

**THE CASE OF IRELAND, BEING AN  
EXAMINATION OF THE TREATY OF UNION  
BETWEEN GREAT BRITAIN AND IRELAND; AND  
AN ENQUIRY  
INTO THE MANNER IN WHICH IT HAS BEEN  
CARRIED OUT: TOGETHER WITH SOME LETTERS  
ON THE EXCESSIVE TAXATION OF IRELAND**

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The Case of Ireland, Being an Examination of the Treaty of Union between Great Britain and Ireland; And an Enquiry into the Manner in Which It Has Been Carried Out: Together with Some Letters on the Excessive Taxation of Ireland by Joseph Fisher

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**JOSEPH FISHER**

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LETTERS ON THE EXCESSIVE TAXATION  
OF  
IRELAND.

BY  
JOSEPH FISHER,  
AUTHOR OF "HOW IRELAND MAY BE SAVED," "TAXATION OF IRELAND,"  
"IRELAND, PAST AND PRESENT," ETC., ETC.

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George III.	The Hon. Justice Jebb.
Lord Lieutenants.	The Hon. Baron Forster.
The Duke of Portland.	The Hon. Justice Day.
The Duke of Rutland.	The Hon. Justice Fletcher.
The Marquis Cornwallis.	The Right Rev. Dr. Doyle, R.C.
Earl Fitzwilliam.	Bishop of Carlow.
Marquis of Buckinghamshire.	William Pitt.
Marquis of Lansdowne.	Richard Brinsley Sheridan.
The Earl of Clare.	Charles J. Fox.
Earl Grey.	Henry Grattan.
Earl of Rosse (Sir L. Parsons).	John Forster, Speaker of the Irish
Earl of Carysford.	House of Commons.
Lord Castlereagh.	William Saurin.
Lord Plunket.	Sir Robert Peel.
Lord Holland.	Sir John Newport.
Lord Greville.	Sir John Pakington.
Lord Melville.	Sir George Cornwall Lewis.
Lord Glenbervie.	Henry Goulburn.
Lord Powerscourt.	Nicholas Vansittart.
Lord Fitzgerald and Vesci.	William Huskisson.
Lord Althorpe.	Colonel Dunne.
Lord Montague (Mr. Spring Rice).	George Bennett, K.C.
Lord Chief Justice Bushe.	William Gladstone.
Lord Justice of Appeal (Blackburne).	Major Wilcocks.
	Alexander Nimmo, C.E.

The Protest of the Irish Peers against the Union was signed by

Leinster.	Mountcashel.	De Vesci.
Downshire.	Farnham.	William Down and
Percy.	Masey.	Connor.
Meath.	Enniskillen.	Richard Waterford
Granard.	Kilmore.	and Lismore.
Ludlow.	Dillon.	Louth.
Arran.	Strangford.	Lismore.
Charlemont.	Powerscourt.	Sunderlin.
Kingston.		



## DEDICATION.

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TO THE PEOPLE OF IRELAND.

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It is alike your interest, and your duty, to inquire into the covenants which were entered into with your forefathers, when Ireland surrendered her sovereignty as a Nation, and to ascertain whether those covenants have been fulfilled.

Having been asked by the Chamber of Commerce of this City to assist in preparing a case for the advice of Counsel, as to the legal rights of the Irish People under the Treaty of Union, I have been forced to examine the subject with more attention than I had previously given to it.

I have addressed this case to you, because it relates to the prosperity of Ireland, and I think I have shown, that the conditions of the Act of Union, and the dictates of public policy have been equally violated, in the conduct which has been adopted towards Ireland, since 1800.

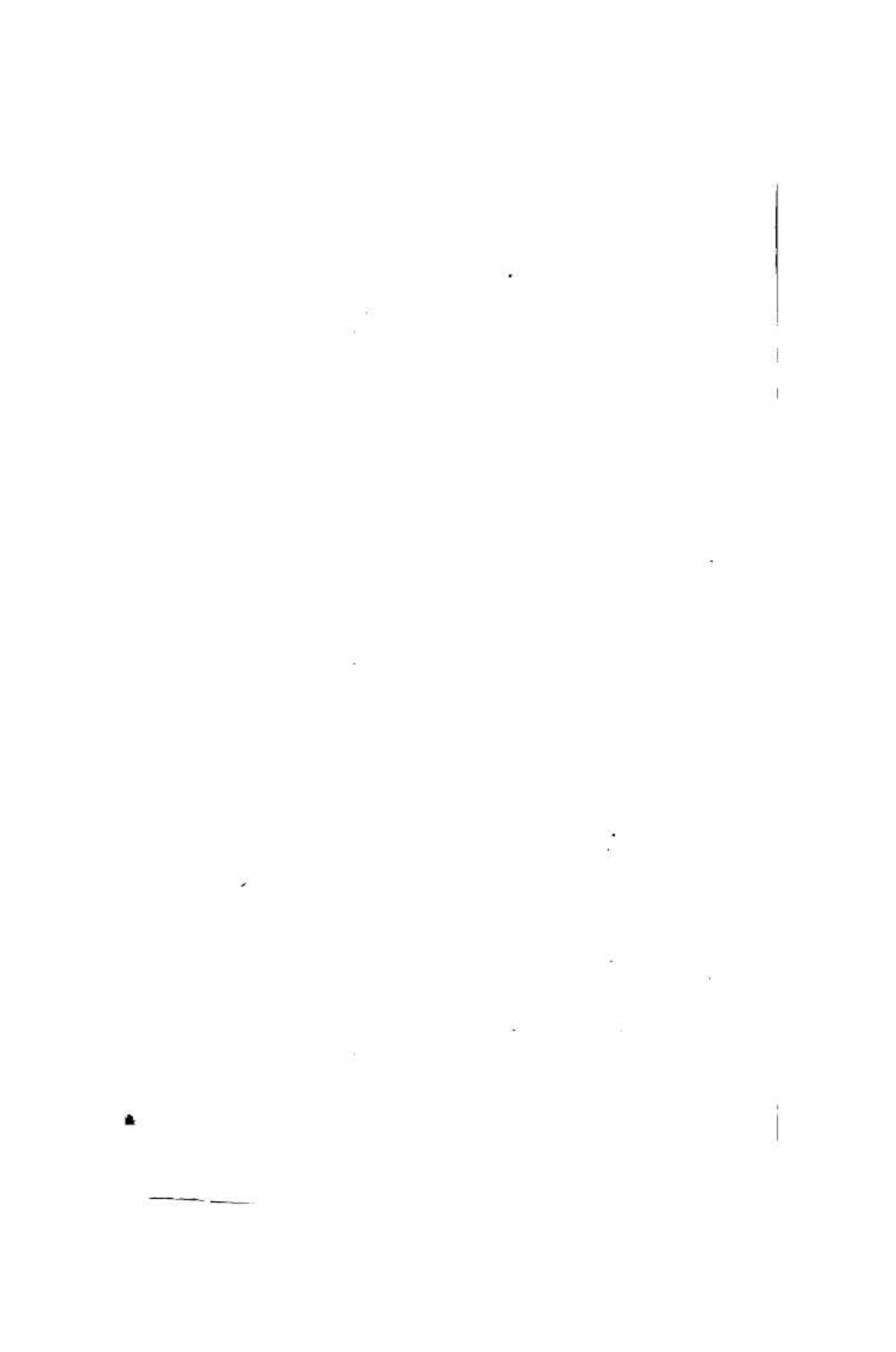
I thank you for the attention you have given to my letters as they appeared week after week.

If they succeed in evoking that public spirit on which the welfare of this nation depends, I shall feel that I have not laboured in vain.

Your Faithful Servant,

JOSEPH FISHER

Waterford, March, 1863.



## PREFACE.

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It is necessary, in order to ascertain the true bearings of the Act of Union, between Great Britain and Ireland, upon the present position of both countries with regard to taxation, to examine somewhat minutely, into the laws of nations which govern such Unions, and thus discover the rights of the Parliament of each nation, to surrender its distinct nationality, and the power of the new Empire to alter or abrogate the Treaty and Acts which brought it into existence.

To aid in this inquiry, it also becomes absolutely requisite to discover the progress and condition of each nation previous to the Union, and to trace the course of those negotiations by which separate pre-existing rights were secured and preserved. The debates of the separate Parliaments of Great Britain and Ireland, shew what were the ideas of those who proposed and carried the Act of Union; and they have, therefore, an important bearing upon the construction which should be put upon the several clauses of that Act.

If it was intended that the Parliament of the United Kingdom should have had power to alter, change, or abrogate the conditions of the Treaty of Union, there was no occasion for such a treaty; the mere fact that there was a Treaty—that it gave the Parliament which it created power, under certain conditions, to do certain acts, and restricted it, under any conditions, from performing other acts, proves that it was intended, alike by the Parliament of Great Britain and the Parliament of Ireland, that the Parliament of the United Kingdom should not have the power of