

THE BURDEN OF TAXATION.

Quite recently there were rumours afloat that a general election might take place early in the Summer, the Government going to the country on what is termed a "favourable" Budget. This report was, however, speedily contradicted in authentic sources, and now there is a further refutation by the Chancellor of the Exchequer himself. In an address at West Birmingham the other night he dispelled the idea that the Government intended rushing an election on a popular Budget. A Budget could not be popular in the real sense of the word unless it gave general relief to the taxpayers by an all round reduction of the abnormally high taxation that for some years past the people have had to shoulder as the result of the war. Mr Chamberlain, however, was quite candid and lucid in his explanation of the financial situation as it stands, and which is simply this, that a "popular" Budget is not possible at the present time or in the early future. It, therefore, does not seem over-likely that in the forthcoming Budget the taxpayer has much to hope for by way of remission of taxation, but Mr Chamberlain gives us no definite hint on that score. One cheery and decisive note, however, in his speech is the announcement that the Excess Profits Duty is to go. There was, it will be recalled, a strong protest to this tax anterior to the introduction of the Budget last year, and the soundness of this opposition is now amply borne out by the decision of the Government with regard to it. The Chancellor admits that the tax was open to great objections; it tended to promote waste and discourage enterprise, but its chief justification was the crucial need for money. Things have, however, changed. Instead of increasing the Nation's indebtedness we have begun to re-pay, and to redeem those obligations incurred towards foreign Powers, which, as Mr Chamberlain said, "were the most difficult of all the obligations that the war had left." On the other hand, as he explained later on: "Instead of having more trade than we could meet we had less employment than we needed." This, unhappily, is only too evident by the serious amount of unemployment throughout the country just now. Under all the circumstances, and having carefully examined the prospects of the coming year, Mr Chamberlain and his colleagues have decided that they "can afford not to renew the Excess Profits Duty"—in other words, it will not be extended beyond the period for which it is operative under the present law. The Chancellor's proposal is that all businesses of pre-war standing shall continue to pay the tax for a period of seven years, beginning with the first accounting period, but that in the case of businesses started since the outbreak of the war the duty shall not run beyond the 31st December last. The Excess Profits Duty is to go, and there is to be no new tax in lieu of it, nor any addition to the existing taxes. This is re-assuring, for everyone must benefit directly or indirectly by the abolition of the Excess Profit Duty, which should tend as a consequence to lower the cost of production, and bring with it a fall of prices. But while that is so, or may be so, Mr Chamberlain foreshadowed new duties to protect British trade against dumping, or against depreciation and depreciated foreign exchanges. These are subjects on which a diversity of opinion exist on the part of political economists, and will, doubtless, be vigorously criticised when the "new duties," whatever they may be, come up for discussion in the House of Commons.

DEATH OF MR JUSTICE KENNY.

THE COUNTY LIMERICK
AMBUSH.

Nine Policemen Killed.

Two Deaths From Wounds.

General Headquarters, Dublin, issued on Thursday night the following statement relating to the ambush between Dromkeen and Newpallas:—

"Two police cars were ambushed near Pallasgreen, Co Limerick, about 14.30 hours on Thursday.

"Nine policemen were killed and 2 dangerously wounded. No rebel casualties."

Additional particulars point to the conclusion that the attack was well and carefully delivered. The police force were driving in two lorries, and consisted of District Inspector Sanson, Newpallas, and a party of twelve men. They were returning from Fedamore, and were within three miles of Newpallas when they were attacked by a large party of armed men who were concealed near the roadside. At the point where the ambuscade was laid there is a rather sharp turn on the road, and when the two lorries reached it a deadly fire was opened from both sides of the highway. Volley after volley was fired into the police, and obstacles had been placed across the road to hinder the passage of the vehicles, so that the police were practically caught in a trap. District Inspector Sanson and a constable, who were riding in the front lorry, escaped and made their way to Newpallas, and here the authorities at Limerick were notified of the ambush by telephone. Nine constables were killed outright in the ambush, and two others severely wounded. When the force had been overpowered the attackers came on to the road, and seized the arms and ammunition of the police.

It is stated that two constables who fell from one of the lorries attempted to escape, but were pursued by the attackers and shot. When forces arrived from Limerick some couple of hours after the attack the dead and wounded policemen were placed on ambulances and removed to Limerick. There was no trace of the attackers then, and the scene on the roadside was a horrifying and harrowing one.

During the night the wounded constables died in the military hospital Limerick, their condition from the outset being hopeless. A large party of police scoured the countryside during the night, and again yesterday, but no trace of the attackers could be found, and no arrests made.

When the news of the appalling tragedy became known, the people residing in the district were terror-stricken, and it is stated that some prepared to leave their homes, fearing reprisals.

THE KILLED.

The names of the dead constables, all of whom were stationed at Newpallas, are—Patrick Foody, aged 43; a native of Galway, 20 years' service; Bernard Mollaghan, 42 years, a native of Galway, 17 years' service; John Bourke, 29 years, a native of Clare, 7 years' service; William Hayton, 20 years, a native of Yorkshire, 4 months' service; William Kingston, 21 years, a native of London, 3 months' service; William Doyle, 24 years, a native of Lincolnshire, 2 months' service; George Bell, 25 years, a native of Newcastle-on-Tyne, 3 months' service; Samuel Adams, 27 years, a native of Glasgow, 3 months' service; Sydney Millin, 35 years, a native of Middlesex, 4 months' service.

The constables who succumbed to their wounds were—Arthur Pierce, 32 years, a native of Liverpool, 3 months' service, and Harry Smith, 30, a Scotchman, with one month's service.

A Tipperary correspondent, writing last night, states:—

District Inspector Sanson, and Cooks, the driver of one of the cars, escaped. The place where the ambush occurred is on the road to Cahireonlish, about a quarter of a mile from Dromkeen, off the main road between Limerick and Tipperary. People in a passing train heard the shots.

The two Crossley cars were returning to New Pallas police barracks, between 2.30 and 3 o'clock p.m. at the time. The first car ran into a barricade thrown across the road and overturned, all its occupants being shot, except District Inspector Sanson and Driver Cooks. All the men in the second car were also shot. Subsequently, a private motor car in the locality was commandeered, and the wounded men brought to Limerick, one dying on the way. Large bodies of police and military with armoured cars were scouring the district throughout the day. No official information is available of any arrests, but about a dozen men under a strong police guard were conveyed from Limerick Junction to Cork, whether in connection with the ambush is or not not known.

Up to the present no news has come in of any reprisals, but extreme tension prevails in the locality of the ambush.

The bridges crossing the Shannon at Limerick and other approaches to the city were held up on Thursday evening by the military, who allowed no men to pass by those routes. Vehicular traffic was also held up. The military courteously performed their duties. In some few cases the guards were not withdrawn up to a late hour, but in others the bridges were declared free for pedestrians at a comparatively early hour.

CITY PETTY SESSIONS.

(Before Lieut-Colonel Williamson, R.M.)

CHARGES OF ASSAULT.

Mary K Ryan summoned the managers of the County Club, M M O'Dwyer, for an alleged assault.

Mr J H Moran, solicitor, who appeared for the complainant, said she was in the employment of the defendant, and previous to leaving she was badly beaten by, as alleged, Miss O'Dwyer. Every opportunity was given to defendant to settle the case, but apparently she had no such intention. The complainant was now going to take proceedings for damages in the Court of Quarter Sessions, and that being so he asked to have the case ruled to appear.

Lieut-Colonel Williamson ruled the charge no appearance.

Patrick Kerins prosecuted Patrick Smith for assault on the 31st December.

There was also a cross case for assault.

The evidence went to show that while proceeding through William street, Smith struck him with a chisel in the back, and also attempted to stab him. He grappled with his assailant, but was knocked down and struck by some other people with sticks. He suffered from scalp wounds, and was treated at Barrington's Hospital. On his way home he was stopped by a military patrol, to whom he told what had happened him, and they took him to defendant's house. On the advice of the officer he informed the police.

In the cross case Smith stated that when he refused Kerins for money, the latter struck him with a knuckle-duster, rendering him unconscious.

Colonel Williamson said he had no doubt a chisel was used by Smith, whom he ordered to pay a fine of 40s, or in default a month's imprisonment.

Mr J H Moran, solicitor, appeared for Kerins, the cross-case against whom was dismissed.

DRUNK AND DISORDERLY.

An elderly man named John Connors, stated to be from Clonmel, was, on the complaint of Sergeant Bomery, fined 40s, with the usual alternative, for drunkenness and disorderly conduct on the 1st inst.

THE CHURCH.

Sunday Services.

ST. MARY'S CATHEDRAL.—Quinquagesima Sunday—Holy Communion, 8 a.m. Matins and Holy Communion, 10.45 o'clock.—Hymn, 498; Venite, Marby in E; Psalm 80, Langdon in F; Te Deum, Lawes, Cooke, and Hopkins; Jubilate, Macfarren in A; Myra, 632 (261 A and M.); Introit, 485 (290 A and M.); Preacher, the Dean. Evensong, 3.30 o'clock.—Psalm, Rogers in D; Service, Staicer in E; Anthem, "I am Alpha and Omega" (Stalder); Hymns, 679 and 36; Preacher, Rev. Oswald Brasier, M.A. Out-Voluntary—St. Ann's Fugue (Bach).

ST. MICHAEL'S CHURCH.—Quinquagesima Sunday—8 a.m. Holy Communion; 11.30 a.m. Morning Prayer and Holy Communion; 6.30 p.m. Evening Prayer. Preacher at both Services, Canon Swain, M.A. Ash-Wednesday—11.30 a.m. Penitential Service; 8 p.m. Litany of Intercession and Lecture.

TRINITY CHURCH.—Quinquagesima Sunday—Holy Communion at 8.0. Morning Prayer at 11.30; Preacher, Rev. Chancellor Waller, B.D. Evening Prayer at 6.30; Preacher, Rev. W. H. Dobbin, B.A. Children's Service at 3.30. Ash-Wednesday—Morning Prayer at 11.30.

ST. JOHN'S CHURCH.—Quinquagesima Sunday—Morning Prayer, 11.30; Holy Communion, 12.45; Evening Prayer, 7.9. Preacher at both Services, Rev. W. de Massy, M.A.

ST. MUNCHIN'S CHURCH.—Quinquagesima Sunday—Morning Service, 11.30; Evening Service, 6.30. Service of Prayer for the Perilous Times, Wednesday, 8 p.m.

ST. PATRICK'S CHURCH (Parteen).—Quinquagesima Sunday—Morning Prayer and Holy Communion, 11.45. Preacher, Rev. Oswald Brasier, M.A.

PRESBYTERIAN CHURCH (Lower Mallow-street).—Morning, 11.30; Evening, 6.30. Preacher at both Services, Rev. A. W. Neill, M.A.

METHODIST CHURCH (George-street).—Morning, 11.30; Evening, 6.30. Preacher, Rev. R. J. Elliott, B.A. Midweek Service—Wednesday, 7.30 o'clock.

BAPTIST CHURCH.—Services—11.30 a.m. and 6.30 p.m. Preacher, Pastor T. Warwick, Larne.

CIARINA PARISH.—Morning Service, 11.30 o'clock; Evening Service, 4.0 (in schoolhouse).

CASTLECONNELL CHURCH.—Morning Prayer, 11.30; Evening Prayer, 5.30.

ADARE PARISH CHURCH.—Morning Prayer at 11.30 o'clock; Evening Prayer at 6 o'clock.

GOSEAL HALL (Mallow-street).—Usual meeting, 11.30.

SOCIETY OF FRIENDS (Ceoil-street).—Sunday, February 6—Morning, 11 o'clock.

FUNERAL OF MISS E VOKES.

STOP PRESS

FUNERALS OF
CONSTABLE

The remains of Constable moved by motor-car to Limerick day for interment to-morrow. Constable Foody's remains will be buried to-morrow in Mt Cemetery, Limerick. On Monday the six English and two Scotch also lost their lives in the fatal train accident at Newpallas and en route for England burial.

SPORTS

SANDOWN ME

VILLAGE HUR

Camelot (J Anthony) ..
Go On (Capt Bennett) ..
Fury (F Rees)
Also ran—Astyanax, Celtic
Betting—5 to 4 agst Camelot
Go On, 10 to 1 Astyanax, 100
Won by three quarters of a length.
RIPLEY CH.
Dragoncock (owner)
Sword Dance (F Rees) ..
Rillet (I Morgan)
Also ran—Signum, Crom Ab
Betting—11 to 10 agst Cra
Blus, 4 to 1 Signum, 7 to 1 Ri
Dance, 20 to 1 Crom Abou.
Won in a canter.

CARDINAL'S H

Dinah Morris (Tidey) ..
Forewarned (J Anthony)
St George (Wootton)
Also ran—Front Line, Charle
Kirkharle, Sea Voyage, White
Lobbinvar, and Mr Vigorous.
Betting—7 to 4 agst Kirkha
warned, 8 to 1 Priority, 10 to
Sea Voyage, Hanway, and St
others.
Won by half a length.

PRINCE OF WALE

Daydawn (J Anthony) ..
Any Time (Wootton) ..
Ballyboggan (Canty)
Also ran—Pollen, Blazer
Drumbeck, Hackam, and Pros
Betting—7 to 4 agst Dayda
boggan, 5 to 1 Pollen, 10 to 1
Won by half a length.

FEBRUARY HAN

Bow Street (Reardon) ..
Chat Chat (J Anthony) ..
Tradennord (J Rees)
Also ran—Mural Carnation,
Marcia Blanche, Quints, Dib
Great Joy, Poniard, and Charl
Betting—9 to 4 agst Chat
Street and Poniard, 5 to 1
Marcia Blanche and Charles
thers.

EPSOM STEEPL

Blazing Corn (H Smyth)
Snaefell (F Rees)
Clogrenane (Barford)
Also ran—Submit, Abbacia
10th Division, Black Magic, B
Betting—5 to 4 on Blazing (C
Snaefell, 10 to 1 others.

MESSRS HARTIGANS

At the Salesrooms, 7 Day to-day (Saturday, 5th February) disposed of the lands of Lis about 67 Irish acres, for Mr Fitzgerald the sum of £7,020 and fees, Mr John Enright, Dromkeen, Limerick, solicitor, Rathkeale, Limerick. The competition was keen, and was considered very satisfactory, farm not having reached its withdrawal for sale by private O'Dwyer's holdings at Ballyfaining about 9 Irish acres were sold to Mr Fitzgerald, for the sum of £7,020 and fees. The bidding was very brisk, and was considered a good one. Messrs Hartigans, Limerick had carriage.