

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

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

FORTIETH SESSION.—FIRST MEETING.

[Friday, 19th November, 1886.]

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

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

SECOND MEETING.

[Tuesday, 7th December, 1886.]

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

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

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

THIRD MEETING.

[Tuesday, 14th December, 1886.]

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

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

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

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

FOURTH MEETING.

[Tuesday, 18th January, 1887.]

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

Mr. Murrough O'Brien read a paper entitled, "Graduated Taxation in Switzerland."

The ballot having been examined, Mr. John G. MacCarthy (Land Purchase Commissioner), and Mr. Edward Purser were declared elected members of the Society
