

BURDEN OF TAXATION.

Recently there were rumours afloat that a general election might take place in the summer, the Government going into a minority on what is termed a "favourable" Budget. This report was, however, contradicted in authentic sources, and there is a further refutation by the Chancellor of the Exchequer himself. In the Budget at West Birmingham the other side spelled the idea that the Government intended rushing an election on a "favourable" Budget. A Budget could not be the real sense of the word unless it meant a general relief to the taxpayers by an "excess profits" reduction of the abnormally high rates levied for some years past the people to shoulder as the result of the Chamberlain, however, was quite lucid in his explanation of the situation as it stands, and which is that a "popular" Budget is not the present time or in the early future, therefore, does not seem over-optimistic in the forthcoming Budget the Government has much to hope for by way of a reduction of taxation, but Mr Chamberlain has no definite hint on that score, and his only and decisive note, however, in the Budget is the announcement that the Excess Profits Duty is to go. There was, it is said, a strong protest to this tax, and the introduction of the Budget and the soundness of this opposition was amply borne out by the decision of the Government with regard to it. The Government admits that the tax was open to objections; it tended to promote a general discouragement of enterprise, but its justification was the crucial need for the Government. Things have, however, changed, and the increasing the Nation's indebtedness has begun to re-pay, and to redemptions incurred towards foreign countries which, as Mr Chamberlain said, "is the most difficult of all the obligations the Government has left." On the other hand, Mr Chamberlain explained later on: "Instead of the Government having more trade than we could meet we are now employing more than we needed." The difficulty, it is only too evident by the 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 re-introduce Excess Profits Duty"—in other words, it will not be extended beyond the period for which it is operative under the present Budget. The Chancellor's proposal is that the businesses of pre-war standing should be allowed to pay the tax for a period of three years, beginning with the first period, but that in the case of new businesses started since the outbreak of the war they shall not run beyond the 31st December last. The Excess Profits Duty is to be replaced by a new tax in lieu of the Excess Profits Duty.

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 ambush 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 the 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 Feely, 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, 2 months' service; Sydney Millin, 35 years, a native of Middlesex, 4 months' service.

The constables who succumbed to their wounds were—Arthur Pierce, 23 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 Cooke, the driver of one of the cars, escaped. The place where the ambush occurred is on the road to Cahircionish, 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.

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 appearance.

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 Conners, 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, 499; Venite, Barnby in E; Psalm 30, Langdon in F; Te Deum, Lawes, Cooke, and Hopkins; Jubilate, Macfarren in A; Hymn, 682 (261 A and M); Introit, 485 (290 A and M); Preacher, the Dean. Evensong, 3.30 o'clock:—Psalm, Rogers in D; Service, Stainer in E; Anthem, "I am Alpha and Omega" (Stainer); 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. 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 Time, Wednesday, 8 p.m.

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

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the country just now. Under all the circumstances, and having carefully examined the prospects of the coming year, Chamberlain and his colleagues have decided that they "can afford not to re-
 v 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 be regarded 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 depressed and depreciated foreign exchanges. These are subjects on which a diversity of views 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 death occurred yesterday, at his residence, Marlfield, Co Dublin, of the Right Hon Mr Justice Kenny, Judge of the King's Bench Division, High Court of Justice, Ireland.
 His Lordship was born in Dublin in 1846. He was the eldest son of the late Mr Edward Kenny, Esq, of Ennis, Co Clare. He was called to the Irish Bar in 1868, and took silk in 1885. In 1890 he was appointed a Bencher of the King's Inns. He was a Unionist in politics.
 Mr Justice Kenny married Mary, eldest daughter of Mr David Coffey, Master in Chancery, in 1873. He was educated at Trinity College, Dublin, where he graduated.
 The announcement of his demise will come as a shock to his lordship's friends in Clare and Limerick, many of whom were unaware of his illness.

DUBLIN CURFEW MAY BE EXTENDED.

Bell, 25 years, a native of Newcastle-on-Tyne, 2 months' service; Samuel Adams, 27 years, a native of Glasgow, 2 months' service; Sydney Millie, 35 years, a native of Middlesex, 4 months' service.
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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.

Burnings in the District.

Yesterday it was reported in the city that some burnings had taken place in the Newpallas-Dromakeen district, the burnings being in the nature of reprisals in connexion with the fatal ambush on Thursday last. There were several burnings reported up to noon to-day—two (one a public-house) in Cahircionlish, a private residence at Linfield, New Pallas, and two labourers' cottages in and round Ballbricken.

COUNTY CORK POLICE BARRACKS ATTACKED.

Assailants Retire.

An official report from Dublin Castle states