

the ignorant abolition of native municipal institutions, unrivalled for efficiency, deplored, with much sincerity and apparently much reason. We are told, instead of the fifty or even sixty-four per cent. of the gross produce said to be extorted under European rule, the most ancient Hindoo law prescribed that a tenth, a more modern code a sixth, and only in cases of national danger so large a portion as a fourth, should be paid by the Ryot to the state. The village, then, as now, the political unit of the state, was divided among families, varying in number from twenty to two hundred. The families tilled their hereditary farms themselves, or let them to tenants, and remained responsible to the Government for the taxes. Elective or hereditary officers, whose remuneration was limited by immemorial custom, collected the revenue, and were a check upon the loyal zeal or selfish rapacity of the Zemindar, whose jurisdiction and powers were analogous to those of the Count, Gerefa, or Alderman, of our earlier English history. Every possessor of land knew what he had to pay, and could protect himself against extortion. The efficiency of the native system of police, where it still exists, is singularly corroborated by Captain Reynolds, who, by its aid, traced murderers for five hundred miles, while the European system was completely at fault. On the other hand, we have a vivid contrast presented to us in the practice of the states under native rule. A traveller, on his way to Lucknow, hears a brisk cannonading on either side of the road, and in answer to his inquiries, is told that the King of Oude, with fifty thousand soldiers is collecting his taxes, and his loyal subjects, with equal numbers, resolution, and warlike preparation, are protesting, after their rude fashion, against the demand or its amount. The Nizam's country, too, which was made a very garden while the liberal administration of Captain Reynolds and his coadjutors was permitted, has relapsed into a Connaught under the short-sighted rapacity of the Vizier, Chundoo Lall. The desolation of Bundelcund, under Mr. Scott Warring's financial arrangements, is cited on one side; on the other, under a recent survey, the Ryots of a district are represented as coming forward with bags of coin, instead of enduring the threat or reality of distraint before they contribute their quota to the state. We are astonished at the insignificance of an average assessment of 1s. 3d. per acre prevailing throughout India, till we learn that a rupee, intrinsically of a value varying from 1s. 10d. to 2s., holds in that country the position of at least the pound sterling in this, relatively to agricultural produce, and that with no more than this small sum a Ryot can supply himself and his family for a month or six weeks with their usual aliment.

Of these, and hundreds of topics of a like nature, our limits forbid a minute discussion. Upon most of them, it is obvious, the most rigid moralist or practical statesman might adopt either side with equal propriety. The general results of the evidence before the public may be stated in few words. Without seeking to trace the vestiges of ancient allodial or feudal institutions, it is quite clear that the original native government never occupied the position of a landlord in the usual acceptation of the term. At no period did it possess such omnipotence of dominion over the soil as to enable it to eject the cultivator as a tenant by sufferance. In the meridian of his pride and power Tippoo would have respected the hereditary right of Naboth. The land-tax never was intended to form the sole resource of the state. That it forms the bulk of it now, is a necessary consequence of the decay of trade, and the failure of less permanent sources of revenue. At present the amount of it, so far as it swallows up the real rent, may be likened to an estate acquired by wrong, whether the encroachment took place under the Mogul, the Mahrattas, or their European successors. It does not, however, appear that any good purpose would be served by relinquishing this fund. The authority of Mr. Mill, perhaps the most distinguished of modern political philosophers, is in favour of the existing system, as being less onerous to the community than any other, for securing a revenue.

Unfortunately, the concurrent testimony of all the witnesses who depose to the condition of Madras and Bombay in the Ryot-war districts, proves that the system has been abused there, and a grievous encroachment on the profits of labour has left the Ryot much in the condition of an Irish cottier tenant. No graver censure can well be passed upon mismanagement. An Irish tenant implies an Irish landlord, and the details given of hopeless poverty, exorbitant taxes, premiums to idleness in the shape of remission of charges, and discouragement to industry, in their aggravation painfully complete an exact resemblance. It is beyond a doubt that the maximum of assessment is far too high; it is therefore nominal. Every year, when the crops are so far grown as to indicate their probable value, the collector fixes the tax from the best information he can obtain. The harvest is afterwards, in many cases, impounded till the tax is paid, lest the Ryots should defraud the revenue. He must borrow to release his own crop, he has already, in all probability, borrowed upon it to maintain himself till harvest. Whether it be a large crop or a small one, whether carefully or negligently secured, he gets the same profit—a bare subsistence. In Bengal, on the other hand, where the taxation has been permanently fixed, there has been a steady and progressive improvement. Difficulties, doubtless, are there, the

Ryot is litigious or the Zemindar exacting; each makes the best bargain for himself that he can. But the country thrives, more land is brought into cultivation and one great object of government, the well-being of the people, is to some extent attained. Madras and Bombay frequently do not pay their own expenses.

We must not, however, be understood to involve all the financial management of the Company in one sweeping censure, even in the Presidencies we have mentioned. The arrangements called "Cowles" have long been in use, under which waste and "dry" land is held at a gradually rising rent till the cultivator is supposed to be reimbursed for its reclamation or irrigation.

It is obvious that no more desirable system can be devised for the extension of agriculture, and if the assessment ultimately reached, were, both in reality and in the opinion of the natives, a mere quit-rent notoriously much below the real average value of the land, that which was effected by Captain Reynolds in the Nizam's country might be reproduced on every square mile of the company's. A beneficial and permanent interest in the land, the profitableness of which would vary in exact proportion to the value of the crop produced, is a property which the Government might alienate without much immediate, and with no prospective, loss. The objection urged by the late Lord Metcalf is more specious than real. We are told that he remarked that there could be no fixed limit to the wants of Government, and it was, therefore, impolitic to fix one to its demands. But, under any system, taxation is limited by the means of the taxpayer, and if they do not increase, the potentiality of extortion is as useless as it is odious. According to the plan proposed, and, we believe, in the main adopted, by the Indian government, an increase of permanent revenue will be secured by an extension of the taxpaying land; and the advantages reaped by individual proprietors, not being taken from the state, ought surely not to excite its envy. If, in short, the goose be permitted to hatch a few of her golden eggs she will undertake to rear a brood of equally auriferous goslings. She only stipulates for safety during her incubation.

The principle of fixing the value of the state's portion of the produce, as corn-rents are settled in this country seems to be equally admitted. Beyond what we have mentioned, whether under the Zemindary or Ryotwar system, the Company, as sovereign, can do no more in respect to the tenure of land. At present we believe it to be a question of time only. The necessary survey is of course a tedious operation, and in this as well as in most other matters, the numerical insufficiency of the Company's civil servants is severely felt. If, as we trust, the Company's revenue shall be largely increased by the reduction and fixation of the assessment now in progress, an augmentation of

their force in this department would seem to be the most beneficial outlay they could make of their new resources.

Though, however, we have recorded our opinion that a prejudicial influence has in some parts operated to the discouragement of agricultural improvement, and that we anticipate much from a comprehensive change, such as has already taken place in some important cotton districts, we think that in modern times no accusation of wilful extortion from its subjects can be sustained against the Company or its European servants. The former seems to have acquiesced for the most part in all recommendations made for the behoof of the Ryots by the latter, who in general show a zeal for the well-being of their districts which can only be ascribed to a higher and nobler feeling than that of self-interest and personal ambition. In matters of taxation both seem to be fully aware "how much," as Hesiod says, "The half is more than the whole," or in more modern phrase, that two and two do not always financially make four.

We are obliged to reserve for a future opportunity a sketch of the history of the growth of indigenous and other cotton in India, and a survey of the conditions under which we anticipate an increase in the export of both for the European markets.

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## CANADIAN AFFAIRS.

The following extract from a speech, delivered by Dr. Wolfred Nelson, in the session of the Parliament of Canada about to close, gives some particulars relating to the first rebellion in that province which, at this moment, are of much importance. Dr. Nelson was one of the persons banished to Bermuda under the well-known illegal ordinance of Lord Durham, and was the chief actor when the troops, directed by Major General the Hon. C. Gore, C.B., were defeated. The speech was delivered February 22, 1849, in the debate on the bill for indemnity of losses occasioned by the rebellion in Lower Canada:—

"Dr. Nelson wished sincerely that nothing should be given him, if that would prevent others from receiving the payment of their just losses—and that whether the claimants were called loyalists or rebels. If by this amendment being carried, he could get the measure through the House, he would be exceedingly happy. He has perilled his life in the service of his country, perhaps imprudently, but still in the service of his country. He gave up his liberty to the will and pleasure of Lord Durham, in order that the elevated views of that nobleman might be carried out. He did so to establish peace and quietness, and he had been given to understand that

a certain something must be done to pacify that party to which he had always been opposed. Lord Durham wished to open his prison doors, and when his agent visited him (Dr. Nelson,) and made him a proposition, he (Dr. Nelson) declared that if yielding himself up—even yielding his life—would aid him, he most gladly would submit. Anything he was willing to do so long as nothing ignominious were attached to it. He would make no acknowledgement of having done anything which a British subject had not a right to do, and if he had erred, he erred infinitely less than others who had driven him to that pass. As a proof that he felt himself not to be intentionally guilty he might mention, that he was confident he could not be accused of anything more than a misdemeanour for attending the meeting of the five counties, and that, when ten days before the collision with the troops took place, he came to Montreal to transact business connected with his establishment, he was told he had better return, because he might be arrested. He refused to do so, and stayed in Montreal one day longer than he intended, in order that if anything were to be brought against him, he might be there to meet it. He was said to be accused of exciting treason; he stayed to see if any charge were made against him. Finding that no charge was made, he afterwards went to Sorel to bury the body of a friend. There a few particularly loyal men laid their loyal heads together to arrest him. Sir John Colborne was passing at the time, and they told him what they wanted to do; but to his honour let it be said, he told them to let Dr. Nelson acquit his duty to his deceased friend, and they might then do their duty. From that time to the 23rd November, he had done no more than he did before. He was engaged the whole time in his establishment, or his professional avocations. At that time the houses of two highly respectable persons were broken into, and they were taken in a violent, ignominious, and cruel manner to Montreal. A few days previous to that, gentlemen in Montreal were threatened that they would be hanged at their own windows, and such was the lawless state of things that these outrages were headed and encouraged by the very Magistrates who should have put them down. Under these circumstances, had he not reason to apprehend violence? If any warrant had been issued against him he declared that he was willing to surrender, for he had nothing to fear. But had he not reason to dread similar treatment to that which had been exhibited in Montreal? A gentleman, with whom he transacted business largely, had come to him, and saw a number of guns, on which he remarked that the thing had a warlike aspect, to which he replied, that it was for self-defence. He was willing to be legally arrested; but he would never allow men to come into his house and take him away, manacled like one of the vilest members of society. He had been asked how he came to be prepared as he was? What he had alleged was the answer to this: It was said on the 23rd inst., that troops were coming out. One hundred and sixteen men collected round him; he went out, and four miles below his house, he met the soldiers, and nearly got into the midst of them. Upon returning, he gave orders to his friends to be prepared for the worst, telling them that if the Sheriff came he would yield at once; but that if violence were attempted, he would resist to the utmost. He told his friends, moreover, to remain if they