	North-West Provinces.	Madras.	Bombay.
	£	£	£	£
Principal Sudder Ameens.....	Unlimited.	Unlimited.	to 1,000	Unlimited.
Sudder Ameens.....	to 100	to 100	to 250	to 1,000
Moonsiffs	to 30	to 30	to 100	to 500

* The Judicial System of British India. By an Indian Official. London, Pelham Richardson, 1852.

I am not aware of any reasons being given for trusting the native judges of Madras and Bombay (particularly the latter) with more extended powers than are given to the native judges of Bengal.

With regard to the cost of suits in India, it is plain that litigants get justice much cheaper there than in England. A pleader before a county court in England, would look aghast at a retaining fee of four annas of a rupee (just sixpence), which, at one time, was the regulated amount in a native judge's court, but which is now abolished, except under Bombay, where a retaining fee of eight annas (one shilling) still exists.—Reg. II. of 1827, chap. vi., sect. i., clause 2. Pleaders now make their own arrangements with their clients for their fees in conducting a suit through the courts; but when they have to be paid out of costs, and when there is no agreement, the following is the scale upon the amounts in litigation at the different Presidencies:—

Pleaders' Fees when there is no Agreement.

Bengal.	North-West Provinces.	Madras.	Bombay.
Under 500 <i>l</i> . 5 per cent.	Same as Bengal.	Under 500 <i>l</i> . 5 per cent.	Under 200 <i>l</i> . 3 per cent.
500 <i>l</i> . to 2,000 <i>l</i> . 2 "		500 <i>l</i> . to 2,000 <i>l</i> . 2 "	200 <i>l</i> . to 1,000 <i>l</i> . 2 "
2,000 <i>l</i> . to 5,000 <i>l</i> . 1 "		2,000 <i>l</i> . to 5,000 <i>l</i> . 1 "	1,000 <i>l</i> . to 2,000 <i>l</i> . 1 "
5,000 <i>l</i> . to 8,000 <i>l</i> . $\frac{1}{2}$ "		5,000 <i>l</i> . to 8,000 <i>l</i> . $\frac{1}{2}$ "	Above 2,000 <i>l</i> . $\frac{1}{2}$ "
Above 8,000 <i>l</i> . 100 <i>l</i> . "		Above 8,000 <i>l</i> . 100 "	

The maximum sum, therefore, which a pleader can receive, except at Bombay, for conducting a suit is 100*l*. At Bombay, it is a half per cent. for all amounts above 2,000*l*. for 8,000*l*., therefore, he would receive only 40*l*. instead of 100*l*., as at the other Presidencies. Supposing a person, instituting a suit for the recovery of 20*l*., there would not be an institution stamp-fee in the Moonsiffs courts of Bengal, or North-West Provinces, and the fee to the pleader or barrister would be 1*l*. At Bombay the institution stamp-fee would be 1*l*., and the pleader's fee 12*s*. For a sum above 8,000*l*. in Bengal and at Bombay, the institution stamp-fee would be 100*l*., the pleader's fee in Bengal and Madras 100*l*., and in Bombay 40*l*.

I have not adverted to the vexata questio of procedure, for, however objectionable and capable of amendment it may be, it is evident its present state does not deter the people from seeking their rights in the courts.

Very much has been written and said by advocates for establishing the Jury System in India, where there is the precedent of a peculiar characteristic of the Panchaect, which is neither more nor less than a jury of five men (as the word Paunch, five, implies,) willing to decide upon cases referred to them.

It is therefore a matter of surprise to find not a single case referred to a Panchaect in the returns from Bengal and the North West Provinces, and only 130 and 253 in the respective returns from Madras and Bombay. As it is understood that the Indian Government throws no impediment in the way of the use of Panchaects, it must be a

voluntary act on the part of litigants going to tribunals where they find a single judge, and some expense in pursuing their rights; but this preference proves nothing against the useful introduction of juries into the administrations of both civil and criminal justice, for it is by the jury system that the discipline of the native Indian army has been satisfactorily maintained. All military offenders in regiments are tried by a jury of three or five, or more, native officers of the regiment, called a court-martial, and they take an oath to do justice. This jury not only decides the fact of guilty or not guilty, but also allots the punishment under the limitations of the Articles of War. For many years I was interpreter of my regiment, and in those days it was customary for the interpreter to superintend regimental courts-martial, to record the proceedings, and to explain military law; and I have often been struck with the acumen and sense of justice which have marked the decisions of the jurors. Had there been inherent faults in this system it could not have lasted so long. Grave offences are tried before thirteen or fifteen native officers of different regiments, assembled as district or general courts-martial. It is to be presumed, therefore, native juries could be made available in the administration of civil and criminal justice.

In the preceding tables I have endeavoured to compress into the narrowest possible limits a clear view of the working of the several courts in British India for the administration of civil justice. The sources of my information are the printed reports of the *Sudder Dewanee Adawlut* of the respective governments. I appear in no other character than as the expositor of facts, patent to any other person besides myself, who might have chosen to take the trouble to get at them. I am neither the apologist nor advocate for the existing system, nor do I express an opinion upon its defects or shortcomings; the results must speak for themselves; but the present paper, combined with the two former papers, each composing reports for four years, renders manifest the important fact very little thought of, or even understood in Europe, that the whole civil justice of India, within a fraction, is administered in original suits, through native agency; and so far from aversion from the native courts being shown, the people under the Bombay Government have recently petitioned for the establishment of village *Moonsiffs*, similar to those at Madras. The European judges, in fact, exercise little more than appellate jurisdiction, combined, however, with the indispensable and highly important duties of watching over the conduct and proceedings of the native judges—a supervision which can never be abandoned or even relaxed with safety. Finally, the Indian Government can claim the distinction of taking the precedence of that of England in the establishment of courts analogous to the county courts, in establishing examinations to prove the capacity of pleaders before they are allowed to exercise their functions, and in fixing a limit to the costs of a suit.

Statistics of the Island of Portsea.

[Communicated to the British Association for the Advancement of Science by the Portsmouth and Portsea Literary and Philosophical Society, and read before the Statistical Section, September, 1852.]

1. *General History of the Municipal Government of the Borough of Portsmouth.*

AN entry in the Heralds' Books at the College of Arms, purporting to be signed by the Mayor of Portsmouth, with the arms and seal of the corporation, and to have been drawn up on a Visitation for Hampshire in 1686, states that, by charter of King Henry I., granted in the 6th year of his reign, the borough of Portsmouth was incorporated by the name of "Approved Men of Portsmouth." No other record of this charter is now known to exist. Charter of 6 Henry I.

Richard I. granted a charter, dated the 2nd of May, in the 5th year of his reign. It sets forth that the king had taken his borough of Portsmouth into his hands, and had granted an annual fifteen days' fair, and a weekly market, and that he discharged the Burgesses from tolls and other imposts, from suit to the Courts of the Sheriff and Hundred, and from numerous other services. This grant extends to them whithersoever they might go, by sea or land, throughout the realm. They were not to be impleaded concerning any tenement in the town, except before the king himself; and they were to hold their mansions and possessions with toll, by which it seems that the right of taking toll was granted, as well as exemption from it. King John granted a charter on the 5th October, in the 2nd year of his reign. This varies from the foregoing merely by enlarging the exception as to pleas concerning tenements in the town; it excepts pleas before the king himself or his chief justice. Charter of 5 Richard I.
Charter of 2 John

Henry III. granted a charter, dated at Oxford, on the 17th November, in the 14th year of his reign; by which the borough is granted in fee-farm, at a certain rent, "*Hominibus nostris de Portesm.*" This charter is not mentioned in the *inseximus* of any subsequent. Charter of 14 Henry III.

He granted a second, dated at Woodstock on the 18th November, also in the same year of his reign. This, however, appears to give no more than was granted by King John. Second Charter of 14 Henry III.

By a third charter, dated the 5th April, in the 39th year of his reign, he confirmed his own charters and those of Richard and John. Charter of 39 Henry III.

On the 4th July, in the 40th year of his reign, Henry III., by a fourth charter, granted a guild of merchants, and also freedom from caption both to person and goods, except where the person or owner should be a security or principal debtor, or where the principal debtor should belong to the community, and be capable of wholly or partially satisfying the debt, and the men of the guild should have failed to render justice. Charter of 40 Henry III.

A charter granted by Edward II., on the 12th of February, in the 6th year of his reign, confirmed those of Richard I. and John, and the 2nd and 3rd of Henry III.; and was itself confirmed by another granted by Edward III., on the 13th October, in the 32nd year of his reign. Charter of 6 Edward II.
Charter of 32 Edward III.

Charter of 8
Richard II.

Charter of 2
Henry IV.

Charter of 1
Henry VI.

By a charter dated the 12th October, in the 8th year of the reign of Richard II., the 4th of Henry III. was confirmed; and this of Richard was confirmed by a charter granted on the 7th February, in the 2nd year of Henry IV.

On the 15th July, in the 1st year of the reign of Henry VI., another charter of confirmation was granted by the assent of the lords spiritual and temporal, and the commonalty, in the insepimus of which the charter of Edward III. is omitted, and only the 3rd and 4th of Henry III. are mentioned.

Charter of 1
Edward IV.

That of Richard II. was confirmed by a charter granted on the 21st December, in the 1st year of the reign of Edward IV.

Charter of 2
Richard III.

This was confirmed by a charter granted on the 29th July, in the 2nd year of the reign of Richard III., and again by a charter granted on the 26th of January, in the 4th year of the reign of Henry VII. Henry VII.'s was confirmed by a charter granted on the 1st December, in the 3rd year of the reign of Henry VIII.; and Henry VIII.'s, by another granted on the 16th May, in the 4th year of the reign of Edward VI. The latter was confirmed by a charter granted on the 4th of February, in the 8rd year of the reign of Elizabeth. On the 15th February, in the 42nd year of the same reign, a second charter was granted. This recites that the borough had from time immemorial been governed by a mayor, two bailiffs, two constables, and other public officers from the burgesses and inhabitants. The time, however, at which the office of mayor was first in force in Portsmouth, is supposed to have been not earlier than the reign of Edward IV., at which time the town was probably governed by bailiffs, nor is it probable that it was later than that of Edward VI.

Charter of 4
Henry VII.

Charter of 3
Henry VIII.

Charter of 4
Edward VI.

Charter of 3
Elizabeth.

Charter of 42
Elizabeth.

The corporation is incorporated by this second charter of Elizabeth, by the title of "Mayor and Burgesses of the Borough of Portsmouth." The successor to the mayor named in the charter is to be chosen according to the ancient constitution. Immediately afterwards, the charter directs that he shall be chosen by the mayor and burgesses, and from the senior and principal, better and more honest burgesses. Jurisdiction is given over felonies and misprisions, with the exception of such as touch life or limb. A non-intromittent clause is given as to justices. The burgesses and inhabitants are discharged from attending county juries, excepting (if we understand the clause correctly) for causes arising within the borough, in which the mayor or burgesses claim any privilege or exemption. Power is given to take recognizances of debt by statute merchant, and recognizances of charters touching tenements within the borough. A general confirmation of ancient charters and liberties is made, with a grant of the borough in fee-farm at the ancient rent. There is a preservation of the rights of the Lord Mountjoy, Governor of Portsmouth, and his successors.

Charter of 3
Charles I.

In the 3rd year of the reign of Charles I., 4th November, 1627, a new charter was granted, dated at Westminster, under the writ of Privy Seal, which, after a slight suspension in the following reign, governed the borough until 1835.

Charter of 32
Charles II.

Another was subsequently granted by Charles II., in the 32nd year of his reign, 1682, which was acted upon till the Revolution; when it was discovered that the surrender of Charles I.'s had never been enrolled, and as the charter of Charles II. was granted partly in con-

sideration of the previous one having been duly surrendered, this was now deemed void; the charter of Charles I., therefore, now came into full operation.

Considerable modifications of this, the ruling charter, have resulted from the Municipal Corporations Act (5 and 6 Wm. IV., c. 76), passed in the year 1835, and other more recent statutes. By sec. 1* it was enacted, that so much of all charters then in force, relating to the several boroughs named in the Schedules A and B thereto annexed, as were inconsistent with, or contrary to its provisions, should be thereby repealed. Portsmouth was named in Schedule A. In order, therefore, to show the present municipal regulations affecting the borough of Portsmouth, each clause of the charter will be given in an abridged form, followed by such legislative enactments as alter or modify it.

Municipal Corporations and other Acts.

The charter, after reciting that the borough of Portsmouth, in the county of Southampton, was an ancient borough, and that its inhabitants, under various titles, had, from time immemorial, enjoyed certain privileges, either by charter or custom, and that the mayor and burgesses had prayed His Majesty to extend his grace to them and constitute them a body corporate, and grant them certain privileges for their better government; states, that the King, considering the utility of the said borough as a seaport town, and the necessity for providing for its good government, for the maintenance of peace and justice therein, and that he might expect the ready service of the mayor and burgesses, and their successors, granted that the borough should for ever thereafter, be a body corporate and politic, of "the Mayor, Aldermen, and Burgesses of the borough of Portsmouth, in the county of Southampton," by which name they should have perpetual succession, power to sell and dispose of real and personal property, to plead in any courts, and to have a common seal, to be used in the transaction of business, with liberty to change the same.

Charter of S Charles I.

Title of the Corporation.

By sec. 2, provisions are made, the effect of which is to continue to all persons who, before the passing of the Act, were entitled to, or possessed of corporate benefits, whether by virtue of any usage, custom, bye-law, or otherwise, the enjoyment of them, and to make it obligatory on the corporation to render to such individuals the benefits which they enjoyed before, subject to anything which before would have defeated the bye-law or custom under which they were enjoyed. (Rawlinson's Municipal Corporations Act, by Welsby, 3, n. 1.)

Municipal Corporations Act. Reservation of existing rights.

The corporation is styled in Schedule A, "The Mayor, Aldermen, and Burgesses of Portsmouth, in the county of Southampton." (Sec. 6.) The boundaries of the borough are to be the same as those set out in the statute 2 and 3 Wm. IV., c. 64, entitled "An Act to settle and describe the divisions of Counties, and the limits of Cities and Boroughs in England and Wales, in so far as respects the election of Members to serve in Parliament;" in which it is enacted that the borough of Portsmouth shall comprise the old borough of Portsmouth and the parish of Portsea. (Schedule O, 14.) By the above name the corporation is to have perpetual succession, and authority to do all such acts as they

Title of the Corporation.

Limits of the Borough.

* Whenever a section is named without referring to any statute, it is to be understood as being a section of the Municipal Corporations Act.

might have done in their corporate name before the passing of the Act. (Sec. 6.)

Power to sell,
lease, &c.

The corporation is not (except in pursuance of a contract entered into on or before the 5th June, 1835) to sell, mortgage, or alienate land, or to lease for a longer term than thirty-one years at a clear yearly rent, without fine; but if the council wish to sell, &c., or to lease on other terms, application may be made to the Lords Commissioners of Her Majesty's Treasury, and, with their consent, any sale, exchange, mortgage, or lease may be made. (Sec. 94, and 6 and 7 Wm. IV., c. 104, s. 2.)

Powers of renewal of leases are not to be affected by the Act. (Sec. 95.) Leases of certain buildings, and of ground for building on, or for making gardens, &c., may be made for seventy-five years (sec. 96), either at a reserved rent or a fine, or both, as the council shall think fit. (6 and 7 Wm. IV., c. 104, s. 2.)

Charities and
Schools.

Section 71 refers to the powers of the town council as trustees of charities. The following charities deserve notice, as more or less controlled by the Corporation:—

A person, whose name we have been unable to obtain, bequeathed 500*l.*, to be invested in the name of the corporation, upon trust, to pay the interest to the poor of the borough; the principal has been appropriated to borough uses, and in lieu thereof the corporation entered into a bond to pay 15*l.* as an equivalent for the interest, on the 21st December in every year, to the poor.

Richard Wilmot, by his will, dated January 22nd, 1805, bequeathed to his executors, James Wilmot, James Wilmot his son, and Elias Glide, the sum of 500*l.*, upon trust, to invest the same in the funds, or on mortgage security; and he declared that such sum, and the interest and dividends thereof, should be a perpetual fund, from which twenty poor boys should, for three years each, be educated in the knowledge of the English language, writing, accounts, and navigation. His executors, together with the Master-General of Ordnance, the principal Engineer of Government Works at Portsmouth, the Commissioner of Portsmouth Dockyard, the Master Shipwright of Portsmouth Dockyard, the two county members, and the Mayor of Portsmouth for the time being, or such of them as were willing to act, were to be the trustees for the purposes of the charity. They are to appoint a schoolmaster at a salary of 20*l.* per annum, and to provide a schoolroom and firing. His executors, during their lives, and the majority of such trustees, after their decease, were to fill up vacancies among the boys; six out of the twenty were to be selected from among the testator's poor relations, the other fourteen were to be the sons of poor widows resident within the parish of Portsea.

The building for the two schools of the Royal Lancasterian Institution of the borough was erected in 1812, on a piece of ground belonging to the corporation, for which a rent of 5*l.* was reserved, but this was annually returned as a charitable gift. The reversion in fee of the land was, in the year 1851, granted by the town council for the same institution, and new and improved schools are now (1852) in the course of erection.

The mayor is visitor of a free grammar school, founded in 1732 by Dr. Smith, a former burgess, for the education of sons of the inhabit-

ants of the borough. The Dean and Chapter of Christ Church, Oxford, are trustees, and a committee appointed by them supply vacancies.

7 Wm. IV., and 1 Vic., c. 78, ss. 45, 46, 47, and 48, point out the mode of authorising the transfer and receipt of dividends and funded property belonging to the corporation, whether as charitable trustees or otherwise, and also the application of such property. Provision is also made for the council acting as trustees where certain members of the old council were ex-officio sole trustees, and power is given to appoint a limited number of councillors to be joint trustees for certain purposes.

Any advowsons or ecclesiastical preferments belonging to the town council in its corporate right, and not as charitable trustees, are to be sold under the direction of the Ecclesiastical Commissioners for England, and the council are to convey the same when sold; the proceeds are to be paid to the treasurer, to be by him applied in satisfaction of debts contracted before the passing of the Municipal Corporations Act, or invested on government security for the use of the council, the annual interest thereon to be carried to the borough fund. (Sec. 139). The object and intention of the legislature were, by this section, to take from the municipal corporations all ecclesiastical patronage whatsoever, and to transfer the same to purchasers. Doubts, however, were entertained whether the right to present to certain curacies and readerships in the gift of, and paid by, certain municipal corporations, but which, for want of any regular endowment or augmentation, had not become perpetual cures or benefices presentative, could be sold under this section; and in consequence the statute 1 and 2 Vic., c. 31, was passed, enacting that every such right of nomination, vested in any municipal corporation, might be sold, and that after such sale, every such curacy, &c., should become a "benefice presentative," within the meaning of 36 Geo. III., c. 83, and every such curate, &c., and his successors should become and be a "body corporate," within 1 Geo. I., c. 10, s. 4. (Rawlinson's Municipal Corporations Act, by Welsby, 228, n. 1.) The Corporation of Portsmouth had no ecclesiastical patronage.

That there should be a mayor and 12 aldermen, to be elected in a manner thereafter described; such mayor to be chosen from among the aldermen.

Charter of 3 Charles I.
Mayor and Aldermen.

That the aldermen should compose the council, to assist the mayor in the performance of his duties.

Functions of Aldermen.

That the mayor, aldermen, and burgesses, or the greater part of them, whereof the mayor should be one, might make such bye-laws as should appear to them desirable for the better regulation of the inhabitants, and to regulate their conduct in their various occupations, and also for the better care of the land to be acquired as aforesaid; and that they might, by the mayor and aldermen, (being the council of the said borough,) or the greater part of them, impose reasonable penalties and punishment, by fine or imprisonment, or both, upon the transgressors of such bye-laws, which fines were to be levied to the use of the corporation without the impediment of the Crown or its officers, provided that such laws and punishments were not repugnant to the laws of the realm.

Bye-Laws.

Appointment
of Mayor and
Aldermen.

Henry Holt, the then mayor, was appointed the first mayor under the present charter, to continue in office until the ensuing feast of St. Michael the Archangel, or, after that, until one of the aldermen should be sworn to the same office, and should first take the corporal oath before the last mayor or two aldermen faithfully to perform his duty. The following persons were appointed aldermen:—William Haberley, William Towerson, Owen Jenens, Henry Jenens, John Pares, John Lardner, Richard Jaes, William Winter, William Brook, Henry Wentworth, Robert Woodnutt, and Richard Jenens, who were in like manner to take their corporal oaths, and then to continue in office for life, unless sooner removed for ill conduct.

Mayor, how
elected.

That the mayor, aldermen, and burgesses were to have authority to assemble annually in the guildhall of the borough, on the Monday seventh-night before the feast of St. Michael the Archangel, and nominate and elect one of the aldermen to be mayor for the year ensuing, or until one other of the said aldermen should be sworn in his stead.

That the said mayor should on such feast-day take the said corporal oath in the manner aforesaid.

That if a mayor, during his mayoralty, should die, or be removed by the aldermen, or a majority of them, for misconduct, the aldermen and burgesses should elect another, to serve until another of them should be chosen in the manner before described; and that the mayor elected to supply such vacancy should, on entering office, be sworn before two aldermen.

Removal of
Alderman.

That any alderman might on reasonable grounds be removed by the mayor and other aldermen, and that, on the death or removal of an alderman, the rest, together with the mayor, should elect a burgess to complete the number.

Fines for
non-accept-
tance of
office.

That if, on the election of any of the said aldermen or burgesses to the office of mayor or alderman, he should refuse to accept the same, the mayor and council might fine and imprison him until payment.

Deputy
Mayor, how
elected.

That the mayor during illness, or on leaving the borough with the consent of a majority of the aldermen, might appoint from among the aldermen a deputy; such deputy to take the oath in manner aforesaid.

Burgesses,
how elected.

That the mayor and aldermen might at their discretion elect burgesses, and should administer to them an oath of fealty to the borough, and also for the faithful performance of their duties.

Municipal
Corporations
Act.
Burgesses
and Freeman,
how elected.

These regulations have been thus altered:—Every male of full age, who, on the last day of August in any year, has for three years previously occupied within the borough a house or shop, which has during those three years been rated to the relief of the poor; who has paid poor-rates and borough-rates (if any); who has been, during the time of such occupation, a resident householder within seven miles of the borough, and has been duly enrolled, is entitled to be a burgess; but aliens and persons who have received parochial relief are not to be enrolled. (Sec. 9.)

By section 2, no person is to be made burgess or freeman by gift or purchase. Sections 10, 11, 12, and 13, and 7 Wm. IV, cap. 78,

sects. 7 and 8, relate also to the qualifications of burgesses and the mode of enforcing them.

The Town Clerk is to make up and keep a roll of the freemen of the borough for perusal and sale. "Such list will now, by virtue of section 5, contain the following classes of persons:—1st. All persons who, on the 9th September, 1835, had been admitted as burgesses or freemen; 2nd, All persons who were entitled on the 9th September, 1835, to have been admitted, and who have since (7 Wm. IV., and 1 Vic. c. 78) been admitted; 3rd, All persons who, since the 9th September, 1835, have become entitled to be, and have been admitted, in respect of birth, servitude, or marriage." (Rawlinson's Municipal Corporations Act, by Welsby, 8, n. 1.)

Burgesses
and Freemen,
how elected.

Exclusive rights of trading are abolished. (Sec. 14.)

The overseers are, on the 5th September in every year, to make lists of all persons entitled to be burgesses in their respective parishes, to deliver the same to the town clerk, and to keep copies of such lists for public inspection. The town clerk is to have copies printed, that any one requiring the same may have a copy on paying a reasonable sum. He is also to fix a copy on some conspicuous place within the borough, for a week preceding the 15th September in every year. (Secs. 15, 16.)

Any person whose name has been omitted from the list, may claim to have it inserted therein, by giving notice in writing to the town clerk before the 14th September. And any person whose name has been thus inserted, may object to the right of any other person to have his name retained on the list, by giving notice to the town clerk and to the person objected to. The town clerk is to cause a list of claimants, and of persons objected to, to be published; and copies of such lists are to be kept for sale. (Sec. 17.)

Sometime between the 1st and 15th October, the mayor and two assessors (thereinafter directed to be appointed) are to hold a court, for the purpose of deciding upon claims and objections, and of correcting mistakes in the lists. In case the court direct a name to be expunged from the list, an appeal lies to the superior courts by means of the writ of mandamus (Sec. 18, and 7 Wm. IV., and 1 Vic., c. 78, s. 24.) By statutes 6 and 7 Vic. c. 85, s. 5, provisions are made for expediting proceedings by way of mandamus and quo warranto.

The mayor has power to administer oaths to the several persons attending the court. (Sec. 18.)

All persons allowed to make affirmation instead of taking oath, may do so in every case where an oath is required by the act, and the making a false affirmation is to be punished as perjury.

The mayor and assessors are to decide claims and objections, &c., and the mayor is to sign the list in open court. (Sec. 19.)

By 7 Wm. IV., and 1 Vic. c. 78, s. 3, all elections had before the passing of that Act, (July, 1837,) or to be had under that Act before the election of assessors, are declared as good as if had before the mayor and assessors jointly. By sec. 5 of the same Act, the burgess-roll is not to be questioned for want of title in the mayor or assessors; and by sec. 6, it is to be in force until the revision of the new burgess-list.

The revised borough lists are to be kept by the town clerk and copied into books, with the names numbered; such book to be the roll

of burgesses entitled to vote. Copies of the burgess-roll are to be printed for sale. (Secs. 22, 23.)

Borough, how
constituted.

Aldermen,
how elected.

The mayor, aldermen, and councillors to be chosen in every borough are together to constitute the council of the borough. The borough of Portsmouth is to have a mayor, fourteen aldermen, and forty-two councillors. (Sched. A., s. 1.) In every third year the council are to choose from among the councillors, or persons qualified to be councillors, the aldermen of the borough, or as many as are necessary to supply the places of those who go out. One-half are to go out every third year, being those who have been longest in office, without re-election. The outgoing aldermen may be re-elected, but they are not entitled to vote in the election of new aldermen. (Sec. 25.) The mode of conducting the election is prescribed by 7 Wm. IV., and 1 Vic., c. 78, s. 14, which empower the mayor or chairman to give the casting vote in case of an equality of votes. Extraordinary vacancies in the office of alderman are to be filled up within ten days, by the election of a councillor or person qualified to be a councillor, who is to hold office during the same time that the person whose place he succeeds to would have held it. (Sec. 17.)

Persons in holy orders, ministers of dissenting congregations, persons who are not entitled to be on the burgess-list, who are not possessed of real or personal estate, or both, to the amount of 1000*l.*, who are not rated to the relief of the poor to the value of not less than 30*l.* annually, who hold any office of profit (other than that of mayor*), in the disposal of the borough, or who have an interest in any contract on behalf of the council, cannot be elected aldermen or councillors. (Sec. 28.)

By 5 and 6 Vic. c. 104, s. 1, it is enacted, that the word "contract" in the above section, is not to extend to contracts for sale, lease, or purchase of land, &c. And no person is to be disqualified by reason of his being a proprietor or shareholder of any company which shall contract with the council of the borough for lighting, or supplying with water, or insuring against fire, any part of the borough. (Sec. 28.)

By 7 Wm. IV., and 1 Vic., c. 78, s. 15, auditors and assessors are disqualified from being members of the council.

By 5 and 6 Vic., c. 104, s. 2, members of the council are not to vote or take part in the discussion concerning any matter in which they are pecuniarily interested.

* Mr. Welsby, in his note on sec. 58, which enables the council to grant a salary to the mayor, remarks, "In all cases it will be seen that the mayor of a borough may be paid such salary, or allowance, as the council may think reasonable. Previously to the passing of this Act, the mayors were generally allowed salaries as a remuneration for the labours and expenses necessarily incident to the mayoralty. In some cases, doubtless, these sums may have been too large, but since the new councils have been elected a contrary extreme has been generally adopted; and, in many boroughs, no salary or allowance of any kind is made to the mayor. In the larger boroughs, where no police magistrate has been appointed under this Act, the duties devolving on the mayor are of a somewhat onerous description, and it is hardly to be expected, except perhaps in times of political excitement, that professional men, or merchants, or other persons of respectability in the borough, will give up, gratuitously, their time and labour, to the sacrifice or serious detriment of their private affairs, without, at all events, some allowance for the expenses which are 'necessarily incident to such an office.'" In Portsmouth no such remuneration is given to the mayor.

Persons whose names are on the burgess-roll, and such persons only, are entitled to vote in the election of councillors, auditors, and assessors. (Sec. 29.) Councillors,
how elected.

On the 1st November in every year, the burgesses are to assemble and elect councillors to supply the place of those who go out of office. (Sec. 30.)

By 7 Wm. 4 and 1 Vic. c. 78, ss. 25, 26, in case elections of municipal officers are not made within the time appointed, the corporation may proceed to such elections on the following day, and the powers given to the Court of Queen's Bench under 11 Geo. I. c. 4, are extended to elections under the Municipal Act. One third part of the council are to go out of office every year, being the third part who have been longest in office without re-election; but by sec. 26 this is not to affect the mayor or aldermen. Any councillor going out of office may be re-elected. (Sec. 31.) Secs. 32, 33, 34, and 35, point out the mode of proceeding at elections of councillors for boroughs not divided into wards; but by sec. 43, the same mode is to be adopted where there is such division.

Such elections, in wards, are to be held before the alderman yearly appointed for that purpose by the councillors of the ward (sec. 43), or, in case of his illness or incapacity, before another alderman to be appointed by the mayor (7 Wm. IV., and 1 Vic., c. 78, s. 16), and before the two assessors.

The alderman and assessors are to examine the voting papers delivered by the electors, and to declare elected the required number of persons, who have the greatest amount of votes. In case of an equality of votes, the alderman and assessors, or any two of them, may give the casting vote.

The town-clerk is to keep the voting papers for six months, at his office, for public inspection. One shilling is to be paid for every search. The mayor is to publish the names of the councillors elected.

On the 1st March in every year, the burgesses of each ward are also to elect two assessors for such ward. Such elections are to be held before the alderman yearly appointed in that behalf, by the councillors for the ward (sec. 43), or, in case of his illness or incapacity, before such other alderman as the mayor shall appoint (7 Wm. IV., and 1 Vic., c. 78, s. 16), and before the two assessors. The election is to be conducted in the same manner as that of councillors. The assessors are to continue in office for one year. No burgess is to vote for more than one assessor, or to be eligible, who is a member of the town council, or town-clerk, or treasurer of the borough. (Sec. 37.) Assessors,
how elected.

By 7 Wm. IV., and 1 Vic., c. 78, s. 17, every assessor, when elected, is to appoint, under his hand, a deputy, to perform his duties in case of illness or incapacity, such appointment to be signified to the council, and entered on their minutes.

The aldermen and assessors in wards are to have the same powers in elections as the mayor and assessors would have had for the whole borough, had there been no division. (Sec. 43.)

The burgesses are, on the 1st March in every year, to elect, by a majority of votes, from the persons qualified to be councillors, two assessors for revising the burgess-lists with the mayor. The election Assessors (to
revise Burgess
lists with
Mayor), how
elected.

is to be conducted in the same manner as that of councillors. (Sec. 37, and 7 Wm. IV., and 1 Vic., c. 78, s. 4.)

Determination of existing bodies.

Division of boroughs into wards.

Section 38 provides for the determination of office of bodies existing at the time of the Act coming into operation.

By sec. 39, certain boroughs are divided into wards; Portsmouth being divided into 7. (Schedule A, sec. 1.)

The revising barrister had authority to revise, in the first year of the Act coming into operation, the burgess and council lists; and was also, within six weeks of the passing of the Act, to set out the limits and boundaries of the several wards of boroughs; particulars of such divisions were to be notified to one of His Majesty's Principal Secretaries of State, and, if the king, by the advice of the Privy Council, approved of it, public notice was to be given in the "London Gazette," and another copy of such particulars was to be delivered to the town clerk, to be preserved by him among the public documents of the borough. Such division was to be binding, until altered by Act of Parliament. The number of councillors for each ward was to be assigned by the barristers, according to certain rules, and, thereupon, the same steps were to be taken as those directed in the 39th section *supra*. (Sec. 40.) In some boroughs, ancient divisions into parishes or districts, for the purposes of local acts, might be regarded by the barristers, for the sake of convenience, in the division of such boroughs into wards. (Sec. 41.)

Burgesses are to vote in the ward in which their property is situate, and if they have property in more than one, they are to elect in respect of which they will be enrolled and vote. (Sec. 44.) Lists of the burgesses in each ward are to be made out yearly. (Sec. 45.) If any person is elected a councillor or assessor in more than one ward, he is within three days to make his election, and if he neglect to do so the mayor may declare for which he is to be considered as elected. (Sec. 46.)

Occasional vacancies among Councillors, &c., how supplied.

Occasional vacancies of councillors, auditors, or assessors are to be filled up by fresh elections within ten days, those thus elected to remain in office for the rest of the time for which the former were elected. (Sec. 47.) By 7 Wm. IV. and 1 Vic., c. 78, s. 11, if an election take place to supply more than one extraordinary vacancy among the councillors, the candidate elected by the smallest number of votes is to be considered as elected in the place of him who would regularly have first gone out of office, and the person elected by the next smallest number, is to be considered as elected in the place of him who would next have gone out of office, and so on.

Penalties against officers not complying with the Act. Mayor, how elected.

By sec. 48, certain penalties are enacted against such mayors, aldermen, assessors, overseers, and town clerks as shall neglect to comply with the provisions of the Act.

On the 9th November in every year the council are to elect from the aldermen and councillors, a mayor, to continue in office for one year (sec. 49), and until his successor shall have accepted the office of mayor, and shall have made and subscribed the requisite declaration. (6 and 7 Wm. IV. c. 105, s. 4.) In case of a vacancy, the council are, in the same manner, to make the election within ten days. (Sec. 49.)

No election of any mayor is to be called in question for defect in

his title to the office of alderman or councillor, to which he may have been previously elected, unless by *quo warranto* within twelve months from his election to such office of alderman or councillor, (6 and 7 Vic. c. 89, s. 1), and, by the same section, all elections are to be deemed valid unless so called in question.

The mayor, aldermen, councillors, or assessors are not to act until they have made a declaration of acceptance of office, in the form prescribed by the Act, before two aldermen or councillors. Aldermen, having made such declaration, may also be required, by any two members of the council, once in every three years, to make a declaration that they are still qualified. Making the declaration of acceptance of office is not to dispense with the necessity of making the declaration prescribed by 9 Geo. IV. c. 17. But by statutes 1 and 2 Vic. c. 5, and 1 and 2 Vic. c. 15, all Quakers, Moravians, and Separatists, on accepting any office connected with a municipal corporation, may make a declaration in the form contained in 1 and 2 Vic. c. 5, s. 1, in lieu of the one required by 9 Geo. IV. c. 17, and by sec. 50 of the Municipal Corporations Act. And by 8 and 9 Vic. c. 92, a similar privilege is extended to persons of the Jewish persuasion.

Declaration to be made by officers on taking office.

Every Burgess elected to the office of alderman, councillor, auditor, or assessor, and every councillor elected to the office of mayor, must either accept the office or pay a fine to the borough-fund, to be fixed by a bye-law of the council, such fine not to exceed 100*l.* in the case of a mayor, or 50*l.* in either of the other instances.

Fines for non-acceptance of offices.

If the declaration of acceptance of office be not made and subscribed within five days after the election, the fine becomes due. Certain exemptions from serving are made in favour of persons who are bodily or mentally disabled from various causes,—persons above sixty-five years of age,—persons who have previously served, or paid the fine, within five years,—also military, naval, and marine officers in full-pay, and any officers resident and employed in any dockyard, victualling-yard, arsenal, or barracks.

By 6 and 7 Wm. IV., c. 105, s. 8, any corporate officer may resign his office on payment of the same fine which he would have been liable to for not accepting such office; and no person enabled by law to make an affirmation instead of taking an oath, is to be liable to pay a fine for not accepting any municipal office, by reason of his refusal, on conscientious grounds, to take an oath, or make a declaration required by the Municipal Corporations Act, or to take upon himself the duties of such office.

If any mayor, alderman, or councillor shall be declared bankrupt or insolvent, or shall compound by deed with his creditors, or, being a mayor, shall absent himself for more than two calendar months, or, being an alderman or councillor, for more than six months (except in case of illness), he shall lose his office, and, in the case of absence, shall incur, besides, a fine, as in sec. 51; but every such person may, under certain circumstances, be re-elected. (Sec. 52.)

Disqualification of Members of the Council.

Any person acting as mayor, alderman, councillor, auditor, or assessor, without having made the declaration of acceptance of office, or without being duly qualified, or after ceasing to be qualified, or after becoming disqualified to hold such office, is to forfeit 50*l.* (Sec. 53.)

Penalties for acting without being qualified.

All acts, however, of persons in possession of the office of mayor, alderman, councillor, auditor, or assessor, are to be valid. And by 6 and 7 Wm. IV., c. 104, s. 7, no person enrolled on the burgess-roll of the borough, for the time being, is to be liable to any penalty for acting, on the ground that he was not entitled to be on the burgess-list. And by 7 Wm. and 1 Vic., c. 78, s. 1, no municipal election is to be questioned on account of want of title in the presiding officer, provided he be in possession of the office; and the acts of persons are declared legal, if the person before whom their election took place had taken upon himself the office.

Penalties for
bribery.

Persons convicted of bribery are liable to a penalty of 50*l.*, and are also disqualified from voting at any election in the borough, or at any municipal or parliamentary election in the kingdom, and also from holding any municipal office within such borough. (Sec. 54.)

Persons offending in any of the cases mentioned in sec. 54, are, on informing against others so offending, to be discharged from all penalties. (Sec. 55.)

No person is to be liable to incapacity, penalty, &c., unless prosecuted within two years from the commission of the offence. (Sec. 56.)

Mayor to be
Justice of
Peace, and
Returning
Officer at
Parliamentary
elections.

The mayor is to be a justice of the peace for the borough, during his mayoralty, and for the succeeding year, and returning officer at elections of members to serve in parliament. If the mayor be, from any cause, incapable of acting as returning officer, the council are to appoint one of the aldermen. (Sec. 5.)

Bye-laws.

The council have power to make bye-laws for the government of the borough, and for the prevention and suppression of nuisances, not provided for by local acts. In Portsmouth there are such acts.

They may also appoint fines, not exceeding 5*l.*, for the prevention and suppression of such offences.

No bye-law is to be made unless at least two-thirds of the council be present; nor is any bye-law to be in force until forty days after the same, or a copy of it, shall have been sent to one of Her Majesty's principal Secretaries of State, and another affixed to the outer door of the Town Hall, or some other conspicuous place. If Her Majesty, with the advice of her Privy Council, disallow such bye-law, within the forty days, it shall be of no force. She has power, also, to enlarge such time. (Sec. 90.) All the provisions relative to offences against the Act, punishable upon summary conviction (see *infra*, page 66), are to apply to offences committed in violation of bye-laws. (Sec. 91.)

Meetings
of the Council.
Business,
how trans-
acted.

All acts of the council are to be decided by a majority of the members of the council present; one third part of the whole number to form a quorum. The mayor is to preside; and the mayor, or in his absence such alderman, and in the absence of all the aldermen such councillor, as the council present shall choose to be chairman of the meeting, is to have a casting vote in all cases of equality of votes. Minutes of the proceedings at every meeting of the council are to be kept in a book, to be signed by the member of the council presiding at such meeting, and to be open to the inspection of the burgesses. (Sec. 69.) And by 7 Wm. IV., and 1 Vic., c. 78, s. 22, any burgess may, at convenient hours, take copies of or extracts from such minute-book, and also of any order in council for the payment of money. And any alderman or councillor is to have the same right with regard to a

book directed by s. 93 to be kept by the treasurer. Three days notice of the meetings of the council is to be given, signed by the mayor, who has power to call meetings when he thinks proper. Any five members of the council, after an unsuccessful application to the mayor to call a meeting, may do so by giving notice of such meeting, signed by themselves, stating the business to be transacted at such meeting. A summons to attend, specifying the business to be transacted, and signed by the town-clerk, is to be left at the residence of every member of the council, three days before every meeting.

Quarterly meetings of the council are to be held on certain days in every year, for the transaction of general business, but no notice need be given of the business to be transacted on such days. (Sec. 69.)

The council may appoint, out of their own body, any number of committees, consisting of as many members as they may think proper; their acts to be subject to the approval of the council. (Sec. 70.)

Committees of the Council.

Power was given to the trustees of certain local boards for paving, lighting, &c., towns, to transfer their office to the town council, by writing, under their hands and seals; but this power has not been exercised in the borough of Portsmouth, where such local boards are still existing in the parishes of both Portsmouth and Portsea.

Trustees of Local Boards may transfer their office to Council.

By 6 and 7 Wm. IV., c. 105, s. 8, the powers conferred by local acts on justices in quarter sessions, which did not relate to the business of a court of civil or criminal judication, and were not within the powers of the recorder, were vested in the council, to be acted upon at any quarterly meeting, or by a committee, or any three of a committee, to be appointed at a quarterly meeting.

Certain Powers conferred by Local Acts on Justices to be performed by Council.

That there should be a recorder for the borough, who should, previous to entering office, take an oath before the mayor, for the faithful discharge of his duty; and Thomas Watman, Esquire, was thereby appointed the first to this office, which he was to hold during good behaviour. That he should assist the mayor and aldermen in the business of the court of record, and any other court to be holden in the borough.

Charter of 3 Charles I. Recorder, appointment and duties of.

That upon the death of the said Thomas Watman, the mayor and aldermen, or the survivor of them, might elect another to supply his place, who should hold his office on the same tenure, and on taking the same oath.

That a court of record might be holden before the mayor, recorder, and aldermen, or any four or more of them (the mayor or recorder to be one), in the Guildhall every Tuesday, (except in the week of Easter, Pentecost or Christmas,) with power to hear and determine all personal and mixed actions, in such manner and for such amounts as the said mayor and burgesses might then hold plea there; that the appearance of the defendants might be compelled by summonses, attachments, and distresses directed to the serjeants-at-mace of the said borough, and in the absence of anything whereon to distrain, to compel appearance by attachment on the bodies of such defendants, and to proceed generally, both in pleading and practice, in the same manner as in the said borough, or in any city or other borough in England.

Court of Record.

That a court-leet and view of frankpledge should be held within the said borough, on the Monday after the feast of St. Andrew the

Court Leet and view of Frankpledge.

Apostle, and Thursday in the week of Easter, or at some other convenient day within one month of the feast of St. Michael the Archangel in every year, before the mayor, or recorder, and aldermen of the borough.

Municipal
Corporations
Act.

The following alterations have been made with respect to the borough court of record, the borough court of quarter sessions (which superseded the court-leet and view of frankpledge), and the appointments, privileges, and duties of the recorder.

Court of
Quarter
Sessions.

The Municipal Corporations Act abolished the borough court of quarter sessions, which was accustomed to be held at the time the Act passed, but upon petition to the king, a separate court of quarter sessions for the borough was granted (under s. 103), and a recorder was appointed for such court, being a barrister of not less than five years' standing, to hold office during good behaviour, and to be sole judge.

Recorder,
appointment
and duties of.

Such court is to be a court of record, and to have cognizance of all crimes, offences, and matters whatsoever cognizable by any court of quarter sessions of the peace for counties in England, with a few specified exceptions. (Sec. 105.)

The recorder is to hear and determine appeals against borough rates. (Sec. 92.) Under 5 and 6 Wm. IV., c. 63, s. 17, he appoints an inspector of weights and measures for the borough. (Rawlinson's Municipal Corporations Act, by Welsby, 187, n. 1.)

The mayor, in the absence of the recorder and deputy recorder, may open and adjourn the court of quarter sessions, and respite all recognizances conditioned for appearing at the same. (Sec. 106.)

Boroughs to which separate courts of quarter sessions have been granted, are no longer to contribute to county rates. (Sec. 112.)

By 7 Wm. IV., and 1 Vic., c. 19, recorders, or other persons presiding in the court of quarter sessions, are empowered to divide their courts when the business is likely to occupy more than three days, and to appoint a barrister of not less than five years' standing, to be called an assistant barrister, to preside in such second court. Power is also given for the appointment of other necessary officers, and for the remuneration of all these.

Deputy Re-
corder, ap-
pointment of.

The recorder is *ex-officio* a justice of the peace for the borough, although he may not be qualified by estate for a county justice;—he is to have precedence in all places within the borough next after the mayor, he is to be paid out of the borough fund the salary named in the petition of the council; but he is not to be member of parliament, alderman, councillor, or police magistrate of the borough. In case of sickness, or unavoidable absence, he may, under his hand and seal, appoint a deputy (being a barrister of not less than five years' standing,) to act for him at the ensuing quarter sessions only. (Sec. 103.) Under this section of the Municipal Act, the consent of the council was required; but the necessity of obtaining this consent being productive of great inconvenience, power is given by 6 and 7 Vic., c. 89, ss. 7 and 8, to the recorder *alone* to appoint a deputy. (Rawlinson's Municipal Corporations Act, by Welsby, 185, n. 3.)

The recorder and justices are not to be capable of acting until they have taken before the mayor, or any two aldermen or councillors,

(without suing out any special *dedimus* for that purpose, 6 and 7 Wm. IV., c. 105, s. 3,) the oaths required to be taken by justices of the peace, except the oath as to qualification by estate, and also a declaration, in the form prescribed by the Act, for the faithful performance of their duty. (Secs. 104, 105.)

The council are to appoint a clerk of the peace, also to hold office during good behaviour.

Clerk of the Peace, appointment of Court of Record.

By sec. 118, amended and explained by 6 and 7 Wm. IV., c. 105, s. 9, 7 Wm. IV., and 1 Vic., c. 78, ss. 32, 33, 34, 35, and 36, and 2 and 3 Vic., c. 27, provisions are made for holding borough courts of record, as before the Municipal Corporations Act, but, in certain cases, with extended jurisdiction. Personal actions to the extent of 20*l.*, and actions of ejectment where the rental is not more than 20*l.*, may be tried; but no action in which the title to any land, tithe, toll, market, or franchise is questioned. It is to be held before the recorder, four times a year for the trial of issues of fact or of law, at intervals not greater than four months.

In the Portsmouth borough court of record, the business, if any, is transacted after the business of the court of quarter sessions. Any matter, except the trial of any issue, may be disposed of by the recorder's deputy (being a barrister or attorney of not less than five years' standing); or, in his absence, by the registrar of the court.

The recorder is to be paid by salary, to be fixed by a bye-law of the council. He may make rules for the regulation of the court, subject to the allowance of three of the judges of the superior courts. Accordingly, in 1842, Christopher Rawlinson, Esq., (now Sir Christopher Rawlinson, Chief Justice of the court of Madras,) who was then recorder of the borough of Portsmouth, framed a set of rules, which were confirmed by three judges, and which now regulate the practice of the court. Upon the petition of the council, and of the justices of any adjoining district, in quarter sessions assembled, the Queen, by the advice of the privy council, may extend the jurisdiction of the court to such adjoining district. The council are to appoint all the officers of the court. (Sec. 119.) Since the coming into operation of the "Act for the more easy recovery of small debts and demands in England," stat. 9 and 10 Vic. c. 95, amended by stat. 13 and 14 Vic. c. 61, the practice in the borough court of record has almost entirely ceased.

For the eligibility of jurors, the property qualification specified in 6 Geo. IV., c. 50, is not required; and every burgess, disqualified or not exempted by any other provision of the same Act, is liable to serve on grand juries, on the juries summoned to sit on trials of issues joined in the court of quarter sessions, and in the court of record. The clerk of the peace is to give notice of the holding of the court of quarter sessions, to summon the grand and petty juries for such court, and for the borough court of record. The court may fine jurymen for non-attendance, or for withdrawing themselves from the court; such fines to be levied by distress.

No person is to be required to serve on a jury more than once in a year, (sec. 121,) unless all the persons liable to serve have been summoned during that year. (7 Wm. IV., and 1 Vic. c. 78, s. 36.)

Members of the town council, borough justices, the treasurer, and town-clerk, are exempted from serving on borough and county juries;

and burgesses are also exempted from serving on juries at the general or quarter sessions. (Sec. 122.) All chartered exemptions from liability to serve on juries are abolished. (Sec. 123.)

The fees to be taken by the clerk of the peace, the clerk to the justices, the registrar, and officers of the borough court of record, the town council are authorized to determine, subject to the approval of one of her Majesty's principal Secretaries of State.

By 2 and 3 Vic., c. 27, s. 1, the judge of the court of record has authority to make, alter, and revoke the rules for appointing the times of holding such court, for regulating the forms and manner of proceeding, the process, appearance, practice, and pleadings in the court, and for settling the reasonable fees of the attorneys therein practising; provided always, that no such regulations be of any force until confirmed by three of the judges of the superior courts of common law at Westminster. Tables of such fees are to be hung up in the town clerk's office, the justices' room, the court of quarter sessions, and the court of record.

Charter of 3
Charles I.
Justices,
appointment
and func-
tions of.

That the recorder, and each mayor for one year after his mayoralty, together with three of the aldermen, should be justices to keep the peace within the borough, and to preserve the statutes of artificers and labourers, weights and measures, within the borough; and to hear and determine all manner of misdemeanours and offences arising within the said borough, and all other matters and things usually appertaining to the office of justice of the peace, and to punish the same offences; but not to have cognizance in matters of treason, murder, or felony, or any other matter touching the loss of life or member, without special mandate from the throne.

That no justice of the peace for the county of Southampton should interfere with any matter arising within the borough.

That the said Owen Jenens, William Towerson, and Henry Jenens, three aldermen as aforesaid, should be justices within and for the borough, until the feast of St. Michael the Archangel then next following, and from thenceforth until others should be elected in their place. That the mayor, aldermen, and burgesses, or the majority of them, should, on every Monday seventh-night before the feast of St. Michael the Archangel, elect three aldermen of the said borough to be justices for the ensuing year, and until others should be elected in their place; and in case of the death of one of them, to elect another, who should take the same oath, and hold office during the time that his predecessor would have held it.

Gaol.

That there should be a common gaol, or prison, in the borough, for the keeping of all persons attached or sentenced to the same for any cause arising within the borough; the mayor for the time being, or any person appointed by him, to be the keeper of it.

Justices,
functions of.

That the justices of the peace, or any two or more of them, should, by their warrants in writing, signed by themselves, be authorized to send to the county gaol, to be tried by the justices there, any traitors, murderers, homicidea, felons, robbers, and other malefactors; for which purpose their warrant in writing, signed by themselves, should be a valid authority for the sheriff of the said county and the keepers of the said county gaol, to receive such malefactors, and to retain them until

their trial before the justices of assize, and that these letters patent, or an enrolment of them, should be to the sheriff and keeper of the said county gaol, a sufficient warrant.

In addition to the recorder, by sec. 57, the mayor is to be a justice of the peace for the borough during his mayoralty, and for the ensuing year.

Municipal
Corporations
Act.
Justices,
appointment
and func-
tions of.

By sec. 98, the queen's commission may be issued to as many persons as she may think proper, to act as justices in the borough, such persons to reside within, or within seven miles of, the borough, while in office; but, by sec. 101, they need neither be burgesses, nor be qualified by estate, but in all other respects they must be qualified as other justices of the peace. Fifteen borough magistrates have been appointed for the borough of Portsmouth under this provision.

By 7 Wm. IV., and 1 Vic., c. 78, s. 31, offences against local acts are made cognizable by borough justices. By 12 and 13 Vic., c. 18, s. 1, the provisions of 11 and 12 Vic. cc. 42 and 43, are declared to extend to borough justices. By sec. 111, and 12 and 13 Vic., c. 8, the borough justices are to have the exclusive right of appointing overseers.

The council may make a bye-law requiring to have one salaried police magistrate or more, specifying the salary proposed to be given. Such bye-law is to be transmitted to one of Her Majesty's principal Secretaries of State, whereupon the Queen may appoint such magistrates, being barristers of not less than five years' standing, their salaries to be paid quarterly out of the borough fund. In case of vacancy, fresh application is to be made by the council. (Sec. 99.) No stipendiary magistrate has been appointed for the borough of Portsmouth.

The council are to provide, furnish, and maintain a police-office for transacting the business of the borough justices. (Sec. 100.) The borough justices hold their sittings in the Town Hall; where the court of quarter sessions, court of record, and meetings of the town council are also held.

Summonses and warrants may be served and executed in the county in which the borough is situate, or within seven miles thereof; but the borough justices are not to sit at courts of general gaol delivery, or general or quarter sessions, or in making or levying any county rate, or rate in the nature of a county rate. (Sec. 101.)

By 12 and 13 Vic., c. 64, any two or more borough justices are to have all the powers and authorities, relative to the relief of the poor, which any two or more county justices out of general or quarter sessions have, by virtue of the Act of 43 Eliz., c. 2. The borough justices are to appoint a clerk, to be removeable at their pleasure, who is not to be clerk of the peace, alderman, or councillor, nor to be concerned in the prosecution of offenders committed by the borough justices, under a penalty of 100*l*. (Sec. 102.)

The council are to appoint a watch-committee, consisting of mem- Police.
bers of the town council, with the mayor at their head, such committee to act by the majority present at any meeting of not less than three. They are to appoint police constables, to be sworn in before some borough justice. Such constables may act for the county within which the borough is situate, as well as for the borough. (Sec. 76.)

Police.

The watch-committee may make regulations for the management of the constables. (Sec. 77.) In 1840, the watch-committee of the Portsmouth town council published a code of instructions and regulations for the observance of the police force. The watch-committee, or any two borough justices, may suspend or dismiss any constable. (Sec. 77.) Constables have power to apprehend idle and disorderly persons, or persons suspected of an intent to commit felony. (Sec. 78.)

Constables, attending at the watch-houses in the night, may take bail, by recognizance, from persons brought before them, without warrant, for petty misdemeanours; such recognizances to be conditioned for the appearance of the parties before a magistrate. In default of appearance the recognizance is to be estreated; but the time appointed for hearing may be enlarged. (Sec. 79.) Any constable convicted before two justices of neglect of duty, or disobedience to lawful orders, may be dismissed, or imprisoned for any time not exceeding ten days, or be fined in any sum not exceeding 40s. (Sec. 80.) A penalty, not exceeding 5*l.*, may be inflicted on any person convicted, before two justices, of assaulting any constable, or of resisting him in the execution of his duty, or of inciting others to do so; or an indictment may be laid for the offence; but the offender is not to be subject to both kinds of prosecution. (Sec. 81.) The salaries and extraordinary expenses allowed to constables are to be under the control of the watch-committee, subject to the approval of the council, and are to be paid by the treasurer of the borough.

Rewards for extraordinary diligence and exertion, and compensation for wounds or injuries, or long services, such as disable from further service, may also be granted by the same authority. (Sec. 82.)

By 11 and 12 Vic., c. 14, a borough police superannuation fund is authorised to be established. (Sec. 1.) It is to be supported by deducting a certain sum, not exceeding one thirty-sixth, from the weekly allowance of the police force, clothing excepted,—by the fines imposed upon them for misconduct,—the produce of the sale of their worn-out clothing,—and by the costs of serving summonses, &c. Certain rates of superannuation and retiring allowance are prescribed (11 and 12 Vic., c. 14, ss. 2, 3, 4, and 5), and other provisions are made by the Act. A police superannuation fund has been established in the borough of Portsmouth. On the 31st August, 1850, the fund amounted to 55*l.* 12*s.* 4*d.*; and 31st August, 1852, to 450*l.* Any two or more borough justices are required, in the month of October in every year, to appoint, from among the inhabitants, special constables, to act when called upon by warrant from justices of the peace. Every one so appointed is to take an oath prescribed by 1 and 2 Wm. IV., c. 41, and to have the powers and immunities, and to be subject to the duties and penalties, specified in that Act. Such person, while in active service, is to receive 3*s.* 6*d.* per day, from the borough fund. (Sec. 83.) On notice being published of the appointment of constables, so much of any local acts in force as related to the constables, watchmen, patrol, or police of the borough, was to cease; and the watch-boxes, watch-houses, arms, accoutrements, and necessities of the old body were to be given up for the use of the new. Any one refusing to give up such property, might be fined in a summary manner before two justices, in any sum not exceeding 5*l.* (Sec. 84.)

The watch-committee are to transmit a report, quarterly, to one of Police. Her Majesty's Principal Secretaries of State, as to the condition of the police force, their accoutrements, the number and locality of the station-houses, and also a copy of their rules. (Sec. 86.)

Power is given to the council to order parts of a borough, not within a local act for lighting, to be included in such Act; such part is then to be lighted in the same manner as the other parts of the borough, and the rates are to be levied in the same proportion as in other parts of the borough. (Sec. 87.)

The council may assume the powers of inspectors, under 3 and 4 Wm. IV., c. 90, for lighting any part of the borough, not within a local act for lighting the same, and may fix the amount of rate to be levied therein, not to exceed six-pence in the pound on the annual value of the property. (Sec. 88.) The town council of Portsmouth are exerting this authority to light an extensive district beyond the walls of the garrison. The Act is not to interfere with the internal regulations of dockyards, arsenals, &c. (Sec. 89.)

The expenses of prosecutions at the assizes, of any offences committed within the borough, are to be paid for out of the borough fund, and orders for payment are to be directed to the treasurer of the borough. (Sec. 103.)

The treasurer of the county is to keep an account of the expenses of the prosecution, maintenance, punishment, conveyance, and transport of offenders sent by boroughs, having separate courts of quarter sessions, for trial at the assizes (sec. 114) or quarter sessions (5 and 6 Vic., c. 98, s. 18), and make order on them for the payment thereof; and in case of a dispute arising, a judge of assize may direct a reference to the arbitration of a barrister, according to the provisions of 5 Geo. IV., c. 85, ss. 1, 2. Power, however, is given to the town council to contract with the county justices for payment of such expenses. (Sec. 114.)

County justices may contract with the justices of any adjoining borough, having a gaol, for the committal of county prisoners thereto, and, if there be a separate court of quarter sessions in the borough, such offenders may be tried there. (6 and 7 Wm. IV., c. 105, s. 1.)

There is a gaol and house of correction in the borough of Ports-^{Gaol.}mouth. The ordinary number of prisoners averages from 50 to 60.

By 7 Wm. IV. and 1 Vic., c. 78, s. 37, councils of boroughs are to have the same powers which justices in general or quarter sessions had, in relation to the building, &c., of gaols; but the expediency of any act to be done by such council under this provision must be certified by the recorder, and any rules for the government of prisoners in the gaol are to be approved by two borough justices before being sent to the Secretary of State.

The council are to have the same powers, under 4 Geo. IV., c. 64, and 5 Geo. IV., c. 85, that justices of the peace have at their sessions in counties, as to building, repairing, and regulating gaols and houses of correction, for which purpose they are required, by 7 Wm. IV. and 1 Vic., c. 78, s. 38, to hold a quarterly session at the usual times of holding quarterly sessions of the peace; but no order of theirs, requiring an outlay of money, is to be of force until confirmed by the council. See also 5 and 6 Vic., c. 53, entitled an "Act to encourage the esta-

blishment of District Courts and Prisons;" 5 and 6 Vic., c. 98, "An Act to amend the laws concerning Prisons, facilitating the raising of money in boroughs for the building, maintaining, &c., of Prisons;" and 11 and 12 Vic., c. 39, entitled, "An Act to facilitate the raising of money by Corporate Bodies for building or repairing Prisons."

Charter of 3
Charles I.
Clerk of the
Peace and
Common
Clerk, ap-
pointment of.

That the mayor and aldermen might, from time to time, elect a common clerk, to continue in office as long as he should well conduct himself, such common clerk to be also clerk of the peace. That he should, before entering on the performance of his duties, take an oath before the mayor for the time being, for their due execution.

Clerk of the
Market.

That the mayor, for the time being, should be clerk of the markets, and should not, in the exercise of the duties belonging to that office, be interrupted by the crown or its ministers.

Sergeants at
Mace.

That there should be two sergeants-at-mace, to serve in the said court of record, for the performance of the business to the said court belonging, that they should be appointed by the mayor for the time being, and be sworn before him duly to execute the duties of their office, and that they should hold their office during the pleasure of the mayor for the time being, and that they should carry before him the maces customary in the borough.

That the mayor, recorder, or aldermen, without any further commission or warrant, should be empowered to administer the oaths theretofore directed to be taken before them respectively.

Municipal
Corporations
Act.
Town Clerk,
appointment
of.
Treasurer, ap-
pointment of.
Other officers
and functions.

By sec. 58, the council are to elect a town-clerk, who may be an attorney of one of the superior courts, to hold office during pleasure. Also a treasurer, to hold office during the pleasure of the council for the time being. (6 and 7 Vic., c. 89, s. 6.) Neither officer is to be a member of the council. They have also power to appoint any other officers, who have been usually appointed, or who may be deemed necessary; to take security for the due discharge of their official duties, to pay them reasonable salaries, to fill up vacancies in such offices, and to discontinue unnecessary appointments.

The treasurer is to pay no money, except when empowered by the Act, unless by order of the council, signed by three members and countersigned by the clerk, or of a borough justice, or of the borough sessions, or in such a case as the county sessions or a county justice might make an order on the county treasurer for payment of money, or for the payment of salaries to any police magistrate or recorder. (Sec. 59.)

By 7 Wm. IV. and 1 Vic. c. 78, s. 44, orders for payment of money out of the borough fund may be removed into the court of Queen's Bench by writ of certiorari.

That the officers appointed by the town council shall, while in office or within three months after vacating office, render a written account of all business entrusted to them, whenever required by the council; and a summary remedy before two justices, by warrant, distress, and sale, is given against officers not accounting, &c.; and also a power of committing to gaol, under certain circumstances; but the power of taking summary proceedings is not to take away the right of action against such officers. (Sec. 60.)

Coroner, ap-
pointment

The borough is to have a coroner, to be appointed by the council,

to hold office as long as he shall well behave himself. In case of ^{and functions} vacancy in the office, the council are to supply it within ten days. The coroner is to have 1*l.* 6*s.* 8*d.*, and a mileage of ninepence from his place of abode, for every inquest held within the borough. He is, on the 1st February in every year, to make a return to one of her Majesty's principal Secretaries of State, of all inquests held by him during the preceding year. (Sec. 63.)

By 6 and 7 Wm. IV., c. 105, s. 6, the coroner in case of illness or unavoidable absence, may, by writing under his hand and seal, appoint a deputy. The mayor, or two justices, are to certify the necessity for such appointment; such certificate is to state the cause of the coroner's absence, if absent, and to be read openly at every inquest jury summoned by such deputy coroner; the particulars of inquests held before such deputy, are to be included in the return to be made to the Secretary of State, directed by sec. 63.

The council were empowered to remove any executive or ministerial officer, who was in office at the time the Act came into operation; but all in the borough of Portsmouth were re-appointed except the town clerk, who was removed on account of ill-health. The only alterations in the salaries of these officers that were made, were in regard to the two serjeants, both of whom had now a fixed salary appointed, in lieu of their former perquisites, and in case of the senior serjeant, of his former smaller salary also; the second serjeant having previously had no salary.

The council were also to have the same remedies for the recovery of monies, papers, &c., from such officers, as are given in sec. 60 against officers appointed under the Act. (Sec. 65.) Any officer continued in, or re-appointed to any office of profit which he held at the time of the passing of the Act, and who should be subsequently removed from such office, for any other cause than such misconduct as warrants the dismissal of an officer who holds office during good behaviour, being authorised to claim compensation of the council (s. 66), application was successfully made to such effect in behalf of the town clerk; his state of health precluding his doing it for himself.

The officers of the borough of Portsmouth, and their salaries, are ^{Officers and} as follows. They are thus arranged in the abstract of the treasurer's ^{their salaries.} account, published in 1850:—

Municipal Expenses.

	£	s.	d.	
Town-clerk.....	200	0	0	per annum.
Treasurer (gratuitous)				
Town-serjeant	25	0	0	"
Town-serjeant	10	0	0	"
Town-crier.....	20	0	0	"
- Assistant Town-crier.....	5	0	0	"

Gaol.

Governor	200	0	0	"
Matron	25	0	0	"
Assistant-matron	31	4	0	"
Surgeon	31	10	0	"
Chaplain (in 1849)	84	0	8	"

(To account for their apparently disproportionate salaries, it may be noticed that the matron is the governor's wife, the assistant-matron has to provide for herself.)

Prosecutions.

Clerk of the Peace, fees in 1850	63	16	2	„
(This varies. In 1849 the fees amounted to 123 <i>l.</i> 7 <i>s.</i> 4 <i>d.</i>)				
Clerk to Justices, fees in 1850	101	5	2	„
(In 1849 the amount received by this officer was 105 <i>l.</i> 18 <i>s.</i> 8 <i>d.</i>)				
Recorder	67	4	0	„
(This amount, 16 <i>l.</i> 16 <i>s.</i> for every quarter sessions, is merely to defray the travelling and hotel expenses of the Recorder, and cannot properly be considered as a salary.)				
Coroner, fees in 1850	131	6	10	„
(The amount of fees payable to this officer depends on the number of inquests held during the year. In 1849 the amount was 201 <i>l.</i> 13 <i>s.</i> 1 <i>d.</i> These sums include the expenses disbursed by the Coroner.)				

Inspector's Account.

Inspector of Weights and Measures	100	0	0	„
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Camber Account.

Chamberlain	150	0	0	„
Wharfinger	100	0	0	„
(With house-rent free and the taxes paid for him.)				
Camber-office Clerk	50	0	0	„
Two Sub-collectors, each	40	0	0	„
Harbour-master, 25 per cent. on dues collected.				

Certain
officers,
functions of.

On the 12th March, 1849, a committee was appointed to define the duties of the financial officers of the borough, and to recommend the amount of salary to be paid to them. The following is the report of the committee, with the amendments made by the council on its consideration :—

“Your committee have considered the matters referred to them, and are of opinion that the duties of the respective officers will be properly defined as follows :—

“With reference to the office of corporation steward, the term adopted in the resolution, it will be observed ‘that throughout the definition of the various duties, your committee have retained the ancient name of ‘*Chamberlain*,’ considering that to be the most suitable designation, and the nature of the duties sufficiently indicating the character of the office.

“Your committee also submit, whether it is necessary that the whole time of that officer should be devoted to the duties assigned to him, their opinion being, that an efficient and proper discharge of the duties may be insured without requiring that undivided attention be given to their performance. Should the council, upon further consideration, concur in these views, a reduction of 50*l.* in the amount of salary may be made without, in the opinion of your committee, in any way impairing the efficiency of the office.

“*Treasurer's duties.*—He will in future receive no monies except through the hands of the chamberlain, other than such as are made

payable expressly to him.—To pay no monies on account of the mayor, aldermen, and burgesses, except as provided by the Municipal Corporations Act, or upon the order of the council, signed by three members of the council, and countersigned by the town clerk, or by order of the court of quarter sessions, or of a justice of the peace, acting in the discharge of his judicial duty, in such cases as are provided by law, or in such cases as the chamberlain is hereinafter authorised to draw upon him. —To enter in a book, to be kept for that purpose, true accounts of all sums of money by him received and paid, and of the several matters for which such sums shall have been received and paid, keeping distinct the account of monies arising from the sale or enfranchisement of property.—To keep a separate account of all monies received, paid, laid out, and expended on account of the Camber Act, distinguishing the sums received by the chamberlain, from the clerk, the harbour-master, and collectors, and whether for wharfage, harbour, or tonnage dues, and to keep such other accounts as may at any time hereafter be directed.—He is to keep a separate account of all monies received on account of the police superannuation fund.—To submit his accounts, with all vouchers and papers relating thereto, in the months of March and September, to the auditors of the borough, for the purpose of being examined and audited, pursuant to the provisions of the Municipal Corporations Act, and in addition thereto, to submit all such accounts and vouchers, when required, to the finance or audit committees of the council.—He will prepare, and submit to the finance committee, a week before each quarterly meeting, a balance-sheet, showing in an abstract form, under the different heads, the monies received and paid during the quarter, and the outstanding liabilities and assets. In the month of September, in every year, he will make out and cause to be printed, a full, clear, and comprehensive abstract of his accounts, for the year ending the 31st of August then last.

“To enter into a bond, with approved sureties, in the sum of 1000*l.*, for the faithful execution of his office, and for the duly accounting for all monies received by him on account of the mayor, aldermen, or burgesses.

“*Your committee recommend that the treasurer be paid a salary of 50*l.* per annum.*

“*Duties of chamberlain.*—To collect and get in all such wharfage and other debts, as may be carried to account, and the rents of the corporate property, and to give his constant and undivided supervision over the wharfinger and subordinate officers, so as to ensure an active and proper discharge of their several duties. He will make a daily examination of their accounts, receiving from them at such time the monies in their hands, and paying the same over daily to the treasurer of the borough.—He will enter all monies thus received and paid, in a cash-book, to be provided and kept by him for that purpose, distinguishing under the several heads to which they belong, the monies received. As he is to exercise a general superintendence over the subordinate officers, he is empowered to suspend any one for neglect of duty or misconduct; but in every case of suspension, he will make a minute of the same, in a book to be kept for that purpose, and report thereon to the mayor with as little delay as possible, in order that a proper inquiry may be instituted.

Certain
officers,
functions of.

Certain
officers,
functions of.

"He will pay all weekly wages, and, for that purpose, he is authorised to draw upon the treasurer, from time to time, for such amount as shall be required, on producing his wages-book; and each person, on receiving the amount due to him, shall sign such book opposite the sum set against his name. He will submit his accounts, with all necessary vouchers, to the finance and audit committees of the council whenever required so to do. He will prepare and keep a complete and accurate roll of all the corporate property, with the rental of the same. He will examine any applications for lease or enfranchisement, previously to the same being brought before the council; and, generally, he will watch over and manage the borough property, directing a strict attention at all times to the preservation of the corporate rights. He is authorised to order necessary repairs, or materials, or things required for use at the wharfs or otherwise, to an amount not exceeding 5*l.* in any one month, entering every order so given by him in an order-book, which he will produce to the finance or audit committee, at the time of the audit of the account to which it may refer. In any case of expenditure exceeding 5*l.*, he will submit the same to the finance committee. He will be required to attend the meetings of the finance and audit committees. He is not to carry on, or be concerned directly or indirectly in, any other business. He shall make a quarterly return of all outstanding dues.

"For the due execution of his office, and for the faithfully accounting for all monies received by him, he shall enter into a bond, with approved sureties, in the sum of 500*l.*, such bond to be executed before entering on the office.

"*Your committee recommend that the chamberlain be paid 150*l.*, subject to reconsideration by the council, of the question as to his devoting his whole time to the office.*

"*Wharfinger's Duties.*—The wharfinger's attention is in future confined to the keeping of the accounts, and the performance of such duties as appertain to the general management of the wharfs, including the superintendence of the weighbridge. It shall be no part of his duty to collect or receive monies, but in case of any payment being made to him, he is to pay the same over immediately to the clerk at the office.

"He will strictly enforce clause 78 of the Camber Act, which requires masters of vessels, within twenty-four hours after arrival, or previous to departure, to deliver an account in writing of any goods intended to be landed or shipped within the limits of the borough. He will attend to the berthing of every vessel arriving in the Camber without delay; but he will permit no collier vessel to lie at a crane berth, if required for a vessel having goods to be craned. On a vessel having finished discharging, he will enter the manifest or other account which shall have been furnished to him, pursuant to clause 78 of the Act. He will suffer no vessel to leave the Camber, until the dues shall have been paid. He will have the charge and superintendence of the cranes, Camber bridge, and weighbridge, and be responsible for the same being in proper order. He will also have the charge of all planks, tressles, slings, pulleys, tackle, and gear of every description used in and about the wharfs, and the direction of the servants employed thereat.

"He will permit no vessel, barge, or boat to be built, repaired, or broken up on the Hard, on the west side of the Inner Camber, nor allow the ground to be broken up, without special permission for that purpose having been first obtained from the chamberlain. Certain officers, functions of.

"He will make up, periodically, as directed, a separate account of the dues on coal and corn. He is to have his books at all times ready for the inspection and examination of the chamberlain, and of the finance and audit committees of the town council, with all vouchers relating thereto. That the provisions of the Camber Act for prevention of nuisances be strictly enforced, and that he direct particular attention to ballasting of vessels, and see that proper ballasting-cloths are used. He is not to carry on, or be concerned, directly or indirectly, in any other business or occupation, and to reside in the house appointed for him on the quay. He shall enter into a bond, with approved sureties, in the sum of 250*l.* for the faithful discharge of the duties of his office, and for the accounting for any monies which may come to his hands, such bond to be executed before entering on the office.

*"Your Committee recommend that the wharfinger be paid a salary of 100*l.* per annum.*

"Duties of Harbour-Master.—To enter daily the arrival and departure of all vessels, in a book to be kept for that purpose at the wharfinger's office. He will give a receipt to every person paying harbour dues, entering on the counter-check of the receipt the date of payment, name of the vessel, her tonnage, and the amount paid.

"He will pay over daily to the clerk at the office all monies which shall have been received by him, producing, at such time, his receipt-book. In any case of nonpayment he will render an account of the same, in order that the dues may be regularly charged against the proper party, in the books of the office. He will attend to the mooring and anchoring of vessels within the Outer Camber, so as to preserve, at all times, a free passage in and out of the same. He shall submit his accounts, at such times as may be hereafter directed, to the finance or audit committee. He is not to engage in any other business or occupation. He shall enter into a bond, with approved sureties, in the sum of 100*l.*, for the faithful discharge of the duties of his office, and for the accounting for all monies received by him; such bond to be executed before entering on the office.

"Your Committee recommend that the harbour-master receive, as a remuneration, 25 per cent., on the dues collected by him.

"Duties of Clerk.—He will receive all monies paid at the office, entering every payment at the time in his cash-book, which he will make up at the close of each day's business, and pay over to the chamberlain the monies then in his hands. In addition to the foregoing, he will assist generally in the keeping of the accounts. He shall enter into a bond, with approved sureties, in the sum of 100*l.*, for the faithful discharge of the duties of his office, and for the accounting for all monies received by him; such bond to be executed before entering on the office.

*"Your Committee recommend that the salary to be paid to the clerk be 50*l.* per annum.*

"Duties of Sub-Collector.—Each collector will receive the dues

Certain
officers,
functions of.

payable within the district assigned to him, for which purpose he will be provided with a receipt-book, with counter-check, which he shall produce daily to the clerk at the office, paying over to him all monies which have been received, and rendering an account of any dues chargeable which may not have been paid, in order that the proper party may be debited with the amount.

"No. 1 district.—To include the Point, the Common Hard, and Albert Pier.

"No. 2 district.—To include the New Buildings, Flathouse, Rudmore, and Tipner. The sub-collector of the latter district to collect the street and market tolls.

"Each sub-collector shall enter into a bond, with approved sureties, in the sum of 50*l.*, for the faithful discharge of the duties of his office, and for the accounting for all monies received by him, such bond to be executed before entering on the office.

"Your Committee recommend that each sub-collector be paid a salary of 40*l.* per annum.

"Signed, on behalf of the Committee,
"March 27th, 1849."

"EDWARD CASHIER.

Charter of 3
Charles I.
Mayor, &c.,
to have an
Assize of
Bread, &c.,
also all Fines,
&c.

That the mayor, aldermen, and burgesses, through the mayor, should have an assize and assay of bread and ale, and the punishment and correction of the same, and the amerciaments of all men therein. And that they should have all fines in the said court of record, and court-leet or views of frankpledge, and before the justices of the peace and the clerk of the market, and all manner of forfeitures of felons and outlaws within the said borough, with no impediment from the crown, its officers, or ministers.

Municipal
Corporations
Act.
Appropriation
of Fines, &c.

By sec. 126, it is provided that where, by any act, penalties and forfeitures, upon summary convictions, were made payable to Her Majesty, or to any body corporate, or to any person whomsoever, the same are now, when adjudged before the borough justices, to go to the borough fund, except when the same are made payable to a common informer, or are recovered under any act relating to the customs, excise, post-office, or to trade or navigation, or to any branch of Her Majesty's revenue.

By sec. 21, the fines imposed upon jurors for non-attendance at the court of quarter sessions, or for withdrawing from it, are to go to the borough fund.

Charter of 3
Charles I.
Burgesses,
&c., to be free
from toll.
And free from
serving on
County Juries.

That the burgesses and inhabitants should for ever be free of all toll, and of secular exactions, by sea and land, as theretofore.

That the mayor, aldermen, burgesses, inhabitants, and residents should be exempt from serving on juries for the county of Southampton, or out of the borough, except to decide any matter which might have arisen within the borough.

Municipal
Corporations
Act.
Freedom from
serving on cer-
tain Juries.

By sec. 122, members of the town council, borough justices, the treasurer, and town clerk, are exempted from serving on borough juries, and burgesses are also exempted from serving on juries at the general or quarter sessions in the county.

That the mayor, aldermen, and burgesses might have a merchant guild within the borough, as they had been accustomed to have. The Guildhall formerly stood in the midst of the thoroughfare of the High-street of Portsmouth, but being cleared away in the year 1838, a new one was erected in a line with the houses forming the south-east side. This is now used for the county court.

Charter of 3
Charles I.
Guildhall.

That they might have a yearly fair or mart, with all the tolls and Fair. emoluments thereunto appertaining, to commence at St. Peter's ad Vincula, and to continue for fourteen days, according to the tenor of certain letters patent granted by King Richard II., in the 8th year of his reign, to the men of Portsmouth; but that a certain other fair, accustomed to be held for fifteen days, from the 1st of August in every year, should be relinquished. This fair was, no doubt, granted for the purpose of benefiting the inhabitants by increasing their trade; but, of late years, it had not only entirely failed in that object, but had, in fact, injured the inhabitants, by drawing into the place a number of dissipated and low characters, by causing great confusion and noise in the principal quarter of the borough, and by increasing the number of smaller offences. These abuses induced the inhabitants to petition parliament for its abolition, which was accomplished by a clause introduced into the last Portsmouth Improvement Act, 11 Vic., c. 257, passed in the year 1848.

That the mayor for the time being, and one justice, might register all deeds touching real property within the borough. No such registry at present exists within the borough.

Registry of
Deeds.

That the mayor and clerk might take recognizances for debts, and make executions thereof, according to the form of the statute of merchants and the statute of Acton Burnell; that for this purpose there should be a seal, wherewith to seal the said recognizances, to be divided into two parts, the greater part to be called the seal of the crown; and that one part should be kept by the mayor, and the other by the clerk of the recognizances.

Recogni-
zances for
debts to be
taken by
Mayor and
Clerk.

That John Hendrye, the then common clerk of the borough, should be the clerk of the recognizances during good behaviour. That, after his death, the common clerk for the time being should be clerk of the recognizances, and perform the various duties of that office.

There is no such officer or office now in the borough of Portsmouth. Recognizances in the nature of a statute merchant are now very rare.

That the inhabitants of the said borough might weave, work, and make all manner of broad-cloths and kersies, and sell and export the same in manner agreeable to the laws.

Liberty to
make broad
cloths, &c.

That the mayor, aldermen, and burgesses might purchase real property which was not holden of the crown *in capite*, or by knights' service, provided the annual value thereof did not exceed 20*l.* beyond all charges, reprises, and expenses. And also that any of the subjects of the crown might dispose of real property to the said mayor, aldermen, and burgesses, except such as was held of the crown *in capite*, or by knights' service, so that the same did not exceed 20*l.* per annum beyond all charges and reprises. This clause does not appear to have

Power to pur-
chase land.

been altered by the Municipal Corporations or any subsequent Act. The corporation could not, without this license, hold lands purchased by them, by reason of the Laws of Mortmain.

Power to take groundage, anchorage, customs dues, &c. That the mayor, aldermen, and burgesses might take the same groundage and anchorage for all vessels casting anchor, laden, or to be discharged, on the wharf of the borough of Portsmouth, and the same customs for goods and merchandize there laden or to be discharged, as the said corporation had been accustomed to receive, and take the same, without interruption from the crown or its officers.

Improvement of Camber.

In 1839, 2 and 3 Vic., c. 72, entitled, "An Act for enlarging the town quay of the borough of Portsmouth, and for improving that portion of the harbour of Portsmouth called the Camber," was passed; giving power to the corporation to purchase and hold lands for the purpose, to make bye-laws for the regulation of the Camber, to take tonnage dues from vessels lading and unlading therein, and also wharfage dues on goods landed within the borough. New harbour dues are appointed to be received by them in lieu of the old harbour dues and bushelage for groundage and anchorage. Schedules are annexed to the Act, giving rates of dues, &c. Under this Act the Camber was greatly improved, and the quay bordering upon it enlarged by the town council.

In the year ending August 31st, 1850, the amount received for dues, &c., was 3,700*l.* 2*s.* 7*d.*, and 50*l.* the rent of a building-slip in the Camber. In the same year the balance in hand on the Camber account amounted to 1,137*l.* 13*s.* 0*d.*

Charter of 3 Charles I. Confirmation of lands held of the Crown.

That the lands thereafter to be acquired as well as the lands already belonging to the corporation, were thereby confirmed unto the said corporation, to hold of the crown, fee-farm by fealty only, in free and common soccage, the rent in the place and manner accustomed.

Confirmation of fairs, tolls, &c.

That the fairs, tolls, and franchises then enjoyed by the mayor, aldermen, and burgesses, or which they were entitled to enjoy, were thereby confirmed to them, on condition of their rendering the rents and services accustomed, and that they should receive no interruption from the crown.

That nothing therein contained should prejudice the rights and privileges of the Earl of Pembroke, Steward of the Household, and Captain of Portsmouth, or of any of his successors.

Municipal Corporations Act. Borough expenses, how defrayed.

No regulations were made by the charter for defraying the expenses of the borough. In the Municipal Corporations and other Acts we find the following regulations:—

All corporate property and all fines are to be received by the treasurer, and to be by him carried to the account of the borough fund, which fund is to be applied towards payment of debts, the salaries of the recorder, town clerk, treasurer, and other officers, the costs of preparing and printing the burgess and ward lists, and notices, and other election expenses, also the expenses incident to the borough court of quarter sessions, and the prosecution, maintenance, and punishment of prisoners; the expenses of the borough gaol, house of correction, and corporate buildings, and all other corporate expenses not otherwise provided for by the Act, and the payment of the constables.

The surplus, if any, is to be applied, under the direction of the council, for the benefit of the inhabitants, and improvements of the borough. If the borough fund be insufficient, the council are to order a rate to make up the deficiency, and for that purpose they are to have the same powers as justices in general or quarter sessions have to make a county rate, under 55 Geo. III., c. 51, s. 92. Under certain circumstances a watch rate may be levied. By 7 Wm. IV., and 1 Vic., c. 78, s. 44, orders of the council for the payment of money may be removed into the Court of Queen's Bench by certiorari. By the 12th sec. of 55 Geo. III., c. 51, three distinct powers are given:— 1st, the power of the justices in sessions to make the rate, and issue warrants for its collection by the high constable; 2nd, the power given to the justices out of sessions to issue a warrant for the levy of the rate upon the goods of any overseer, &c., refusing to pay the assessment to the high constable; and 3rd, the power to the overseers, or persons appointed to act as such, to levy by rate the sum assessed, or to reimburse themselves by a special rate to such amount as they shall have paid on account of the county rate.

But the 92nd sec. of the Municipal Corporations Act, though it gives the same powers to the council to make the rate, and confers upon the mayor the power of levying by distress the assessment upon the overseers and other collectors of rates, makes no express provisions authorising the overseers of the poor to pay such assessment out of the poor-rate, or to make any special rate to repay themselves the amount paid over to the borough rate; and doubts having arisen, whether, in the absence of any such express provisions, the overseers would be justified in so applying the rates in their hands, or in levying a special rate to reimburse themselves, according to the provisions of the County Rate Act, 7 Wm. IV., 1 Vic. c. 81, was passed, the 1st sec. of which, after reciting that no authority was given by 5 and 6 Wm. IV., c. 76, to the churchwardens and overseers, or other persons who might thereby be legally ordered to pay or levy such rates, to pay the same out of the poor-rates of such parishes or places, or otherwise to levy the same upon the inhabitants thereof, authorised the council to order the overseers to pay the assessment of the borough rate out of the poor-rate, or to make and collect a pound-rate for the purpose. And inasmuch as this provision would not apply to extra-parochial places, or to parishes or townships partly within and partly without the borough, the 3rd sec. expressly provides for such cases, and thus the borough rate and county rate appeared to be placed on the same footing for the future, in respect to extra-parochial places and divided parishes. The case of divided parishes and places is now further provided for by 12 and 13 Vic., c. 65, by the 6th sec. of which so much of this act as applies to the making, levying, and collecting the county and borough rates in divided parishes or places, is repealed, except as to rates theretofore made, levied, and collected. (Rawlinson's Municipal Corporations Act, by Welsby, 358, n. 1.)

By 6 and 7 Wm. IV., c. 104, s. 5, the mayor may issue his warrant for levying a borough rate or watch rate, in any case where county justices might issue their warrants for a like purpose. Provisions are made for the better collecting of borough and watch rates in certain places by 8 and 9 Vic., c. 110.

Municipal
Corporations
Act.

By 12 and 13 Vic., c. 82, boroughs having and providing a gaol and house of correction, and boroughs having a pauper lunatic asylum, are not to be liable to contribute towards the county gaol and house of correction or county lunatic asylum. The borough of Portsmouth has no pauper lunatic asylum.

Rates in arrear, and rates to pay debts contracted before the passing of the Act, might be collected as if the Act had not passed. (Sec. 85.)

By 2 and 3 Vic., c. 28, and 3 and 4 Vic., c. 28, provisions are made for more equally assessing and levying watch-rates.

By 4 and 5 Vic., c. 48, the property of municipal corporations, with certain exceptions, is rendered liable to contribute towards poor-rates.

Accounts of receipts and disbursements are to be kept, audited by the auditors appointed under sec. 37, and published. (Sec. 93.) By 6 and 7 Wm. IV., c. 104, s. 10, and 7 Wm. IV. and 1 Vic., c. 78, s. 43, the council are every year to transmit such account, made up to the last period of audit, to one of Her Majesty's Principal Secretaries of State. And an abstract of such accounts, under general heads, is to be laid before both houses of parliament, during their sittings, in the year in which they are transmitted to the Secretary of State.

By sec. 112, boroughs having separate courts of quarter sessions are to send a copy of the grant of such court to the county clerk, after which such borough is not to contribute towards county rates.

Summary
Convictions
for Offences
against the
Act.

Sections 127, 128, 129, 130, 131, 132, and 133 contain provisions for summary convictions for offences committed against the Act, for preventing convictions and other proceedings being quashed for want of form, and as to actions brought against persons for anything done by them in pursuance of the Act.

Museum of
Art.

In 1845, an act was passed (8 and 9 Vic., c. 43) enabling the town council of any borough the population of which exceeds 10,000 persons, to establish a museum of art in the borough under certain regulations; but no such museum has been established by the town council of the borough of Portsmouth.

List of Local Acts.

14 Geo. 2, chap. 43.—An Act to enable Thomas Smith, Esquire, lord of the manor of Farlington, in the county of Southampton, to supply the town of Portsmouth, and parts adjacent, with good and wholesome water, at his own proper costs and charges.

4 Geo. 3, chap. 92.—An Act for the better paving of the streets and lanes, and for preventing nuisances and other annoyances in that part of the parish of Portsea, in the county of Southampton, commonly called Portsmouth-common.

8 Geo. 3, chap. 62.—An Act for the better paving and cleansing the streets and other public passages in the town of Portsmouth, in the county of Southampton, and for preventing nuisances and annoyances therein, and for widening and rendering the same more commodious.

16 Geo. 3, chap. 59.—An Act for lighting and watching the town of Portsmouth, in the county of Southampton, and for explaining and amending an Act passed in the 8th year of his present Majesty's reign, for the better paving and cleansing the streets and other public pas-

sages in the said town, and for preventing nuisances and annoyances therein, and for widening and rendering the same more commodious.

24 Geo. 3, chap. 19.—An Act for the settling the rates for the carriage of passengers and goods for hire to and from the Isle of Wight.

25 Geo. 3, chap. 24.—(Private.)—An Act for dividing and inclosing the commons and waste lands called Frodington, otherwise Fraddington, otherwise Fratton-common, and Southsea-common, and wastes, in the guildable part of the parish of Portsea, and county of Southampton.

32 Geo. 3, chap. 103.—An Act for the better paving, cleansing, widening, and regulating the streets, courts, roads, lanes, ways, rows, alleys, and public passages and places, within the town of Portsea, in the county of Southampton; and for removing and preventing nuisances, annoyances, and obstructions within the said town.

45 Geo. 3, chap. 44.—(Local and Personal, Public.)—An Act for building a new gaol in the borough of Portsmouth, in the county of Southampton.

49 Geo. 3, chap. 118.—(Local and Personal, Public.)—An Act for better supplying with water the borough of Portsmouth, and the parishes of Portsmouth and Portsea, and places adjacent, in the county of Southampton.

49 Geo. 3, chap. 130.—(Local and Personal, Public.)—An Act for the better government of the watermen working on the passage between Gosport, Portsmouth, and Portsea, and other places within Portsmouth harbour, and to and from Spithead and Saint Helen's, and other parts within the Isle of Wight, in the county of Southampton, and to and from certain places in the said island, and for regulating the fares of such watermen.

50 Geo. 3, chap. 46.—(Local and Personal.)—An Act for inclosing lands in the parish of Portsea, in the county of Southampton.

50 Geo. 3, chap. 218.—(Local and Personal, Public.)—An Act for disafforesting the forest of South, otherwise East Bere, otherwise Bier, in the county of Southampton, and for inclosing the open commonable lands within the said forest.

52 Geo. 3, chap. 78.—(Local and Personal, Public.)—An Act to amend an Act made in the 49th year of his present Majesty, for the better government of the watermen working on the passage between Gosport, Portsmouth, and Portsea, and other places within Portsmouth harbour, and to and from Spithead and Saint Helen's, and other parts within the said Isle of Wight, in the county of Southampton, and to and from certain places in the said island, and for regulating the fares of such watermen.

57 Geo. 3, chap. 42.—(Private.)—An Act for inclosing lands in the parish of Portsea, in the county of Southampton.

57 Geo. 3, chap. 63.—(Local and Personal, Public.)—An Act for making and maintaining a navigable canal from the river Arun to Chichester harbour, and from thence to Langstone and Portsmouth harbours, with a cut or branch from Hunston-common to or near the city of Chichester, and for improving the navigation of the harbour of Langstone, and channels of Langstone and Thorney.

2 Geo. 4, chap. 62.—(Local and Personal, Public.)—An Act for giving further power to the company of proprietors of the river Arun

navigation, and for confirming certain agreements entered into between the said company and the company of proprietors of the Portsmouth and Arundel navigation.

2 Geo. 4, chap. 73.—(Local and Personal, Public.)—An Act for incorporating the town of Portsea Gas Light Company.

7 Geo. 4, chap. 64.—(Local and Personal, Public.)—An Act for better lighting and watching the town of Portsea, in the county of Southampton, and for amending an Act passed in the 32nd year of his late Majesty, for paving, cleansing, and regulating the streets and public places within the said borough, and removing and preventing nuisances and annoyances therein.

7 and 8 Geo. 4, chap. 38.—(Local and Personal, Public.)—An Act for enabling the company of proprietors of the Portsea Island Waterworks to raise a further sum of money; and for the purposes relating to the said undertaking.

2 and 3 Vic. chap. 72.—(Public Act.)—An Act for enlarging the town quay of the borough of Portsmouth, or for improving that portion of the harbour of Portsmouth, called the Camber.

6 Vic., chap. not specified, passed in sess. 1843.—(Local and Personal, Public.)—An Act for paving, lighting, cleansing, watering, regulating, and otherwise improving the town of Portsea, in the county of Southampton, and for removing and preventing nuisances and annoyances therein.

11 Vic., chap. 257.—(Local and Personal, Public.)—An Act for paving, lighting, cleansing, watering, regulating, and otherwise improving the town of Portsmouth, in the county of Southampton, and for removing and preventing nuisances and annoyances therein.

(The two last are the governing Acts.)

[The history and statistics of the Dockyard, and the statistics of the population of the island of Portsea will be published in the next number of this journal.]

MISCELLANEA.

CRIME IN ENGLAND AND WALES IN 1851.

(Compiled from the Criminal Tables.)

THE chief interest which attaches to the Commitments for Trial, in the year 1851 is the stationary character which they present, as compared to their previous constant increase, and the circumstance that the maximum amount which they have yet attained now dates ten years back, the commitments in the year 1842 having exceeded those of the last year by no less than 10·7 per cent. Nor is this statement opposed to the fact, that in the last year, as compared with the year preceding, the commitments have increased by 1,147 persons, or 4·2 per cent., for the commitments in 1851 are still under the *average* of the ten last years.

The subjoined statement gives the number of commitments for trial in each year from 1834 to 1851 inclusive:—

Years.	Commitments.	Years.	Commitments.	Years.	Commitments.
1834.....	22,451	1840.....	27,187	1846.....	25,107
1835.....	20,731	1841.....	27,760	1847.....	28,833
1836.....	20,948	1842.....	31,309	1848.....	30,349
1837.....	23,612	1843.....	29,591	1849.....	27,816
1838.....	23,094	1844.....	26,542	1850.....	26,813
1839.....	24,443	1845.....	24,303	1851.....	27,960

The increase of 4·2 per cent. in the year 1851 has not been confined to any particular localities, but extends generally over England and Wales, including the chief agricultural and the largest manufacturing and commercial counties.

The commitments in 1841 were in the proportion of 1 in every 573 of the population, while in 1851, the proportion is reduced to 1 641. Between these periods the population increased 12·6 per cent., while the commitments remained almost stationary.

But the relative progress of population and crime has varied considerably in different parts of England. In the large northern counties of York and Lancaster, the seats of the woollen and cotton manufacture, the proportion of the commitments to the population has decreased in the last ten years from 1 in 554 to 1 in 685; the population having increased not less than 18·2 per cent., while the commitments have simultaneously decreased 4·3 per cent. In Cheshire, Derbyshire, Nottinghamshire, and Leicestershire, where, mixed with a considerable agricultural population, the chief silk, lace, and the lesser mixed textile fabrics are produced, the proportion of the commitments have decreased from 1 in 579 to 1 in 633; the population having increased 7 per cent., and the commitments decreased 2 per cent. In Staffordshire, Warwickshire, and Worcestershire, where the chief manufactures in hardware, pottery, and glass are carried on, the commitments have decreased from 1 in 435 of the population to 1 in 552; the population having increased 20·4 per cent., and the commitments decreased 5 per cent.

In the purely agricultural counties the results are less favourable. In the eastern district, comprising Essex, Norfolk, Suffolk,

and Lincoln, the proportion of the commitments has increased in the same period from 1 in 669 to 1 in 604; the increase of the population being 6·8 per cent., and the commitments 18·4 per cent. Of the seven chief midland agricultural counties, Cambridge, Northampton, Bedford, Hertford, Oxford, Bucks, and Berks, the proportion of the commitments has decreased from 1 in 572 to 1 in 620; the increase of the population being 10·3 per cent., and the commitments 1·8 per cent. only. In the counties in the south and south-west: Hants, Wilts, Dorset, and Somerset, the results prove more favourable than in any other of the agricultural districts; the proportion of the commitments to the population having decreased from 1 in 508 to 1 in 651; in these counties the population has increased 12·5 per cent., and the commitments decreased 12·1 per cent.

On a comparison of the offences upon which the increase of the commitments in 1851, as compared with the previous year, has arisen, it will be seen that the increase has extended to each of the classes of crime, with the exception of the sixth class, comprising the miscellaneous offences.

In the 1st class—*Offences against the Person*—the commitments for murder, attempts to murder, wounding, &c., remain stationary. Unnatural offences, however, show an increase in the year, and a slight gradual increase during the last five years. The increase of the class arises, however, on the lesser offences of assault, and assault on peace officers, and has been equal to nearly one-fifth of the total increase of the year's commitments.

In the 2nd class—*Offences against Property committed with Violence*—the commitments have been without change, except the marked increase of robbery; the tendency of the whole class, on a more extended comparison, being to increase.

In the 3rd class—*Offences against Property committed without Violence*—which contains the great bulk of the commitments, there is an increase of 3 per cent., arising chiefly in the commitments for larceny from the person, larceny by servants, and frauds.

The 4th class—*Malicious Offences against Property*—comprises comparatively a very small proportion of the commitments; but the numbers, particularly for setting fire to stacks and buildings, exhibit a marked increase. Many recent offences of obstructing railway carriages and machinery are classed under this head, and have contributed to swell the increase of this class. The total commitments in this class show an increase of 29 per cent.

In the 5th class—*Forgery and Offences against the Currency*—there is a considerable increase, to be attributed exclusively to the commitments for uttering counterfeit coin, an offence which has increased 36 per cent. on a comparison of the totals of the two last five years.

In the 6th class—Of the Offences not falling within either of the previous classes—there was a decrease of 14·9 per cent., arising chiefly on the petty offences of riot and breach of the peace; but in perjury the commitments in 1851 were suddenly doubled. Seditious offences and riots are included in this class; and to their entire absence, since 1848, may be attributed the great decrease of the commitments in the class, when the comparison is made on the totals of the two last five years.

The foregoing statements refer simply to the number of commit-

ments. The results of the proceedings were in 1850 and 1851, as follows:—

Result of Proceedings.	1850.	1851.
Not prosecuted, and admitted evidence	141	131
No bills found against	1,458	1,484
Not guilty on trial	4,639	4,744
Total Acquitted and Discharged	6,238	6,359
Acquitted on the ground of insanity	26	13
Found insane	12	9
Total Detained in Custody	38	22
Sentenced to death	49	70
„ transportation	2,578	2,836
„ imprisonment	17,602	18,418
„ whipping, fine, &c.	307	248
Pardoned without sentence	1	7
Total Convicted	20,537	21,579
Total Committed	26,813	27,960

These results, more in detail, are compared below with the punishments for the last ten years, during which the sentences have not been effected by any statutory changes, except two important alterations in the law of transportation. The first in 1846, by statute 9 and 10 Vict. c. 25, which repealed all the fixed higher periods of transportation, and gave courts power to award sentences of transportation for not less than seven years or imprisonment only, reducing to those lesser punishments a large class of the most serious offences for which the sentence had previously been transportation for life, for 15 years, or for 10 years, as the minimum term. The importance and extent of the remission of punishment under this statute is evidenced by the immediate falling off in the numbers sentenced to those higher grades of punishment, as shown in the statement annexed.

Sentence.	1842.	1843.	1844.	1845.	1846.	1847.	1848.	1849.	1850.	1851.
Death	57	97	57	49	56	51	60	66	49	70
Transportation:—										
For Life	191	225	180	79	101	46	67	60	84	124
Above 15 years	37	46	50	23	29	30	28	31	39	38
Above 10 years	726	641	543	406	322	230	291	255	281	217
Above 7 years	1,402	1,471	1,126	1,119	946	769	843	933	805	895
7 years	1,841	1,800	1,421	1,273	1,407	1,731	2,023	1,565	1,369	1,562
Imprisonment:—										
Above 3 years	1	...	1	...	...	...	...	...	...	...
Above 2 years	13	2	13	8	2	4	6	...	4	4
Above 1 year	464	464	454	360	332	455	513	548	551	591
Above 6 months	2,594	2,332	1,927	1,654	1,933	2,355	2,648	2,485	2,770	3,120
6 months and under	14,799	13,477	12,574	12,026	12,635	15,498	16,008	14,738	14,877	14,703
Whipped, Fined, and Dis- charged	601	531	566	398	372	873	404	330	308	255

The increasing certainty of the criminal proceedings, as evidenced by the diminished proportion acquitted, receives further confirmation from the tables for 1851. The proportion acquitted and discharged was stationary during the years 1843, 1844, and 1845, at 26·8 per cent. It has decreased each subsequent year in the following ratio, viz. :—

1846.....	27·6		1848.....	24·4		1850.....	23·2
1847.....	25·1		1849.....	24·4		1851.....	22·7

The proportion in 1851 is made up of 0·4 not prosecuted, 5·3 no bills found, and 17·0 found not guilty on trial.

The above proportion acquitted forms the average for England and Wales. It is greatly exceeded in some of the smaller counties; and as the certainty of conviction depends both upon the preliminary investigation on commitment and the subsequent conduct of the prosecution, it follows that there would be greater facilities in the more populous districts, where such business becomes the special duty of officers trained to its performance. In Lancashire, for instance, the proportion acquitted is reduced to 17·4 per cent., in Middlesex to 18·5, while in Wales it amounts to the large number of 34·0 per cent.; in the lesser agricultural midland counties of England it is 27·0 per cent., and in the south-western agricultural counties 27·7 per cent.

The nature of the crime is also the cause of a great variation in the proportion acquitted. In some offences the proof is entirely circumstantial; in others the chief and sometimes only witness is the person injured, whose evidence the charge itself leaves open to suspicious inquiry. In offences against property, as compared with offences against the person, the stolen articles form an important auxiliary means of detection and conviction.

In the offences against the person last year, 34·3 per cent. were acquitted; for murder, 16 persons were convicted and 52 acquitted, exclusive of 6 detained as insane; for attempts to murder, maim, &c., the proportion acquitted was nearly 40 per cent.; for rape and attempts to ravish, 56 per cent. In the violent offences against property, the acquittals were 28·8 per cent. In the large class of offences against property, comprising all simple thefts and frauds, the proportion was 20·8 per cent. In the malicious offences against property, which are always attended with great difficulty of proof, the proportion acquitted rises to 58 per cent. The minimum of acquittals takes place in the offences of forgery and offences against the currency; the former usually prosecuted by a powerful private association, and the latter by a Government prosecutor, the Solicitor for the Mint; and the proportion is only 11·5 per cent.

The effect of the statute 12 Vict. c. 11, passed in May, 1849, to repeal the punishment of transportation on a first conviction for simple larceny, is more fully exemplified by the returns for 1851, the second year of its full operation. The foregoing comparative table of the punishments inflicted shows, as might be anticipated, an increase of the more severe sentences of imprisonment, accompanied by an immediate decrease of the numbers sentenced to transportation, but followed by a reactionary increase of the numbers sentenced to that punishment. This might also have been foreseen, for transportation has, of late years,

been rarely inflicted on a *first* conviction of simple larceny, except in extreme cases; and the operation of the Act would lead to greater diligence in proving the former conviction of a known offender, so as to bring transportation in his case within the power of the court. This is shown by the fact, that last year the number sentenced to transportation increased 10 per cent.; and more directly by the following statement of the sentences passed in cases of simple larceny, and offences punishable as such, in the year preceding the important alteration of the punishment, and the two years which have followed:—

Sentence.	1848.	1850.	1851.
Transported for life.....	2	3	5
" above 15 years	1		5
" above 10 years	44	30	33
" above 7 years.....	165	171	228
" 7 years	1,129	609	694
Total Transported.....	1,341	813	965
Total Convicted of Larceny	13,813	11,931	12,145

These figures give a proportion sentenced to transportation for simple larceny of 1 in 10·3 in 1848, and 1 in 14·6 in 1850, the year following the repeal of transportation for a first offence; increasing again to 1 in 12·5 in 1851, which is rendered more marked by the greater severity of the sentences in the two last years.

The capital sentences given below are above the yearly average since 1841, when the last alteration of the law abolishing capital punishments took place. This increase arises chiefly on the offences of burglary and robbery, attended with personal violence or injuries.

Offences.	1849.	1843.	1844.	1845.	1846.	1847.	1848.	1849.	1850.	1851.
Murder	16	22	21	19	13	19	23	19	11	16
Attempts to murder, attended by dangerous bodily injuries	3	9	1	4	9	4	6	12	8	6
Maliciously cutting and wounding.....		1								
Sodomy	12	18	15	15	17	14	18	18	14	18
Burglary, with violence to persons	18	22	4	8	5	5	7	10	5	15
Robbery, attended with wounds	5	23	14	2	8	9	3	3	10	13
Arson of dwelling-houses, per- sons being therein	2	2	2	1	4		3	4	1	2
High treason.....	1									
Totals	57	97	57	49	56	51	60	66	49	70

Of the 70 persons capitally convicted in 1851, the sentence was recorded against 53; so that the sentence of death was only passed upon 17. Of these, 10 were executed, 2 of them being females.

TABLE I.—*Showing, for each County, the Number of Persons*

COUNTIES.	Capital Conviction.				Transportation.				
	Execu- tion.	Commutation.		Free Pardon.	Life.	Above Fifteen Years.	Above Ten Years.	Above Seven Years.	Seven Years.
		Transpor- tation.	Imprison- ment.						
Bedford	..	1	..	..	2	..	3	9	4
Berks	..	1	..	..	3	..	4	2	24
Bucks	..	..	..	..	1	..	..	10	13
Cambridge	..	..	..	..	10	..	7	15	30
Chester	..	3	..	..	2	1	6	12	69
Cornwall	..	1	..	..	4	2	4	8	4
Cumberland	..	..	..	..	..	1	2	4	7
Derby	..	..	..	..	3	1	5	10	11
Devon	..	..	..	..	6	1	4	23	34
Dorset	..	..	..	..	5	1	4	6	10
Durham	..	..	..	..	1	..	1	9	15
Essex	2	1	..	..	1	..	6	16	40
Gloucester*	..	3	1	..	6	2	9	14	64
Hereford	..	..	..	..	..	..	1	7	12
Hertford	..	..	..	..	..	3	8	12	24
Huntingdon	..	1	..	..	1	..	..	1	6
Kent	..	1	..	..	4	2	13	27	30
Lancaster	1	2	..	..	5	6	23	121	228
Leicester	..	1	..	..	2	..	3	13	14
Lincoln	..	1	..	..	4	..	1	22	27
Middlesex†	..	4	..	..	7	2	18	104	287
Monmouth	..	4	..	..	3	1	5	11	16
Norfolk	1	4	..	..	7	..	2	23	23
Northampton	..	1	..	..	1	..	1	7	5
Northumberland	..	1	..	..	..	..	5	17	12
Nottingham	..	1	..	..	..	..	1	18	31
Oxford	..	..	..	..	5	..	4	18	12
Rutland	..	..	..	..	..	..	..	1	3
Salop	..	1	..	..	..	..	4	7	9
Somerset	2	1	..	..	3	1	9	47	41
Southampton	..	..	..	..	5	..	7	17	35
Stafford	..	1	2	..	11	..	8	45	49
Suffolk	2	1	..	..	1	..	6	15	22
Surrey	2	1	..	..	5	3	6	37	43
Sussex	..	..	..	..	9	2	7	14	21
Warwick	..	2	..	..	1	6	8	26	62
Westmoreland	..	..	..	..	..	..	..	3	2
Wiltshire	..	1	..	1	..	2	2	14	27
Worcester	..	3	..	..	..	..	3	10	36
York	..	14	..	..	4	1	14	86	117
Anglesey	..	..	..	..	..	..	..	..	4
Brecon	..	..	..	..	..	..	..	5	2
Cardigan	..	..	..	..	..	..	..	2	1
Carmarthen	..	..	..	..	..	..	..	1	2
Carnarvon	..	..	..	..	..	..	..	..	1
Denbigh	..	..	..	..	..	..	..	3	1
Flint	..	..	..	..	..	..	..	3	2
Glamorgan	..	..	..	..	2	..	..	10	21
Merioneth	..	..	..	..	..	..	3	1	..
Montgomery	..	..	..	..	..	..	..	4	..
Pembroke	..	..	..	..	..	..	..	..	5
Radnor	..	..	..	..	..	..	..	..	6
Totals ..	10	56	3	1	124	33	217	895	1,562

* Including Bristol.

Committed for Trial or Bailed, and the Result of the Proceedings.

Imprisonment.					Whipping, Fine, and Dis- charge on Sureties.	Sentence Respite and Pardon.	In- sane.	Acquitted.			Total.
Above Three Years.	Above Two Years.	Above One Year.	Above Six Months.	Six Months and under.				Not Guilty.	No Bill Found	No Prose- cution.	
..	..	2	8	88	..	..	..	44	18	6	185
..	..	8	26	207	11	..	..	57	21	1	365
..	..	6	19	120	7	..	..	48	20	..	244
..	..	13	30	189	2	..	..	61	16	..	323
..	..	14	104	604	1	..	..	172	35	1	1,024
..	..	4	19	113	1	..	..	35	14	1	210
..	..	1	10	98	5	..	..	20	2	3	153
..	..	21	25	111	6	..	..	41	3	..	237
..	..	8	77	342	3	..	..	156	39	4	702
..	..	7	12	118	7	..	..	49	15	6	240
..	..	9	37	176	4	..	..	57	24	2	335
..	..	12	47	311	1	..	2	159	31	3	632
..	..	20	110	604	15	1	..	168	43	5	965
..	..	2	23	118	..	..	..	55	23	..	241
..	..	4	20	188	3	..	1	46	19	2	280
..	..	2	17	42	..	..	..	24	7	..	101
..	..	28	95	504	8	..	2	172	73	4	963
..	..	100	433	1,931	11	..	4	459	114	21	3,459
..	..	5	32	161	5	..	1	63	20	2	322
..	..	23	78	302	..	..	1	78	29	6	572
..	..	55	659	2,042	54	2	2	605	125	8	3,974
..	..	2	21	225	1	..	..	58	20	1	367
..	..	11	61	372	7	..	..	125	64	6	706
..	..	10	32	127	..	2	1	55	9	1	262
..	..	5	37	118	..	..	..	30	24	..	239
..	..	12	34	175	..	..	..	48	12	1	333
..	1	6	31	166	..	..	1	55	22	..	321
..	..	..	1	88	..	..	..	5	2	..	50
..	..	4	29	235	..	..	1	55	20	..	365
..	..	16	72	357	5	..	..	165	43	4	766
..	..	9	46	358	1	..	..	158	39	2	677
..	..	7	105	541	1	..	..	181	62	..	1,013
..	..	9	57	337	5	..	2	126	42	4	629
..	1	12	182	604	24	..	..	133	59	1	1,063
..	1	12	42	281	5	..	..	84	32	2	612
..	..	57	149	405	1	2	2	197	35	3	866
..	..	..	6	40	..	..	1	9	1	..	62
..	..	14	38	231	..	..	..	73	29	6	438
..	..	4	50	302	22	..	1	109	59	1	599
..	..	40	245	1,120	20	..	..	395	98	6	2,166
..	..	..	7	24	..	..	..	5	3	..	43
..	..	2	4	19	..	..	..	22	12	..	66
..	..	3	4	13	1	..	..	12	8	1	45
..	..	..	6	33	..	..	..	17	8	8	75
..	..	..	7	20	2	..	..	15	8	3	56
..	..	..	4	47	..	..	..	12	10	..	77
..	1	..	4	19	5	..	..	20	9	..	63
..	..	5	7	239	3	..	..	58	28	5	378
..	..	..	3	9	..	..	..	7	2	..	25
..	..	..	7	44	..	..	..	9	9	..	73
..	..	1	6	27	1	..	..	24	23	1	68
..	..	..	2	8	..	..	..	3	1	..	20
..	4	591	3,120	14,708	248	7	22	4,744	1,484	131	27,960

+ Including London.

TABLE II.—*Showing, for each County, the Sex of the Persons Committed*

COUNTIES.	No. 1. Offences against the Person.			No. 2. Offences against Property committed <i>with</i> Violence.			No. 3. Offences against Property committed <i>without</i> Violence.		
	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.
Bedford	18	..	18	19	..	19	115	19	134
Berks	28	1	29	12	4	16	234	51	285
Bucks	11	4	15	28	..	28	156	19	176
Cambridge	23	3	26	26	..	26	212	35	247
Chester	84	4	88	75	4	79	616	201	817
Cornwall	21	1	22	12	..	12	131	38	169
Cumberland	17	2	19	9	1	10	62	39	101
Derby	36	1	37	23	1	24	132	22	154
Devon	45	6	51	34	3	37	431	150	581
Dorset	19	5	24	22	..	22	163	23	186
Durham	29	1	30	13	2	15	203	50	253
Essex	27	5	32	68	2	70	435	48	483
Gloucester*	69	5	74	69	3	72	622	141	763
Hereford	13	5	18	24	..	24	148	46	194
Hertford	13	2	15	22	1	23	185	20	205
Huntingdon	14	1	15	1	..	1	66	5	71
Kent	68	9	77	58	5	63	611	134	745
Lancaster	226	29	255	251	32	283	1,841	921	2,762
Leicester	24	2	26	27	1	28	205	42	247
Lincoln	35	11	46	48	1	49	372	76	448
Middlesex+	277	56	333	162	6	168	2,282	856	3,138
Monmouth	21	3	24	32	2	34	189	89	278
Norfolk	55	7	62	42	3	45	471	80	551
Northampton ..	19	4	23	8	2	10	174	27	201
Northumberland ..	17	2	19	44	5	49	116	45	161
Nottingham	19	4	23	27	1	28	230	34	264
Oxford	16	3	19	28	1	29	222	35	257
Rutland	9	..	9	..	..	..	34	5	39
Salop	31	2	33	24	..	24	232	64	296
Somerset	47	6	53	54	9	63	504	121	625
Southampton ..	37	6	43	29	1	30	451	92	543
Stafford	91	8	99	81	7	88	615	171	786
Suffolk	43	3	46	42	2	44	422	62	484
Surrey	66	15	81	49	9	58	665	178	843
Sussex	29	3	32	37	1	38	310	85	405
Warwick	49	5	54	82	7	89	566	122	688
Westmoreland ..	..	..	..	2	..	2	45	8	53
Wilts	..	..	21	37	..	37	293	59	352
Worcester	45	5	50	37	3	40	380	94	474
York	162	18	180	177	21	198	1,329	355	1,684
Anglesea	2	..	2	10	..	10	25	5	30
Brecon	5	2	7	7	1	8	40	3	43
Cardigan	2	1	3	3	1	4	27	10	37
Cardmarthen ..	7	4	11	3	2	5	41	10	51
Carnarvon	6	..	6	..	..	..	37	10	47
Denbigh	6	2	8	4	..	4	40	18	58
Flint	7	2	9	3	..	3	31	5	36
Glamorgan	37	2	39	16	4	20	207	104	311
Merioneth	2	..	2	5	..	5	14	2	16
Montgomery	2	..	2	10	..	10	45	13	58
Pembroke	9	1	10	9	1	10	41	25	66
Radnor	2	1	3	6	..	6	9	2	11
Totals	1,956	262	2,218	1,911	149	2,060	17,027	4,879	21,906

* Including Bristol.

for Trial or Bailed, and the Offences with which they stood charged.

No. 4. Malicious Offences against Property.			No. 5. Forgery and Offences against the Currency.			No. 6. Other Offences not included in the above Classes.			Total Offences.		
Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.
12	..	12	1	1	2	5	..	5	165	20	185
13	..	13	7	2	9	13	..	13	307	58	365
6	..	6	9	2	11	9	..	9	219	26	244
16	1	17	4	1	5	2	..	2	283	40	323
11	..	11	13	2	15	13	1	14	812	212	1,024
6	..	6	1	..	1	..	..	..	171	39	210
..	..	..	1	1	2	16	5	21	105	48	153
3	..	3	6	3	9	10	..	10	210	27	237
6	2	8	14	3	17	8	..	8	538	164	702
4	..	4	1	..	1	1	2	3	210	30	240
2	..	2	19	3	22	10	3	13	276	59	335
21	..	21	14	2	16	9	1	10	574	58	632
7	..	7	13	2	15	29	5	34	809	156	965
..	..	..	1	..	1	4	..	4	190	51	241
11	..	11	8	1	9	17	..	17	236	24	260
10	..	10	2	..	2	2	..	2	95	6	101
8	..	8	31	2	33	28	9	37	804	169	963
8	..	8	71	27	98	43	10	53	2,440	1,019	3,459
3	..	3	3	1	4	11	3	14	273	49	322
11	1	12	9	2	11	6	..	6	481	91	572
6	2	8	178	44	222	76	29	105	2,981	993	3,974
2	..	2	15	5	20	6	3	9	265	102	367
10	2	12	6	1	7	27	2	29	611	95	706
9	..	9	2	1	3	5	1	6	217	35	252
1	..	1	5	1	6	2	1	3	185	54	239
1	..	1	6	2	8	9	..	9	292	41	333
9	..	9	2	1	3	2	2	4	279	42	321
2	..	2	..	..	..	..	..	..	45	5	50
1	..	1	6	3	9	2	..	2	296	69	365
1	..	1	8	2	10	13	1	14	627	139	766
10	1	11	14	3	17	28	5	33	569	108	677
4	..	4	20	2	22	13	1	14	824	189	1,013
21	3	24	8	1	9	20	2	22	556	73	629
5	1	6	41	11	52	13	10	23	839	224	1,063
6	..	6	10	1	11	19	1	20	411	101	512
5	1	6	17	2	19	7	3	10	726	140	866
3	..	3	..	2	2	2	..	2	52	10	62
12	1	13	9	..	9	5	1	6	377	61	438
3	..	3	11	2	13	19	..	19	495	104	599
14	..	14	54	10	64	17	9	26	1,753	413	2,166
..	..	..	1	..	1	..	..	..	38	5	43
..	..	..	1	1	2	6	..	6	59	7	66
..	..	..	..	1	1	..	..	..	32	13	45
..	..	..	2	1	3	5	..	5	58	17	75
1	..	1	..	..	..	2	..	2	46	10	56
4	..	4	1	..	1	2	..	2	57	20	77
..	..	..	..	..	..	13	2	15	54	9	63
..	..	..	7	..	7	1	..	1	268	110	378
1	..	1	..	..	..	1	..	1	23	2	25
1	..	1	2	..	2	..	..	..	60	13	73
..	..	..	2	..	2	..	..	..	61	27	88
..	..	..	..	..	..	..	..	..	17	3	20
290	15	305	656	152	808	551	112	663	32,391	5,569	27,960

+ Including London.

TABLE III.—Showing the Total Number of Persons Committed for Trial or Bailed, the Offences with which they stood Charged, and the Result of the Proceedings.

OFFENCES.	Capitally Convicted.			Convicted.										Acquitted.			Total.				
	Exe- cution.	Commutation.		Transportation.				Imprisonment.				Whipping, Fine, and Discharge on Sureties.	Sentence Respected and Pardon.	In- sane.	Not Guilty found.	No Prose- cution.					
		Transpor- tation.	Imprisonment.	Free Pardon.	Above Life.	Above Ten Years.	Above Seven Years.	Above Three Years.	Above Two Years.	Above One Year.	Six Mths. and under.										
No. 1.—Offences against the Person	10	30	...	...	48	6	20	44	26	...	4	123	281	756	99	...	10	604	149	8	2,218
No. 2.—Offences against Pro- perty commit- ted with Vi- olence	...	25	2	1	44	19	87	285	279	...	...	111	361	354	1	...	1	393	82	15	2,060
No. 3.—Offences against Pro- perty commit- ted without Violence	...	...	...	...	13	9	73	505	1,182	...	...	288	2,136	13,095	40	5	9	3,350	1,132	69	21,906
No. 4.—Malicious Offences against Property	...	1	1	...	16	1	30	35	12	...	...	5	15	34	...	...	...	108	46	1	305
No. 5.—Forgery and Offences against the Currency	...	...	...	...	2	3	4	23	35	...	...	52	273	321	1	...	1	70	15	8	808
No. 6.—Other Offences not included in the above Classes	...	...	...	...	...	...	3	3	28	...	...	12	54	143	107	2	1	219	60	30	663
Totals	10	56	8	1	194	38	217	895	1,562	...	4	691	3,220	14,703	948	7	22	4,744	1,484	131	27,960

TABLE IV.—Showing the Total Number of Persons Committed for Trial or Bailed in each of the last Ten Years, and the Offences with which the Persons stood Charged; also the Total of each of the Two Quinquennial Periods, the Average of each of the Two Quinquennial Periods, and the Average of the last Ten Years.

OFFENCES.	1842.	1843.	1844.	1845.	1846.	1847.	1848.	1849.
No. 1.—Offences against the Person	2,127	2,431	2,306	1,966	2,949	2,023	2,324	1,846
No. 2.—Offences against Property committed with Violence	2,178	2,530	1,759	1,471	1,507	1,738	2,173	2,076
No. 3.—Offences against Property committed without Violence	23,995	23,998	20,435	19,506	20,035	23,571	23,910	22,053
No. 4.—Malicious Offences against Property	201	279	347	149	209	186	191	293
No. 5.—Forgery and Offences against the Currency	634	668	548	488	406	535	684	676
No. 6.—Other Offences, not included in the above Classes	2,174	1,385	1,157	773	701	796	1,168	873
Totals	31,309	29,591	26,543	24,803	25,107	28,833	30,349	27,816
OFFENCES.	1850.	1851.	Total of Five Years, ending 1846.	Total of Five Years, ending 1851.	Average of Five Years, ending 1846.	Average of Five Years, ending 1851.	Total of Ten Years, ending 1851.	Average of Ten Years, ending 1851.
No. 1.—Offences against the Person	1,886	2,218	11,079	10,907	2,216	2,041	21,386	2,139
No. 2.—Offences against Property committed with Violence	2,014	2,060	9,445	10,054	1,889	2,011	19,499	1,950
No. 3.—Offences against Property committed without Violence	21,563	21,906	108,269	112,698	21,963	22,639	218,953	21,896
No. 4.—Malicious Offences against Property	256	305	1,185	1,211	237	242	2,396	240
No. 5.—Forgery and Offences against the Currency	680	808	2,694	3,373	539	675	6,067	607
No. 6.—Other Offences, not included in the above Classes	744	663	6,190	4,333	1,238	847	10,435	1,043
Totals	26,813	27,960	136,552	141,771	27,370	28,555	273,623	27,363

TABLE V.—*Showing, for each County, the Number of Persons Committed for Trial Periods, and the average of each of the Two Quinquennial Periods;*

COUNTIES.	1842.	1843.	1844.	1845.	1846.	1847.	1848.
Bedford	229	202	188	155	185	178	204
Berks	333	328	287	260	260	335	360
Bucks	277	313	280	286	283	315	310
Cambridge	241	257	297	239	276	255	244
Chester	1,086	1,018	777	688	767	871	1,070
Cornwall	282	301	269	279	280	341	272
Cumberland	115	109	139	118	147	120	130
Derby	322	322	278	186	277	214	264
Devon	716	740	716	730	731	949	924
Dorset	241	252	203	218	225	307	287
Durham	266	300	376	203	249	279	334
Essex	758	710	596	554	602	603	689
Gloucester*	1,252	1,186	1,071	929	884	1,092	1,042
Hereford	259	238	230	226	158	212	270
Hertford	338	265	271	214	243	291	348
Huntingdon	68	68	79	83	81	89	104
Kent	1,155	977	911	831	815	889	1,020
Lancaster	4,497	3,677	2,898	2,852	3,072	3,456	3,778
Leicester	492	509	481	328	358	335	346
Lincoln	507	563	542	889	419	506	504
Middlesex†	4,094	4,260	4,027	4,440	4,641	5,175	4,856
Monmouth	264	261	278	196	217	282	298
Norfolk	808	782	788	642	720	751	689
Northampton	346	270	294	302	270	243	307
Northumberland	245	290	294	189	169	189	201
Nottingham	374	353	348	267	286	343	364
Oxford	334	328	296	309	228	299	296
Rutland	48	39	23	28	26	41	52
Salop	470	534	449	308	227	267	305
Somerset	1,148	967	1,039	873	701	774	888
Southampton	702	676	517	619	608	787	728
Stafford	1,485	1,175	885	717	851	1,028	1,120
Suffolk	527	585	630	407	471	605	495
Surrey	1,017	867	941	952	958	1,315	1,296
Sussex	550	403	409	409	468	522	546
Warwick	1,003	1,045	894	769	799	998	1,257
Westmoreland	39	44	24	46	74	33	47
Wilts	548	464	432	379	436	502	465
Worcester	609	679	603	563	535	620	681
York	2,598	2,304	1,691	1,417	1,560	1,794	2,086
Anglesea	21	20	7	23	10	42	22
Brecon	56	62	58	37	24	51	42
Cardigan	14	26	31	47	25	26	25
Carmarthen	49	171	117	87	43	50	65
Carnarvon	33	21	32	39	47	60	60
Denbigh	79	89	89	66	46	92	115
Flint	61	49	50	62	55	46	40
Glamorgan	107	174	225	159	142	267	382
Merioneth	12	21	9	12	14	14	18
Montgomery	73	94	96	67	48	53	77
Pembroke	48	88	54	66	87	67	46
Radnor	23	25	29	30	29	10	33
Totals	31,809	29,591	26,542	24,303	25,107	28,833	30,349

* Including Bristol.

or Bailed in each of the last Ten Years, the Total of each of the Two Quinquennial also the Total of the last Ten Years, and the average of the last Ten Years.

1849.	1850.	1851.	Total of Five Years, ending 1846.	Total of Five Years, ending 1851.	Average of Five Years, ending 1846.	Average of Five Years, ending 1851.	Total of Ten Years, ending 1851.	Average of Ten Years, ending 1851.
162	161	185	859	890	172	178	1,849	185
368	318	365	1,458	1,736	292	347	3,194	319
287	242	244	1,439	1,398	288	280	2,637	284
309	302	323	1,310	1,433	262	287	2,743	274
861	900	1,024	4,336	4,726	867	946	9,062	906
277	226	210	1,404	1,326	281	265	2,730	273
159	146	153	627	708	125	142	1,335	133
245	255	237	1,386	1,215	277	243	2,601	260
893	807	702	3,612	4,275	722	855	7,887	789
326	190	240	1,139	1,350	228	270	2,489	249
321	358	335	1,394	1,627	279	325	3,021	302
587	631	632	3,220	3,142	644	628	6,962	636
1,063	920	965	5,322	5,082	1,064	1,016	10,404	1,040
242	252	241	1,111	1,217	222	243	2,328	239
318	315	280	1,361	1,552	272	310	2,913	291
93	90	101	384	477	77	95	861	86
980	968	963	4,689	4,810	938	962	9,499	950
3,290	3,340	3,459	16,991	17,323	3,398	3,465	34,314	3,431
299	300	322	2,168	1,603	434	320	3,770	377
529	528	572	2,420	2,639	484	528	5,059	506
2,861	3,732	3,974	21,462	21,598	4,292	4,320	43,060	4,306
370	433	367	1,216	1,750	243	350	2,966	297
633	705	706	3,740	3,484	748	697	7,224	722
327	248	252	1,482	1,377	296	275	2,869	286
261	283	239	1,187	1,173	237	235	2,360	236
341	325	333	1,628	1,706	326	341	3,334	333
303	252	321	1,495	1,471	299	294	2,966	297
35	27	50	164	205	33	41	369	37
847	307	365	1,988	1,591	398	318	3,579	358
885	754	766	4,728	4,067	946	813	8,795	879
751	686	677	3,122	3,579	624	716	6,701	670
1,009	1,053	1,013	5,113	5,223	1,023	1,045	10,336	1,034
537	472	629	2,620	2,638	524	528	5,358	526
1,109	1,080	1,063	4,725	5,813	945	1,163	10,538	1,054
502	480	512	2,329	2,562	466	512	4,891	489
910	880	866	4,510	4,911	902	982	9,421	942
57	70	62	227	269	45	54	456	50
452	386	438	2,259	2,243	452	445	4,502	450
653	607	599	2,989	3,160	598	632	6,149	615
2,022	1,915	2,166	9,570	9,933	1,914	1,987	19,603	1,960
33	41	43	81	181	16	36	262	26
53	59	46	237	271	47	54	508	51
30	36	45	143	162	29	34	305	30
53	48	75	467	291	93	58	758	76
66	43	56	172	285	34	57	457	46
95	91	77	369	470	74	94	839	84
59	42	63	277	250	55	50	527	53
302	395	378	897	1,724	179	345	2,621	262
18	28	25	68	98	14	20	166	17
67	76	73	378	346	76	69	724	72
55	62	88	343	318	69	64	661	66
21	13	20	136	94	27	19	230	23
27,816	26,813	27,960	136,852	141,771	27,370	28,354	278,623	27,862

+ Including London.

TABLE VI.—Showing for each County the Population, and the Number of Persons Committed for Trial or Bailed, in 1841 and 1851, also the Ratio per Cent. of Persons so Committed in each of those Decennial Periods.

COUNTIES.	Population.		Number of Criminals.		Ratio per Cent. of Criminals to Population.	
	1841.	1851.	1841.	1851.	1841.	1851.
Bedford	112,378	129,789	191	185	·170	·142
Berks	190,872	199,154	306	365	·161	·183
Bucks	128,248	143,670	287	244	·208	·170
Cambridge	169,688	191,866	240	323	·141	·168
Chester	368,400	423,438	943	1,025	·256	·242
Cornwall	343,821	356,662	295	210	·086	·059
Cumberland	178,038	196,487	161	153	·086	·078
Derby	239,791	260,707	277	237	·116	·091
Devon	537,270	572,207	687	702	·128	·123
Dorset	167,876	177,697	284	240	·169	·135
Durham	326,043	411,532	215	335	·066	·081
Essex	320,811	343,916	647	632	·202	·183
Gloucester*	395,533	419,475	1,236	965	·312	·230
Hereford	96,515	99,112	245	241	·254	·243
Hertford	162,394	173,963	319	280	·196	·160
Huntingdon	55,565	60,320	62	101	·111	·167
Kent	551,291	619,207	962	963	·174	·155
Lancaster	1,698,609	2,063,913	3,987	3,459	·234	·167
Leicester	220,304	234,938	466	322	·211	·137
Lincoln	356,226	400,266	349	572	·098	·143
Middlesex†	1,585,918	1,895,710	3,586	3,974	·226	·210
Monmouth	151,021	177,165	364	367	·241	·207
Norfolk	405,124	433,803	666	706	·164	·163
Northampton	199,208	213,784	342	252	·172	·118
Northumberland	266,020	303,535	226	239	·086	·079
Nottingham	270,731	294,438	329	333	·121	·113
Oxford	163,216	170,286	323	321	·198	·188
Rutland	23,161	24,272	14	50	·060	·206
Salop	241,685	246,019	416	365	·172	·149
Somerset	448,793	456,237	991	766	·221	·168
Southampton	352,048	402,033	677	677	·192	·163
Stafford	528,867	630,506	1,059	1,013	·200	·161
Suffolk	314,681	335,991	482	629	·153	·187
Surrey	587,038	684,805	923	1,063	·157	·155
Sussex	302,460	339,428	639	512	·178	·161
Warwick	409,138	479,979	1,046	866	·256	·180
Westmoreland	56,609	58,380	33	62	·058	·106
Wilt	242,772	241,003	506	438	·208	·188
Worcester	230,387	258,762	566	599	·246	·231
York	1,584,116	1,788,767	1,896	2,166	·119	·121
Anglesea	38,106	43,248	13	43	·034	·099
Brecon	55,420	59,162	48	46	·087	·078
Cardigan	96,002	97,667	17	45	·018	·046
Cardarthen	89,559	94,663	32	76	·036	·079
Cardarvon	86,763	94,668	33	56	·038	·059
Denbigh	92,086	96,820	31	77	·088	·079
Ffint	40,798	41,053	44	63	·108	·153
Glamorgan	178,050	240,132	189	378	·106	·167
Merioneth	50,713	51,242	5	25	·010	·049
Montgomery	79,766	77,129	75	73	·094	·095
Pembroke	78,557	84,456	58	88	·074	·104
Radnor	31,776	31,416	33	29	·104	·064
Totals	15,914,148	17,922,768	27,760	27,960	·174	·156

* Including Bristol.

† Including London.

The foregoing table shows an increase of 200 in the number of criminals in 1851 as compared with 1841; but, allowing for the increase of population, an actual *decrease* has taken place of 3,303, or 12 per cent. This decrease is chiefly exhibited in the counties of Gloucester, Warwick, Leicester, Lancaster, Lincoln, Northampton, and Somerset. The following counties show a considerable increase of crime, viz., Rutland, Anglesea, Huntingdon, and Glamorgan.

The subjoined statement gives the order of a few of the counties in which crime was least prevalent in 1841 and 1851, also the order of those in which it was most rife in those years.

1841.				1851.			
Counties in which Crime was <i>Least</i> Prevalent.	Ratio of Crime to Population.	Counties in which Crime was <i>Most</i> Prevalent.	Ratio of Crime to Population.	Counties in which Crime was <i>Least</i> Prevalent.	Ratio of Crime to Population.	Counties in which Crime was <i>Most</i> Prevalent.	Ratio of Crime to Population.
1. Merioneth.	·010	48. Worcester	·246	1. Cardigan ..	·046	48. Middlesex†	·210
2. Cardigan ..	·018	49. Hereford..	·254	2. Merioneth .	·049	49. Gloucester*	·230
3. Anglesea ..	·034	50. Warwick }	·256	3. Carnarvon }	·059	50. Worcester.	·231
4. Carmarthen	·036	51. Chester }		4. Cornwall }		51. Chester ...	·242
5. Carnarvon	·038	52. Gloucester*	·312	5. Radnor ...	·064	52. Hereford..	·243
* Including Bristol.				† Including London.			

The following statement shows the number of persons committed for trial or bailed in 1841 and 1851 respectively, the ratio of such persons to the population, and the offences with which they stood charged.

OFFENCES.	Number of Criminals.		Ratio per Cent. of Criminals to Population.	
	1841.	1851.	1841.	1851.
No. 1.—Offences against the Person	2,140	2,218	·0134	·0124
No. 2.—Offences against Property committed <i>with</i> Violence	1,873	2,060	·0118	·0115
No. 3.—Offences against Property committed <i>without</i> Violence	22,017	21,906	·1326	·1222
No. 4.—Malicious Offences against Property	94	305	·0006	·0017
No. 5.—Forgery and Offences against the Currency	437	808	·0027	·0045
No. 6.—Other Offences, not included in the above Classes	1,199	663	·0075	·0037
Totals.....	27,760	27,960	·1744	·1560

It will be seen by the foregoing statement that malicious offences against property and forgery (including offences against the currency) have greatly increased since 1841, but all other classes of offences have considerably decreased.

The proportion of female offenders has shown a slight tendency to increase in the three last years. It has been, for the last ten years, as follows:—

Years.	Ratio to 100 Males.	Years.	Ratio to 100 Males.
1842.....	21·6	1847.....	25·9
1843.....	22·0	1848.....	23·4
1844.....	23·1	1849.....	24·1
1845.....	25·6	1850.....	24·4
1846.....	26·5	1851.....	24·8

In offences against the person, the proportion of females in 1851 was 13·4 to 100 males. In murder, the large and increasing ratio of females, arising from the many cases of poisoning, is shown in the subjoined statement:—

Years.	Males.	Females.	Years.	Males.	Females.
1842.....	39	28	1847.....	38	34
1843.....	52	33	1848.....	42	34
1844.....	46	29	1849.....	42	42
1845.....	41	24	1850.....	28	24
1846.....	42	26	1851.....	33	41

In the violent offences against property the proportion of females is 7·7 to 100 males. In the class including the simple offences of stealing the proportion rises to 28·6 females to 100 males. In the malicious offences against property the proportion is at its minimum, 5·1 females to 100 males. In forgery and offences against the currency, from the number of females committed for uttering counterfeit coin, the proportion is 23·1 females to 100 males.

It is much to be regretted that the element of *age* has ceased to be introduced in the criminal tables, experience having proved that it exercises a considerable influence on crime, as will be seen by a reference to Mr. Neison's elaborate papers on the subject, in volumes ix. and xi. of the *Statistical Journal*.

E. C.

**THE MARRIAGES, BIRTHS, AND DEATHS,
REGISTERED IN THE DIVISIONS, COUNTIES, AND DISTRICTS OF ENGLAND.**

*The Marriages for the Quarter ending September, 1852, and the Births and
Deaths for the Quarter ending December, 1852,*

AS PUBLISHED BY AUTHORITY OF THE REGISTRAR-GENERAL.

This return comprises the births and deaths registered by 2,190 registrars in all the districts of England during the Autumn quarter ending December 31st, 1852; and the marriages in more than 12,000 churches or chapels, about 3,342 registered places of worship unconnected with the Established Church, and 624 superintendent registrars' offices, in the quarter that ended September 30th, 1852.

The return of marriages is not complete; but the defects are inconsiderable, and approximate numbers have been supplied from the records of previous years.

The marriages and the births, in nearly the same proportion, greatly exceed the average number of the season; and the average number of the corresponding quarters of previous years is slightly exceeded by the deaths.

The registration of the year 1852 is completed, for the births and deaths, by the present return. The births were 616,251 in 1851, and 624,171 in 1852. The deaths 395,933 in 1851, and 407,938 in 1852. The average annual rate of birth is 3·282 per cent., or nearly 1 in 30. In 1852 it rose to 3·472 per cent., or 1 in 29. The average annual rate of deaths is 2·242 per cent. (rather less than 1 in 45); in 1852 it was 2·269, or slightly above the average (1 in 44 nearly).

MARRIAGES.—76,582 persons were married in the quarter ending September 1852, giving a considerable excess on the numbers (74,310) married in the corresponding quarter of the previous year. The number of marriages was 38,291, while in the summer quarter of 1840–3 the number of marriages never exceeded 29,397, and in 1842 fell so low as 27,288; in the summer of 1844 there was a sudden increase, and in the summer of 1845 the marriages were 35,003; in 1847–8 the numbers fell back to 32,439, and rose slowly until the summer of 1849; in each of the three succeeding summers (1850–2) the marriages have not been less than 37,155 in number. Nothing probably indicates more accurately than these figures the condition of the people, or the view which they took of their prospects in life during the last eleven summers.

The rate of marriage is still high in London, and the marriages were 7,109 in the last, 7,345 in the previous, September quarter, whereas they amounted only to 5,747 in the corresponding quarter of 1848. The marriages increased in all the south-eastern counties. In the South Midland Division the marriages were nearly stationary. In Essex, Suffolk, and Norfolk the marriages also increased. In the South-Western Division the increase of marriages was greatest in Devonshire and Somersetshire; was particularly conspicuous in Saint Thomas, Newton Abbot, Plymouth, Taunton, Yeovil, and Bath. The marriages increased in each of the west and north midland counties, particularly in Stroud, Cirencester, Ludlow, and Clun (where a railway has recently been carried), Shrewsbury, Dudley, Worcester, King's Norton, Birmingham, Coventry, Warwick, Caistor, Leicester, Nottingham, where manufactures are actively carried on. In Cheshire and Lancashire marriages are much more numerous than they were in 1848, but less numerous than they were in 1850; in Manchester and Liverpool the marriages are declining. Yorkshire is nearly in the same condition as Lancashire; the marriages in the West Riding have not increased to any extent since 1850. In the Northern Division the marriages decreased; in Wales they increased.

BIRTHS.—152,066 births were registered in the last quarter of the year, whereas the numbers in the quarter ending December, 1851, were 149,155. The births registered in London, in the West Midland counties, and in Yorkshire, increased; in the other divisions the numbers scarcely exceeded those in the previous year.

INCREASE OF POPULATION.—As the births in the quarter were 152,066, the deaths 99,946, the natural increase was 52,120. The number of emigrants who sailed in the quarter from London was 12,322, Plymouth 1,676, Liverpool 41,317; from the three English ports 55,315. The total numbers who sailed from the ports of the United Kingdom at which there are Government emigration agents amounted to

57,913. Many who sailed from other ports are not in the return, and it is well known that a large proportion of the emigrants who sail from Liverpool are by birth Irish. At present it is probable, taking all circumstances into account, that the emigration from England is not equal to its natural increase.

The number of emigrants who sailed during the year 1852 from the ports of the United Kingdom, at which there are emigration agents, amounted to 350,647, or certainly not less, taking the year through, and other ports into account, than 1,000 a-day*.

Marriages, Births, and Deaths, returned in the Years 1840-52 and in the Quarters of those Years.

YEARS.....	1840	1841	1842	1843	1844	1845	1846	1847	1848	1849	1850*	1851	1852
Marriages	122665	122496	118925	123818	132249	143743	145664	135845	138230	141883	152738	153740	...
Births	602303	612168	617759	627825	640763	648521	672625	639965	663059	678169	693422	616251	624171
Deaths	359687	343647	349519	346445	356933	349366	390315	423304	399833	440689	368936	396938	407938
MARRIAGES.													
Quarters ended the last day of													
March	26395	24447	25840	25285	26887	29551	31417	27480	28398	28429	30567	32619	29933
June	30786	32551	30048	31118	34268	35300	37111	35197	34721	35844	39204	39498	40007
September	29221	29397	27288	28847	31675	35003	35070	32439	32995	33874	37636	37165	38291
December	36363	36101	35639	38673	39919	43889	42066	40729	42116	43736	45331	46468	...
BIRTHS.													
March	132305	133720	135615	136837	143578	143080	145108	146453	139736	153772	144551	157374	161776
June	129059	129684	134096	131279	136941	136653	149450	139072	149760	153693	156865	159138	159136
September	119823	123868	123296	129161	130078	132368	136718	127173	140369	136223	146911	150584	151195
December	121117	124686	124732	131045	130166	131219	139849	127267	133204	135471	146096	149165	152066
DEATHS.													
March	96896	99069	96314	94926	101024	104664	89484	119672	130032	105870	98418	105446	106682
June	90339	86184	86538	87234	85337	89149	90231	106718	99727	102153	92875	99639	100818
September	80832	75440	82339	76792	79708	74872	101668	95435	87658	135227	85846	81800	100497
December	99630	83204	81328	87493	90664	80681	108937	103479	92436	97569	91847	99248	99946

* The numbers up to 1850 have appeared in the Annual Reports.

PRICE OF FOOD.—The price of provisions has increased since last year; in the last three months of 1852 wheat was 40s. 5d. a quarter; beef, by the carcass, at Leadenhall and Newgate markets, 4d. a pound; mutton, 5½ a pound; potatoes (York regents), 105s. a ton at the waterside market, Southwark. In the corresponding three months of 1851, the prices were: wheat, 36s. 7d. a quarter; beef, 4 per pound; mutton, 4½d. per pound; potatoes, 70s. Potatoes are, therefore, through the disease with which they have been infested, dearer by 50 per cent., wholesale, in London, than they were at the same time last year.

It should be recollected that the potatoe cannot be replaced in the dietary of the people by bread or meat. Fruit and vegetables are indispensable constituents of man's food; and without a due supply of them to the population scurvy and malignant diseases of various kinds break out. Turnips, carrots, artichokes, green vegetables, oranges and lemons should be procured, where there are means, in towns; in the country the old practice of drinking herb-teas with cream of tartar would be salutary.

STATE OF THE PUBLIC HEALTH.—99,946 deaths were registered during the last quarter of the year 1852. In the corresponding quarter of 1851 the deaths were 99,248. The annual rate of mortality in the last quarter is at the rate of 2·197 per cent., which is higher than the average rate, or than the mortality in the corresponding quarters of 1842-45, in 1848, in 1850-51, but much lower than 2·545 and 2·359, the rates of mortality in 1846-47.

* Return with which the Registrar General has been favoured by the Emigration Commissioners.

The Average Prices of Consols, of Wheat, Meat, and Potatoes, also the Average Quantity of Wheat sold and imported Weekly, in each of the six Quarters ending December 31st, 1852.

Quarters ending	Average Price of Consols.	Average Price of Wheat per Quarter in England and Wales.	Wheat sold in the 390 Cities and Towns in England and Wales making Returns.	Wheat and Wheat Flour entered for Home Consumption at Chief Ports of Great Britain.	Average Prices of Meat per lb. at Leadenhall and Newgate Markets (by the Carcase).		Potatoes (York Regents) per Ton at Waterside Market, Southwark.
			Average Number of Quarters weekly.		Beef.	Mutton.	
1851							
Sept. 30.	96½	40s. 7d.	74,714	91,040	3d.—5d. Mean 4d.	3½d.—5½d. Mean 4½d.	90s.—110s. Mean 100s.
Dec. 31.	97½	36s. 7d.	109,506	47,986	3d.—5d. Mean 4d.	3½d.—5½d. Mean 4½d.	65s.—75s. Mean 70s.
1852							
Mar. 31.	97½	40s. 10d.	95,532	27,540	3½d.—5d. Mean 4½d.	3½d.—5½d. Mean 4½d.	60s.—80s. Mean 70s.
June 30.	99½	40s. 10d.	87,949	54,675	3½d.—4½d. Mean 4d.	3½d.—5½d. Mean 4½d.	85s.—110s. Mean 97s. 6d.
Sept. 30.	100	41s. 2d.	78,712	67,912	3½d.—5d. Mean 4½d.	4d.—6d. Mean 5d.	80s.—100s. Mean 90s.
Dec. 31.	100½	40s. 5d.	111,224	72,870	3d.—5d. Mean 4d.	4½d.—6½d. Mean 5½d.	90s.—120s. Mean 105.

Note.—The total number of quarters of wheat sold in England and Wales for the 13 weeks ended September 30th, 1851, was 971,276; for the 13 weeks ending December 31st, 1,423,582; for the 13 weeks ended March 31st, 1852, 1,241,921; for the 13 weeks ending June 30th, 1,143,339; for the 13 weeks ending September 30th, 1,023,251; for the 13 weeks ending December 31st, 1,445,906. The total number of quarters entered for Home Consumption was, respectively, 1,183,523; 671,803; 358,024; 710,780; 882,850; and 947,310; the second total, however, embraces the returns of 14 weeks.

On dividing the country into two large divisions, the first of 117 districts, comprising the chief towns, and a population of 7,795,882, the second of 506 districts, having a population of 10,126,886, it is found that the mortality in the town district was, during the quarter, at the rate of 2·514 per cent. per annum, which is below the average (2·579), while the mortality in the country districts was at the rate of 1·982 per cent. per annum, or somewhat above the average of the corresponding quarter (1·941).

The unfavourable condition still prevailing in the towns is, however, too evident; to every 4 deaths out of a given number living in the country, 5 deaths occurred out of an equal number living in the towns during the last quarter; and on an average, out of equal numbers living, 4 die in the towns during autumn to every 3 who die in the country.

In London the mortality was below the average. 13,681 deaths were registered in the December quarter, and the causes are stated in 13,302 instances in the weekly tables, of which a tabular summary is subjoined. 2,851 of the deaths were referred to zymotic diseases, 74 to small pox, 121 to measles, 952 to scarlatina (which has been usually fatal), 343 to diarrhoea, 14 to cholera, 41 to influenza, 634 to typhus (136 less than in the year preceding). Erysipelas, fatal in 67 instances, was also less prevalent than usual. The deaths from diseases of variable and uncertain seat, as well as from tubercular diseases, fluctuate little; thus the deaths from cancer in London during the five last autumns were 240, 242, 219, 223, and 228; the deaths from consumption 1,450, 1,473, 1,455, 1,737, and 1,662. The causes of the considerable increase in the deaths from consumption during the last two autumns