LONDON.

SATURDAY, SEPTEMBER 14.

"The new Ministerial arrangements," says the *Morning Chronicle*, "are not yet completed, notwithstanding Mr. Canning is arrived. Whatever *The Courier* may say, an unexpected demur has arisen in *a certain quarter*, which occasioned an interchange of messengers during the whole of yesterday, and so much secresy was observed on the occasion that the messengers made their entrances and their exits from the private door in the Park. His Majesty had proposed to leave town this day, but in consequence of these *little* occurrences, it is now thought his journey will be protracted until next week, when be goes to his Cottage."

This is vastly mysterious and very ridiculous. Really, our contemporary does contrive, some how or other, to have excellent information upon these points. It lately sent the Duke of Wellington to Vienna, when he was only gone to Combe Wood, and now it seems almost determined to send Mr. Canning to India. With respect to the above paragraph, we do not profess to know anything about the messengers making "their exits and their entrances by a private door in the Park," &c.: but we do know that every thing was finally determined yesterday, and that Mr. Canning has accepted the Seals of the Foreign Office. We believe, too, we can state that Mr. Canning went to the India-house yesterday afternoon, upon the arrangements being completed, to communicate the fact personally to the Directors. We further understand, that a Privy Council will be held on Monday at Carlton Palace, for the purpose of swearing Mr. Canning into Office.—*Courier*.

And now, while we congratulate the Country, as we do most sincerely, upon the circumstance that it will continue to possess the benefit of Mr. Canning's powerful talents, let us make one remark upon the evidence we here have, that the vulgar clamour against public men, as being wholly influenced by sordid motives of gain, is as false as it is vulgar. Mr. Canning exchanges the comparative repose and the splendid income of the Governor-Generalship of India, for an office, at home, intensely laborious, and certainly not over if it be not (as we think it is) under paid. He foregoes the opportunity of securing an ample fortune for his family, because he conscientiously feels it his duty, as a public man, to obey the call of those who deem his services essential, at the present moment, to the interests of the Country. Malignity itself will not be brazen enough to insinuate, in the face of these facts, that any but the purest and most honourable motives have actuated him in accepting the office of Foreign Secretary. *Ab uno disce omnes.—Ibid.*

Some interesting documents connected with the present state of the Brazils have appeared. A few weeks ago, we hinted at the possibility, that the conduct of the Prince Royal, in opposing the will of the Sovereign Cortes, and the apparent wishes of his father, might arise from a pre-concerted policy between them for securing the Brazilian Empire to the House of Braganza, whatever might become of its European possessions, which were very likely to be lopped off from the Portuguese Crown. One of the documents to which we have above referred, seems to confirm this conjecture in a remarkable manner. The Prince Royal, in a letter dated Rio de Janeiro, June 19th, acknowledges the receipt of two letters from his Majesty, and describes the circumstances which have obliged him to adopt the measures which have been resorted to in Brazil; adding, that the separation of that kingdom was nearly being realised, in consequence of the hatred which all the People entertained towards the Cortes of Portugal. "Under these circumstances," continues his Royal Highness, "*recollecting that your Majesty said to me, in Rio, that in the case of a separation, it would be better that I should be with that Kingdom, than an adventurer*, I have adhered to what the inhabitants of Brazil wished," &c. What the Sovereign Cortes will say to the King, upon this disclosure of the secret views which actuated the Prince we shall be curious to learn. It is true his Royal Highness declares he will not accede to the proposed arrangement of being installed King of Brazil, without his Majesty's consent; but we shrewdly suspect, he will find good reasons for staying where he is, whether that consent be withheld or given.

The Cortes have addressed a solemn Proclamation to the Brazilians, inviting them to unite with their European brethren, and form one Empire. It is not badly drawn up, and contains here and there, a sprinkling of rather sounder argument, than is commonly found in the jargon of revolutionary writers. But the doctrine of submission, surely, comes with an ill grace from those who have taught, by their example, how it may be disregarded. The Brazilian people may reply to the Cortes, "You have declared yourselves independent; we have done no more. We are much obliged to you for your paternal offer of governing us in any way we like; but the only way we like is to govern ourselves." What could the apostles of revolution rejoin to such an appeal?

The following is an extract of a private letter from Halifax, Nova Scotia:

"HALIFAX, NOVA SCOTIA, AUG. 19.—The unpleasant state of affairs in Bermuda is, I should imagine, perfectly well known to you. The ferment there has been kept up by a radical printer of the *Bermudian*, who, however, cannot make a living, and is going to try his fortune in Jamaica.

"Arrived on the 16th, his Majesty's ship Argus, Captain Arabin, six days from St. John's, New Brunswick, bringing accounts of the near wreck of his Majesty's ship Jasseur, Captain Napier, which had, with much difficulty, been enabled to reach that port. The Jasseur grounded, through the negligence of the pilot, on a mud bank at high water, on some part of the bay of Fundy, where the tide rises and falls from forty to sixty feet. At low water she fell over, and, it is said, has broke her back and many of her ribs; all her guns were thrown overboard, but have been recovered. If it is possible to bring her to Halifax, it is thought she cannot be made seaworthy again.

"The English packet for July came in on the 14th inst, bringing the new Acts relative to Trade and Navigation, which went into immediate operation.

"The Lieutenant-Governor gave a splendid ball and supper on the evening of the 16th, in honour of the birth of his Royal Highness the Duke of York. His Excellency is expected to sail tomorrow in the Government brig Chebuctoo, on a tour of inspection to the Island of Cape Breton, and of the coast to the Eastward."

The Paris Papers of Wednesday contain a report of the farther proceedings in the case of General Berton and his accomplices. They displayed on the part of the Court, and the Advocate for the Crown, the same want of dignity, temper, and candour, that has accompanied the progress of the trial from its commencement. This unseemly conduct has excited great indignation in Paris, which has shewn itself in the circulation of threatening letters against the Court and the Jurors. The Police, it is said, has discovered one manufactory of these inflammatory writings, and the Government is inclined to enforce the laws for controlling the liberty of the press with severity. These Papers contain nothing interesting or new from Greece or Turkey.

A great robbery has been committed on the Ipswich mail coach on its way to town. A person inside the coach had the care of property from four different banks, to the amount of £40,000; having been obliged to leave the coach for a minute, the bag containing the property was stolen. A thousand pounds reward is offered this morning for the apprehension of the party concerned in the robbery, and for the recovery of the property.

AFFRAY AT CHIPPENHAM.

TWO MEN KILLED! THIRTY-ONE MEN, WOMEN, AND CHILDREN WOUNDED!

(From the Devizes Gazette.)

Scenes equal in atrocity to the one we are about to describe may have taken place during the late commotions in Ireland, but we believe it to be nearly unparalleled in English record.

At the last Kington-Langley revel, which took place several weeks ago, some offence, it appears, was taken by a few individuals at Langley at the conduct of some young men of Chippenham; since which time a desire for revenge has been brooding, and during many a Saturday night there has been slight skirmishes at Chippenham between a few of the parties. It was resolved, however, by the Langley people, that the grand attempt should be made on Saturday evening last, when a most barbarous and blood-thirsty conflict took place.—For this purpose, it is supposed that thirty or forty men must have assembled during the evening—many, it is conjectured, even hired for the occasion! At about nine o'clock a poor fellow fell down in a fit near the Bear Inn; several of the wretches here endeavoured to excite confusion, but no collision took place; they did not go far enough to provoke a quarrel; it was too early perhaps for their diabolical scheme. At about half-past ten, however, they commenced in an obscure part of the town, called Timber-street, where, armed with bludgeons, they spared neither man, woman, nor child! but indiscriminately attacked all who bame in their way. The cry of *Murder!* called many from their beds, who, on coming out and inquiring what was the matter, were immediately knocked down, beaten with sticks, and trampled upon. The alarm becoming extended, and larger numbers arriving, the assailants retreated to the lower part of the town. By this time, Mr. Moore, of the Duke of Cumberland (the respectable high constable), arrived, with a view to appease the strife, but, before he could well speak he was felled to the ground, most unmercifully beaten, and soon after carried home senseless; one eye was nearly knocked out, and his body dreadfully cut and bruised. He now lies in a very distressing state, though free from danger. His brother was also several times knocked down, but received no serious injury.—Mr. Hull, sadler, was called from his bed by the horrid cries of murder! which now proceeded from all parts; and, without waiting to put on his stockings or his hat, he hastened almost naked, to render, as he thought, a fellow-creature assistance; but poor man, little did he expect to what he was doomed! Within an hour and a half after he went out, he was found near the Ivy-house, in a most deplorable state, bleeding to death! scarcely an inch of his head free from cut or bruise. He was taken home, and expired within four hours.—His remains was yesterday interred in the church-yard at Chippenham. Miss Westfield, who keeps a Ladies' boarding school near the bridge, hearing a great noise, opened her bed-room window to ascertain the cause, when a large stone was immediately thrown at her, and she was knocked backwards. Mr. Reynolds, a brazier, was carried home soon after twelve, bruised from head to foot. He was heard praying most piteously for his life. "Don't kill me! don't kill me, Mounjoy! (he said) and I'll give thee a guinea;" but no mercy was shown him—he died on Tuesday evening. Unfortunately he was insensible from the time he was wounded to the moment of his death, so that his deposition, which might have been important, could not be taken. The wife of Pound, the carrier in Timber-street, where the fiends commenced the affray, hearing her husband knocked down at the door, ran out and was instantly felled; and her blow, and the alarm of her husband, who was scarcely risen before he was beat down again, has had such an effect on her (she being pregnant), that serious apprehensions are entertained for her life. Mr. Blanchard, the constable, was knocked down during the affray, and received a severe contusion on his head, and a blow on one of his eyes. James Ruby was cut in a shocking manner about the mouth and eyes—one eye is closed. In short, there are 31 men, women, and children, more or less wounded!

The Magistrates assembled at eleven o'clock on Sunday morning, and had been sitting early and late, at the White Hart Inn, up to last evening, when they adjourned until Friday. They have been indefatigable in their exertions to get at the perpetrators of the above horrid murders. Immense numbers of witnesses have been, and a great number more remain to be, examined.

Wm. Clare, Esq. our respected Coroner, arrived at Chippenham on Monday about noon, and immediately empannelled a Jury from the most respectable inhabitants of Chippenham and its neighbourhood, on the body of Mr. Hull; they have sat at the Town Hall until ten o'clock each night, and have not yet come to a conclusion; each witness undergoes the closest examination; no pains or trouble are spared to sift the affair to the bottom. The same Jury will be sworn on the body of Mr. Reynolds.

Twenty persons are already in custody, and warrants have been issued against several others.

They all appeared careless of their situations when first taken into custody, but there was a visible alteration in their countenances after they heard of the death of poor Reynolds.

THE ARMY.

PRECEDENCE (DIRECTED BY ORDER) OF REGIMENTS.

His Majesty's Regiments of Life Guards, and the Royal Regiment of Horse Guards, have the Precedence of all other Corps whatever.

On parades, the Horse Artillery, whether mounted or dismounted, take the right of all other Cavalry.

The Cavalry, whether mounted or dismounted, take the Right of Infantry of every description.

The Royal Artillery have the Precedence of other Infantry.

The Royal Engineers, and the Royal Sappers and Miners, take post on the Left of the Royal Artillery.

The Foot Guards take the Right of all Regiments of Infantry of the Line.

The Royal Veteran Battalions are the next in Rank.

Then the Regiments of Infantry of the Line, according to their Number and Order of Precedence.

The Royal Marines, when acting with the troops of the line, are to take rank next to the 49th Regiment.

The Militia Regiments take rank after those of the line, according to their respective numbers as fixed by lot.

When Regiments of British and Irish Militia are serving together, the priority of rank is to be considered to belong to the Militia of that part of the United Kingdom in which the quarter may be situated.

It is, however, to be understood, that this regulation refers merely to circumstances of Parade. On all other occasions Corps are to be distributed and drawn up in the mode which the General or other Officer commanding may judge most convenient, and best adapted to the purposes of the Service.

RECORDS OF THE SERVICES OF REGIMENTS, *Directed by Order of the Commander-in-Chief.*

His Majesty has been pleased to command, that with a view of preserving a remembrance of the particular services and achievements of the British Army, a *National Military Record* of all the Battles and Actions in which Regiments have been, or may be engaged, shall be prepared by the Inspector of Regimental Colours, and deposited in the office of the Adjutant-General; and that this Record shall contain the following particulars, viz.:

1st.—An Account of all the Battles or Actions in which the Troops have been, or may be engaged as aforesaid.

2d.—Paintings of the Colours and Trophies captured in the several engagements.

3d.—The names of the Officers killed, or wounded in each action.

4th—The names of those Officers, who, in consideration of their gallant services, and meritorious conduct in the said engagements, either have been, or may be distinguished and rewarded with titles, medals, or other marks of his Majesty's gracious favour; together with the names of all such Non-commissioned Officers and Privates as may have especially signalised themselves.

5th.—A List of the Corps engaged in each action, together with Paintings of such Badges and Distinctions as his Majesty may have been graciously pleased to authorise to be borne on their standards, colours, and appointments, in commemoration of their distinguished conduct and signal intrepidity.

Lord Edward Somerset is to be appointed Colonel of the 17th Light Dragoons, vice General Delancey, deceased.

Lieutenant-General Sir Geo. Walker, G.C.B. is to succeed the late Lieutenant-General Sir Hildebrand Oakes, Bart. G.C.B. as Colonel of the 52d Light Infantry.

Major-General Sir Denis Pack, K.C.B. is to succeed to the Colonelcy of the 84th Regiment, vice Lieutenant-General Walker, appointed to the 52d Light Infantry.

Lord Hill will be appointed Lieutenant-General of the Ordnance, vice the late Lieutenant-General Oakes.

THE HARVEST.

(To the Editor of the Leinster Journal.)

At the commencement of the present harvest, the Dublin Newspapers, and many of the provincial ones, teemed with the most cheering accounts of the abundant crops with which this country abounded, and certainly, to a superficial observer, their assertions might seem fully borne out at that period. Though the melancholy reverse is now beyond a doubt, many of the papers still continue to represent this year as one of almost unexampled plenty. The Editors, I am certain, are actuated by the best motives, but their own sphere of observation being necessarily limited, they must have been imposed on by the exaggerated statements of persons who have not examined closely into the state of the crops. I am no alarmist, nor do I wish to see the public spirit depressed by false alarms of any kind; but when I consider the number of our Landed Proprietors and Beneficed Clergymen who live abroad, and the many who live in Dublin and the other great towns in Ireland, who have no means of judging for themselves, I cannot but think that the impression made on their minds by such overcharged statements will produce very mischievous effects. It is not natural to suppose, that the Landlord will expect a larger proportion of rent, and the Rector a larger proportion of tithe, than the farmer can possibly pay, and in default of his realising these expectations set him down as a knave, perhaps as a whiteboy, who could but would not pay, and under this false impression, perhaps, proceed to coercive measures, and effect his ruin.

Through the medium of your valuable and widely circulating paper, I beg leave to draw the attention of Land Owners and Tithe Owners to the real state of the country. From extensive and close observation (much of it in this county), I am bold to assert, that for the last 20 years there has not been so unproductive a harvest in Ireland, the potato crop, which is excellent, excepted.

The average of Wheat, throughout most parts of the Kingdom, will not be more than 5 barrels per acre—that of Oats, 3 barrels—and barley is both scarce and indifferent. Let this falling off in the quantity of corn, and the depreciation of the prices, as compared with last year, be considered, and the ability of the farmers to meet their engagements this year will be pretty obvious.—Your Journal passes through the hands of many of the most respectable and intelligent men, both proprietors and cultivators, in this and the neighbouring counties; if my statement is not fully borne out, it cannot, therefore, fail of very early contradiction. I am, Sir, &c.

A CONSTANT READER.

September 9, 1822.

CURIOUS DISCOVERY.—Extract of a letter from Ferry Harty, east-end of the island of Sheppy, dated the 5th instant:—"In excavating by the side of the slope hill belonging to Mr. Young, where they are making the well, they have found an entire hut or small house buried under the earth, apparently from part of the hill falling down and covering it. It is of the most remote antiquity, and I have prevailed on them not further to demolish this extraordinary antique, but to clear away the rubbish, for which they have sent to Sheerness for assistance. Two skeletons have been found. The building had no roof, or it might have been made of some perishable material; the walls were wood, and no iron or other metal is seen. There are flints and hard stones, apparently intended for axes and cutting instruments, with handles of wood, quite complete, and in good preservation; and earthenware utensil (one appears to have been a lamp); a few fish-hooks of hard stony horn, and an immense quantity of a kind of horse-hair. Mr. Barrow, the resident Commissioner of Sheerness, has arrived; and by his desire a fence will be erected to enclose and preserve this extraordinary remnant of antiquity."

BON MOT.—Dr. Lenigar, titular Archbishop of Dublin, a man of very lively parts, happened, in a mixed company, to be introduced to a Mr. Swan, a gentleman of a cynical turn, whose practice it was to attempt to raise a laugh at the expense of some one in company. They sat near each other at table, where the Doctor engaged general attention by his sprightly manner. Mr. Swan, to silence him, said, "Doctor —— I forget your name." "Lenigar, Sir," returned the Doctor, "I ask your pardon," replied Swan, "I have the misfortune scarce ever to recollect names; you'll not be offended, therefore, if, in the course of conversation, I call you Dr. Vinegar?" "O! not at all, Sir," returned the Doctor, "I have the very same defect; and it is very probable, though I now name you *Swan*, I may by and by call you *Goose*."

WATERFORD:
Printed and Published by BENJAMIN PERRIN, Chronicle-Office, Quay.

Ramsey's Waterford Chronicle.

No. 12,9110. SATURDAY, SEPTEMBER 21, 1822. PRICE FIVE PENCE.

AUCTION OF
TIMBER, DEALS, &c. &c.

Samuel Crosthwait
WILL SELL BY AUCTION,
ON WEDNESDAY NEXT, THE 25TH INST.,
AT ONE O'CLOCK,
The Cargo of the Ship MARY, Capt. CLARKE,
FROM QUEBEC,
Now Landing at the Graving Bank, consisting of
281 *Pieces PINE TIMBER,*
12 *Ditto OAK Ditto,*
1399 *Bright Spruce DEALS, and*
18,000 *West India STAVES, all of excellent quality.*
TERMS AT SALE.
FITZPATRICK, Auctioneer.
Waterford, September 16, 1822.

SUGARS.

TO BE SOLD BY AUCTION,
ON MONDAY, THE 23D SEPTEMBER,
AT ONE O'CLOCK,
AT THE CHAMBER OF COMMERCE,
10 HHDS. 20 TIERCES, 72 BARRELS,
BRIGHT AND MIDDLING
SCALE SUGARS.
☞ This Sale will be deserving the attention of the Trade, as the Entire is intended to be Sold without reserve.
TERMS—CASH.
Two and a Half per Cent. Discount.
Waterford, Sept. 16, 1822.

REAL CHELTENHAM SALTS,
Made from the Waters of the Montpelier Spas, the Property of Mr. Thompson.

THE Public are respectfully informed that Mr. Thompson has appointed Messrs. BUTLER, 34, Lower Sackville-street, Dublin, his sole Agents, for the sale of the only Genuine CHELTENHAM SALTS, the production of his Chalybeate Spas at Cheltenham. The numerous imitations that are vended, in Ireland in particular, induce Mr. Thompson to state, that there are no real Cheltenham Salts made from the Spa Water, but by himself, a fact well known to every person who has visited Cheltenham, and to caution the Public from purchasing at any other Establishment in Dublin, than Messrs. BUTLER'S, and in the Provincial Towns, from any persons excepting their *appointed* Sub-Agents.

The Crystals of Cheltenham Salts contain all the Chalybeate and other properties for which the Waters at Cheltenham are so eminently esteemed.—Price 3s. 4d., 5s., and 12s. 6d. per bottle.

The *Efflorescent* Alkaline Salts (or the Crystals in Powder) are in Bottles, at 5s. and 12s. 6d. each.

The *Efflorescent* Magnesian Salts, a sub-sulphate from Nature, combining both a pure and sulphated Magnesia in its composition, is applicable in similar Disorders as the Crystals.—Price 5s. and 12s. 6d. per bottle.

N. B.—Be careful to ask for Mr. Thompson's Cheltenham Salts.

Agents—Messrs. Butler, Lower Sackville-street, Dublin—20, Waterloo-place, Edinburgh—4, Cheapside, and 220, Regent-street, London. Sub-Agents—Messrs. Birnie, Bull, and Phelan, Waterford; Taylor, Wexford; Mullin, Ross; Reynolds, Kilkenny; Hackett, Clonmel; Quin, Dungarvan; Finn, Lismore; Hamilton, Youghal; Macnamara, Fermoy; Fergusson, Cork; Guerin, Limerick, &c.—of whom may be had every Genuine Patent-Medicine.

FLUID EXTRACT OF SARSAPARILLA.

IN this Preparation are concentrated all the medicinal Properties of the Sarsaparilla Root, even to a perfect saturation of the Menstruum with which it is prepared. To such Persons, therefore, who, from various causes, would experience great inconvenience, or with whom it would be utterly impossible to prepare the Decoction, the Fluid Extract, which possesses the advantages of portability, and of keeping in any climate, will be found a most desirable mode of employing this much esteemed medicine.

The Diseases in which it has proved most beneficial are those of the Skin, such as Scorbutic Affections, Eruptive Diseases, Secondary Symptoms, &c. arising from a diseased state of the System at large. It may be taken either alone, or combined with Water, rendering it of the same strength as the Decoction.

The Fluid Extract of Sarsaparilla may be had either in a simple or compound state. The Simple, in Bottles at 6s. 8d.—the Compound 7s. 6d. each.

Be careful to ask for "BUTLERS FLUID EXTRACT OF SARSAPARILLA."

Prepared by Messrs. Butler, No. 34, Lower Sackville-street, Dublin; 20, Waterloo-Place, Edinburgh; 4, Cheapside, and 220, Regent-street, London. Agents—Messrs. Birnie, Bull, and Phelan, Waterford; Taylor, Wexford; Mullins, Ross; Reynolds, Kilkenny; Hackett, Clonmel; Quin, Dungarvan; Finn, Lismore; Hamilton, Youghal; Macnamara, Fermoy; Ferguson, Cork; Guerin, Limerick, &c.—of whom may be had every Genuine Patent-Medicine.

COUNTY OF THE CITY OF WATERFORD.

THE ASSIZE OF BREAD,

BY ORDER OF THE RIGHT WORSHIPFUL WILLIAM MURPHY, ESQ. MAYOR OF SAID CITY.

THE Middle Price of Wheat and Flour (as taken by Act of Parliament to form the Assize) was last week 27s. 6d. per Barrel, besides an Allowance of Eight Shillings per Quarter, by Act of Parliament, on White and Ranged, for the Benefit of the Baker, and Ten Shillings on Household.

	WHITE.	RANGED.	HOUSEHOLD
	lb. oz. dr.	lb. oz. dr.	lb. oz. dr.
Penny Loaf,	0 7 0	0 10 0	0 13 3
Two-Penny,	0 14 0	1 5 0	1 10 7
Four-Penny,	1 12 0	2 10 0	3 5 6
Six-penny,	2 10 0	3 11 7	5 0 7

☞ All other Sorts of Loaves are to weigh in proportion—and besides the two initial Letters of the Baker or Maker's Name, the White Bread must be marked with a W, the Ranged with an R, and the Household with an H—and the Weight must likewise be imprinted upon each Loaf, otherwise to be seized. And the several Bakers and Dealers in Wheat, Meal, and Flour, are required to make due Weekly Returns, ON OATH, on every Wednesday, before 12 o'clock, of all Wheat, Meal, and Flour, bought or sold by them, according to the Acts of Parliament for regulating the Assize of Bread, or the Penalties will be levied according to Law.

Sept. 19. WILLIAM MURPHY, *Mayor.*

ENGLISH SACKS, &c.

JOSHUA & THOMAS MASON

HAVE just arrived to them, a quantity of best English (twilled) SACKS—and THIRTY BAGS of WICK-YARN, direct from the Manufacturers; with which they will be constantly supplied, and which will be sold on the lowest terms. Bridge-street, 9th mo. 16th, 1822.

NOTICE

TO PERSONS INDEBTED TO THE LATE FIRM OF WILLIAM NEWPORT & Co.

AT a MEETING of the CREDITORS of SAMUEL NEWPORT, a Bankrupt, held at the City Court-House, the 21 instant, the following Resolution passed unanimously:—

"RESOLVED—That, as the adjustment of the different Questions which have been this day discussed affords a reasonable hope that the affairs of the Estate may be speedily wound up, the ASSIGNEES be particularly requested to enforce Payment of all Debts due to the Bankrupt's Estate, without further delay."

The ASSIGNEES, in pursuance of the foregoing Resolution, inform the several Persons indebted to the late Bank of WILLIAM NEWPORT and Co., that, unless the Demands against them are settled on or before the 14th October next, Law Proceedings will then be taken against them, without any further Notification.

Waterford, Sept. 18, 1822.

JOHN HARRIS and THOMAS MEAGHER, jun. Esqrs. Assignees of SAMUEL NEWPORT, a Bankrupt, Plaintiffs; The Right Honourable Sir JOHN NEWPORT, Bart. and Others, Defendants.

PURSUANT to the Decretal Order made in this Cause, bearing date the 25th day of May last, I do hereby require the several Separate Creditors of WM. NEWPORT, Esq. late of the City of Waterford, Banker, deceased, to come in and prove their Debts before me at my Chambers, on the King's Inns' Quay, Dublin, on or before the 1st Day of November next, otherwise they will be precluded from the Benefit of the said Decree.—Dated this 4th Day of September, 1822.

THOMAS ELLIS.

TANDYS and IVIE, Plaintiffs' Solicitors, No. 10, Talbot-street, Dublin.

TO BE LET, OR SOLD,

THE CUSTOM-HOUSE of ROSS, and the SURVEYOR'S and BOATMEN'S HOUSES and GROUND at CHEEKPOINT.
Proposals to be addressed to JAMES WALLACE, *Esq. Waterford.* *December 7, 1821.*

TWO THOUSAND POUNDS
TO BE LENT.
Apply to C. and C. S. TANDY.
Waterford, June 1, 1822.

TO BE LET,
FROM 29TH SEPTEMBER NEXT,
THE HOUSE ON THE QUAY,
In which Mrs. DUDLEY *at present resides.*
Apply to JAMES KEATING.
Waterford, July 26, 1822.

COACH & HERALD PAINTING,
AT WILLIAM GRANT'S
COACH AND HARNESS FACTORY,
MALL, WATERFORD.

HE returns Thanks to his Friends for their kind preference, and assures them it will be his study to merit a continuance of it.

Having now in his employ a capital Coach and Herald Painter, any Lady or Gentleman wishing to get their Carriage Painted, &c. can be accommodated with a good Carriage whilst their own will be Painting, free of Expense.

He will engage the Painting to be done in the best manner, and likewise the Trimming of Carriages.

He has as usual for Sale, several Square and Outside JAUNTING-CARS, TILBURIES, DENNETTS, and GIGS, &c. New and Second-hand, and Two excellent CARRIAGES (one London built), nearly as good as New.

☞ Any Article in the Line taken in Exchange.

MILITARY COURT MARTIAL.

FOREMAN BARRACKS, FIRST DAY, SEPTEMBER 13.

A Court Martial was this day assembled, for the purpose of trying Lieutenant-Colonel Gore, of the Coldstream Guards.

MEMBERS.

Colonel Hon. H. Townshend, President.

Col. Hon. E. Acheson,	Lieut.-Col. Mackinnon,
Col. Sir R. Arbuthnot,	Lieut.-Col. Stables,
Lieut.-Col. Sir T. N. Hill,	Lieut.-Col. Sandilands,
Lieut.-Col. Higginson,	Lieut.-Col. Woodford,
Lieut.-Col. Lambert,	Lieut.-Col. Raikes,
Lieut.-Col. Wyward,	Lieut.-Col. Milman,
Lieut.-Col. Barrow,	Lieut.-Col. Dashwood.

The Right Hon. John Beckett, Judge Advocate.

His Majesty's Warrant for holding the Court Martial having been read, and the Members having been sworn in the usual form, the Court was opened. Lieut.-Colonel Gore was then called in, and entered the room attired in his full dress uniform, without his sword, accompanied by Mr. Adolphus as his Counsel, and Mr. Harmer as his Solicitor.

CHARGE.

"For having, on the 2d of August last, at a public-house in Oxford-street, associated with and joined company with, and drank beer with Corporal Samuel George, of the Coldstream Regiment of Foot Guards; such conduct being unbecoming the character of an officer and a gentleman, and to the prejudice of good order and military discipline."

Colonel Woodford, as Commander of the Coldstream Guards, appeared officially to conduct the prosecution. In opening the case to the Court he stated the peculiar situation in which he stood, and said that it was but justice to Lieut.-Colonel Gore to state, that from the first moment the subject of this charge had been mentioned, he had expressed an anxious desire to have his conduct scrutinized in the most minute as well as in the most public manner, and the present Court was convened by his particular desire. The gallant Colonel then proceeded to state the circumstances which had led first to an enquiry into the story which the person by whom the accusation had been preferred (Corporal Samuel George) had told, and finally to the present proceeding; after which, he stated the evidence which he had to offer in support of the charge.

EVIDENCE.

Corporal Samuel George, was sworn and examined.—The charge having been read over to him, he gave his evidence to the following effect. On the 2d of August I came off guard, and went with a parcel to the city. On my return through Oxford-street, I looked at a print-shop at the corner of Holles-street; this was about half-past six.—After a short time Colonel Gore came up and looked in at the same window; he came so close as to touch me. I went from there to a caricature shop in Vere-street; Colonel Gore followed me. From Vere-street I went down Oxford-street. I crossed over at the Regent Circus.—Colonel Gore came up to me. He was sometimes a little before and sometimes a little behind me.—He went to the door of the Nag's Head public-house, and beckoned to me with his hand to follow him, which I did. This was near seven o'clock in the evening. I went into a little room on the left hand side, and sat down. Colonel Gore stood facing the bar, and asked for a pot of beer, and paid for it. It was brought into the room where I was. During the time Colonel Gore was at the bar, he asked the servant girl whether she was married or whether it was not time for her to be married? The pot of beer was brought in and put to me; I drank; Colonel Gore afterwards took the pot and drank also. Before he put the pot out of his hand, a Gentleman came into the same room, and called for some porter and the newspaper. Colonel Gore immediately put the porter out of his hand, got up and went out saying he would come back presently. I saw no more of him that evening. I remained there and drank the beer. Before I left the room the Gentleman who came in fell asleep. The landlady's daughter came in and shook him, and said that was not a place to sleep in. I went and stood outside the door. Two soldiers of the same regiment with me came past (Shaw and Mason), and I told the circumstance to them, that I had been in company with Colonel Gore in the public-house, and told them the dress he had on. I left them, and went to the Knightsbridge barracks. (Witness then pointed out Colonel Gore.) That is the same person who was in the public-house with me. He wore a brown coat with white trowsers, very dirty, all over grease. He had on a black hat, his coat was very shabby.

In cross-examination, witness said, I did not speak of this to any body till the Sunday week after the Friday night. I then mentioned it at the canteen, at Knightsbridge, Serjeant Powell was present. He said "that was an old tale; he had heard that before." I was examined about it before the officers of Colonel Gore's regiment. I have always given the same account of the transaction as I do now, as near as possible. I have said that Foster, Capt. Salway's servant, saw me go into the public-house, I cannot swear whether he did or did not.

The witness was then ordered to withdraw.

The Judge advocate now intimated, that a list of names had been put into his hand of persons who were to be called in support of Corporal George's testimony. He thought it but fair that George should be present during their examination.

The Court concurred in the proposition, and George was recalled.

Catherine Hair was then called. She stated that she lived with her father, at the Nag's Head, in Oxford-street. She remembered the 2d of August, and recollected, on the evening of that day, about seven o'clock, a soldier and a gentleman coming into the house. They went into a small room opposite the bar, and one of them called for a pot of beer. She drew it, and sent it in by the servant. She had no recollection of the soldier or the gentleman. The gentleman was dressed in a brown coat, and sat opposite the soldier. A man went into the room shortly after their arrival, and called for half a pint of beer. She remembered his falling asleep, and she went to awake him. She had seen Corporal George since the night in question, but had no recollection of having seen him previously. The witness then looked at Colonel Gore, but declared most solemnly that she had never seen him before to her knowledge.

Cross-examined.—The soldier to whom she alluded did not ask her, after the departure of the Gentleman, if she knew him, or if she would know him again; nor did she tell him that she had seen him before. Witness withdrew.

Mary M'Carthy, now lives at the Lion and Horn, in Pollen-street, Grosvenor-square; she previously lived as servant at the Nag's Head, in Oxford-street. Recollected Friday, the 2d Aug. On the evening of that day, between six and seven, a soldier and a gentleman came into the house; they went into the tap-room. Her mistress, the last witness, called her to carry them a pot of beer. She took it in, and the gentleman paid for it. That was the first time she had seen the gentleman. He gave her a sixpence or a shilling; she was sure he paid her in silver. She went to the bar, got change, and carried it back to him; did not remember exactly what change she gave him. She took the money and gave it to her young mistress. The gentleman was sitting to the right as she went into the room, and the soldier was sitting at the opposite side of the table. She would know the soldier, but had no recollection of the gentleman. She thought she would not know him again. She remembered his dress; it was a brown coat and white trowsers; the latter were very dirty; it was a wet afternoon. Could not say whether his hat was on or off. Thought the gentleman said something to her about being married. He said, are you married? or you ought to get married? or something of that sort; and she went out of the room. (The witness was directed to look at Corporal George—she did so, and said that was the soldier. She was then desired to look at Col. Gore. Upon being asked if she knew him, she promptly said she did not; she had never seen him before to her knowledge. She could not say whether he was the gentleman with the soldier or not.) The gentleman did not stop long. The soldier followed him out, but returned again, sat down, and finished the beer. He afterwards was speaking with two other soldiers, in their working-dress, at the door.

Elizabeth Green, a woman whose appearance indicated that she did not belong to the most chaste or respectable part of society, was the third witness called. She stated that she had lived in Chandler-street, Grosvenor-square. She was not a housekeeper. On the 2d August, she saw Corporal George in Oxford street. She knew him before that time. When she first saw him he was standing at the corner of Vere-Street, looking into a fruit shop. A man came up and spoke to him.—He said something; she did not hear what. This was about half-past six or seven in the evening. They walked together strait down Oxford-street, till they came to Regent Circus. She followed them. Corporal George then crossed the street and went into a public-house, and the gentleman went in after him. It was the second or third public-house from the Circus. She went on and did not see any more of them. The gentleman was dressed in a brown coat and very dirty white trowsers. His hat was as mean as the other part of his dress. She was induced to follow them, and her attention was particularly attracted to them, because she had known Corporal George so long, that she thought he would have spoken to her. She did not see the gentleman's face.

As was the case with the former witness, this witness was now desired to look at Corporal George; she did so, and said she knew him very well. She was then directed to look round the room and point out if she could, the gentleman to whom she alluded as having gone with George into the public-house. She looked round the room in rather a loose manner, till her eye rested upon Colonel Gore, who sat in a chair by the side of Mr. Adolphus, and was, consequently, on comparison with that gentleman, rather a conspicuous figure. She said "that gentleman (pointing to Col. Gore) resembles the man more than any body else." She could not swear that it was him, but she thought it was.

In cross-examination, she said she had seen the corporal, with a serjeant, a few days since at her lodging, and once before, when he called to ask her if she had seen him with a gentleman in Oxford-street. She admitted that she had said she did not see the gentleman's face, and she now only spoke to him because of his size and thinness; but she could not speak to his face, nor had she any recollection of it. She was a married woman; her husband was a tallow chandler, and was now working at Rochester. He left her seven months since. She formerly lived in Shoreditch, subsequently moved to Barrett's-court, Wigmore-street, and from thence to her present lodgings, where she had been about five months.

The witness was ordered to withdraw.

At the desire of the President, the Court was then cleared; and, after some deliberation, strangers were again admitted.

The witness, Elizabeth Green, was ordered to be recalled. The serjeant in attendance went for her, but shortly afterwards returned, and announced that she had gone away, declaring she would not stop for any person.

(For remainder see last Page.)

considerable towns of Ireland; few (if any) of which have the same accommodation in this respect as is possessed by the towns of much less importance in Great Britain. This difference he attributes, in a great measure, to the expense and difficulty of obtaining a supply from Great Britain. Mr. Parnell informs us, that eleven counties of Ireland are actually without a single bookseller's shop; and that, generally, the trade is confined within narrow limits, and to a few hands.

It is not unworthy of remark that *at the time of the Union the Copyright Act was extended to Ireland*, and the Irish publisher was then deprived of the power of reprinting British publications for the supply of the home markets. This extension of the law, however just in principle, has had the effect of nearly destroying the trade of publication in Ireland; and the press at this time affords no supply beyond that of a few tracts of local interest, and some school books used exclusively in that country.

In this instance, therefore, the effect of the regulation has been wholly to the prejudice of Ireland; she has been deprived of an advantage without receiving an equivalent, and has lost the privileges of separation, without acquiring the benefits of union. It is, we think, a point of considerable importance to provide an adequate remedy for an evil, which bears in so material a degree upon the progress of education, as well as upon the improvement of the general habits and information of the People. That remedy is only to be found in a free access to the British market, unincumbered by all unnecessary impediments of countervailing duties. This would, at least, afford an easy and ample supply of books in Ireland, if it should not even encourage the Irish Press to resume its activity by the prospect of a wider field for its exertion than the supply of the Irish market alone.

Evils similar to those which are produced by the countervailing duties in the trade in books and paper, affect, in a greater or less degree, all other commodities to which they apply. In every case the trader is subjected to the delay and trouble occasioned by the different Custom-house proceedings, to the inconvenience of being called upon for the advance of a double duty, and to the loss of time and expense which must be incurred before payment of the drawback can be obtained.

There are also some irregularities in the existing arrangements to which we are desirous of calling your Lordship's attention, not only because they are productive of much embarrassment, but also because they are material deviations from the provisions of the Act of Union. That Act has directed that the countervailing duties and drawbacks should be adjusted on a footing of perfect reciprocity, and that when any new or additional duty should be imposed on either side, a drawback equal in amount to such duty, should at the same time be allowed. Notwithstanding this enactment, however, we find, in the period which has since elapsed, more than one instance in which articles have been made subject to new duties, without any provision for a corresponding rate of drawback. The duty on hemp, for instance, has been raised in Great Britain from £4 4s. 4d. to £9 3s. 4d. per ton; but the countervailing duty on Irish cordage, and drawback on British cordage, remains as fixed at the Union, the consequence of which is, that Irish cordage on admission into Great Britain, pays still only £4 4s. 4d. instead of the increased countervailing duty of £9 3s. 4d. with which it ought to be charged; whilst the drawback on British cordage imported into Ireland is only £4 10s. 3d.

A similar irregularity has arisen with regard to the duties on raw and organised silk. The duties have, by successive additions, been raised, as to the latter, from 8s. to 14s. 6d.; as to the former, from 3s. 4d. to 5s. 6d. per pound weight. To this increase of duty, the countervailing duty and drawback have been properly adjusted in Ireland, but in England they have been left as they stood before the increase; the consequence is, that the British exporter pays the high duty in Ireland, and draws back only the low duty which existed at the Union; while, by the Irish exporter, the low duty only is paid in Great Britain, and the high one drawn back.

British-wrought plate, on importation into Ireland, is charged with a duty of 1s. per ounce, which is also the rate of internal duty in that country; but Irish-wrought plate is admitted into England duty free, though an import duty ought to have been imposed, to countervail that which is paid on the manufacture of British plate.

These anomalies have no doubt arisen in a great measure from the influence of separate and discordant systems of management. If the revenues in the two countries had been governed practically by the same authorities, your Lordships and the Legislature would have been duly apprised of such incongruous regulations and enactments, and they would not have been suffered to exist. We have already recommended an incorporation of the Revenue Boards in two countries, as the only sound remedy for the numerous evils belonging to the present system of managing and collecting the Revenue in Ireland, and as the most effectual means for assimilating the practice in the two countries. We now, with equal confidence, rest the successful application of all the regulations to be framed for the removal of these unnecessary restrictions in the commercial intercourse between the two countries, upon that same incorporation. Without it, a complete remedy for these obstructions to the Cross Channel Trade, consistently with the due security of the Revenue, would be difficult with regard to the duties of Customs; and with respect to the duties of Excise, we conceive that it would be found quite impracticable, if they should continue to be collected as they are at present in Ireland. We shall state a single example to show the correctness of this opinion.

In our Second Report we described the effect of the imperfect management of the Excise department on the collection of the duty of Irish-made spirits. In that case, countervailing duties were shewn to be nugatory as a protection to the English manufacturer, by reason of the habitual evasion of a proportion of the nominal tax imposed upon the article in Ireland. We shall now advert to the manufacture of stained paper, to explain how these duties are liable to be defeated, and the Irish Revenue defrauded, by the laxity or ill-management of the same department. Of this article there are extensive manufacturers in Ireland, producing a quantity which is equal to the entire consumption of the country. The whole duty collected from these manufacturers was, however, in the year 1820, only £1221—a sum generally below that which the quantity really manufactured ought to have yielded to the Revenue, according to the opinions of all the persons, whether traders or officers, whom we have examined upon the subject.

The mode in which the fraud which occasions this loss of Revenue is practised by the manufacturer, or, to speak more correctly, the manner in which the evasion of the duty is permitted by the Excise officer in Ireland, is fully and minutely explained in the evidence of the British Excise officers, inserted in the Appendix to our Second Report, who ascertained, upon the best authority, that in one instance the manufacturer made twice as much of the article as he paid duty for. The manner in which this evasion of the duty is calculated to operate upon the countervailing duty is this:—the manufacturer who pays for a monthly licence to use a table, is entitled to have all the paper which he manufactures within the amount to which that licence is applicable, certified as having been duly charged with duty.—Upon the export of that paper into Great Britain, he would be liable to pay the British Excise duty, and would draw back the Irish Excise duty upon the actual quantity, according to the rate at which it is imposed by law. But as it is admitted that he may make a much larger quantity than is covered by the licence duty, it follows that the rate of duty which he pays upon the whole quantity really produced, is much less than that at which he obtains a draw-back upon the quantity exported. In the case of his making twice the number of yards for which his licence is calculated, the duty which he paid might be at the rate of three farthings a yard. The duty which he would draw back on the quantity imported into England would be at the rate of three-halfpence a yard. It was naturally to be expected, that such an advantage should induce an exportation of this article from Ireland to England. We accordingly find, from the evidence of the manufacturers already referred to, that a trade in that direction was establishing itself some time back, when it was met by an increased severity on the part of the English excise department in the examination of the paper imported; which being followed by the collection of a heavy duty on the colouring matter attached to it, under a new interpretation of the law by that Board, the combined operation of vexation and duty succeeded in putting a stop to the trade.

This instance is only one of many which might be adduced to shew how grievous these duties must prove to the honest trader under a disjointed management of the Revenue. Laxity and remissness on the one side, are encountered by vexatious severity on the other as necessary safeguards; and whole branches of trade are indiscriminately harassed by impediments, in order to prevent some partial frauds to which they are known to be liable; the destruction of the trade being made the means of preventing the frauds. Thus, the want of mutual understanding, concert and uniformity of practice between the departments, is a great aggravation of the complexity of the Cross Channel system of duties.

Even while we are addressing these observations to your Lordships, we receive from you a reference which affords another instance of the evil effect of separate authorities. In a Report of the Commissioners of the Customs in Ireland, which you have transmitted to us, on the subject of different modes of weighing sugars at the Custom-houses in England and Ireland, we find that Board objecting to adopt the British practice, and maintaining, without any attempt to justify it by explanation or argument, that their own is the most correct.

It is not necessary for us at present to enter into the merits on either side of this disagreement between the two Boards; but we must observe that the adjustment of it is of much importance to the merchant, and that whichever mode of weighing may upon full inquiry, be deemed to be the best and fairest to the Revenue and the subject, should be uniformly adopted on both sides of the Channel. The difference itself is a grievance, and except under an undivided management such grievances will perpetually recur.

We now proceed to submit the general heads of regulation by which we conceive that the domestic trade between Ireland and Great Britain may be placed upon the footing most consistent with the interests of both countries, and with the spirit of the act by which they are united.

We propose—

That all duties upon the importation of foreign or colonial goods from foreign countries, or the colonies into Great Britain or Ireland, shall be made equal in both countries.

That all such goods shall be subject to duty under the same denomination, and the quantities be ascertained by the officers of the revenue upon the same principle, and according to the same weights and measures in both countries.

That all such goods when exported to foreign countries from Great Britain or Ireland shall, in either country, be entitled to the same drawback of duty when it has been paid, and be subject to the same regulations and deductions when the duty has not been paid, and the exportation is made from warehouse under bond.

That all such goods shall be exportable from Great Britain to Ireland, and from Ireland to Great Britain, and also from port to port in Ireland, subject to the same rules, restrictions, forms, and regulations for the security of the Revenue as are now applicable, or may hereafter be made applicable, to the conveyance of goods of the like description coastwise from port to port in Great Britain.

That all such goods bonded and warehoused by virtue of the Warehousing Acts shall be transferred under bond from port to port in Great Britain and Ireland, in the same manner, and under the same regulations, provisions, and restrictions, as those under which such goods now or hereafter may be removed under the Warehousing Acts, from one port to another in Great Britain.

That there shall be the same privilege of bonding and warehousing all such goods, subject to the same restrictions and regulations, under the authority of the Lords Commissioners of his Majesty's Treasury, in Ireland, as in Great Britain.

That all goods, the produce or manufacture of Great Britain or Ireland, subject to duties of excise in one country and not in the other, or subject to duties of excise at different rates in the two countries, shall be exported from Great Britain to Ireland, and be entitled to a drawback from the excise in England of the British duty, or of the difference between the British and the Irish duties (as the case may be) on proof the landing thereof in Ireland; and that such goods shall be exportable from Ireland to Great Britain on payment of the British duty of excise, or of the difference between the British and the Irish duties, on landing in Great Britain.

That all goods, the produce or manufacture of Great Britain or Ireland, which may be warehoused under bond for payment of the duties of excise, shall be exportable, under bond, from one country to the other, and be taken out for consumption in either, upon payment of the duty to which such articles shall therein be liable.

That all such goods subject to the same duties of excise in the two countries, shall be exportable from one to the other, without further duty or drawback, subject to the same rules, regulations, and provisions as are now, or may hereafter be made, applicable to the conveyance of such goods from one port to another in Great Britain.

That coals exported from Great Britain to Ireland, or from Ireland to Great Britain, shall be subject to the same rules, regulations, and provisions (except as to the amount of duty) as coals carried coastwise from one port to another of Great Britain.

Under these regulations, the payment and repayment of duties in the Cross Channel trade would entirely cease.

The drawbacks and duties which would still be unavoidable on the ground of different rates of internal taxation, would be simplified, so as to occasion as little trouble to the subject, and as little expense to the Public, in the collection of them, as such a system will admit of. The transfer of all merchandize would be as easy and convenient between Great Britain and Ireland, as between London and Leith coastwise. The privileges and advantages of the warehousing system would be the same in all respects, subject to the same conditions in both countries.

Of the value of these alterations to Ireland, and to the merchants of Great Britain concerned in the trade with that country, an estimate may be formed by a reference to the statement respecting the trade which we have exhibited in a preceding part of this Report. It will there be seen how great a proportion the Cross Channel intercourse bears to the foreign commerce of Ireland.

Concerning the diminution of the establishments in Ireland, which might follow the adoption of this change of system, we shall not be fully prepared to offer an opinion, until we are enabled to make more minute inquiries on the spot, with a knowledge of the degree and manner in which our recommendations for the incorporation of the Boards, and the modification of the Union duties, in addition to those which are contained in this Report, are found worthy of being carried into effect. If they should all be adopted, the department of the Customs in Ireland will, as we have already observed, admit being very considerably reduced, without any apprehension of danger to the Revenue.

One of the first and principal proceedings towards the establishment of a new system of intercourse, founded upon the foregoing regulations, is equalization of the import duties on foreign merchandize under the authority of Parliament, as far as the circumstances of the two countries will permit. We shall, accordingly, cause a schedule of duties on the importation of foreign goods into Ireland to be prepared. We shall also prepare the draft of a Bill for imposing those duties, and for giving effect to the several provisions inserted in our proposed regulations, so far as the duties of Customs are concerned.—Those which relate to the extension of the privileges of the warehousing system to Ireland, and those also which have reference to the duties of Excise, will require, we apprehend, to be carried into effect by the authority of separate Acts of Parliament.

In the formation of the schedule of foreign import duties for Ireland, it will be our object not only that the rates of duty should be made as nearly as possible equal to those of Great Britain, but also that they should be made applicable to the same measures, and to the same modes of charging the duty; those being at present different in the two countries, in many instances upon the same articles.

The effect of this equalization of the rates will be that of making an addition of about £40,000 a year to the Revenue of the Customs in Ireland, according to a computation made upon the produce of the last year. We do not, however, contemplate an additional burden of taxation, as being likely to arise from the measure we are proposing, when taken altogether, upon Ireland.—There will be a relief in the repeal of some of the Union duties corresponding with the addition to the duties on import, while the public will gain, we hope largely, by a better collection of the existing duties, and by a reduction of establishment.

Our communications with the principal persons employed in the superintendence of the Customs and Excise in England, have satisfied us, that with respect to the former, no practical difficulty is likely to arise in the execution of the proposed system. On the part of the Excise, we have found an apprehension of some danger to the Revenue, which might, it is imagined, arise from the relaxation of the checks which are supposed to be afforded by the very impediments which the existing complicated system affords to the intercourse between Ireland and Great Britain. Some difficulty also presents itself in the circumstance of the import duties being partly collected by the Customs and partly by the Excise in Great Britain, while they are now wholly collected by the Customs in Ireland—a difference to which we have adverted in our Second Report; and which might occasion some danger of fraud in the transfer of articles upon the principle of the coasting trade, between countries in which they would be under the cognizance of different branches of the Revenue.

The last mentioned difficulty would be entirely removed, if the suggestions should be adopted which we submitted in our Second Report—that the same mode of collecting the import duties should be established in great Britain and in Ireland, whatever that mode might be. Such an assimilation would, indeed, be an almost necessary consequence of the incorporation of the Boards; and we are confident that the general apprehension of danger to the Revenue, arising out of the simplified system, would vanish likewise upon the adoption of that measure. For, when that great change shall have been completed, the Commissioners of the Excise will be enabled, not only to prescribe the regulations and checks by which the transfer of merchandize, without payment or drawback of duty, may be guarded on either side of the Channel, but they will also have it in their power to provide for the enforcement of these regulations with equal fidelity and punctuality in both countries.

We have thus submitted the plan of a general change in the Revenue regulations, affecting the commercial intercourse with Ireland, by which we are fully of opinion, after having bestowed the most careful attention upon the subject, that the convenience of the merchant, the advantage of the consumer, and the economical management of the public departments, will be materially promoted. In framing the groundwork of these measures, we have proceeded upon the principle of removing, if possible, every remaining distinction between the Revenue regulations of Ireland and those of this country. This we conceive to be a very important object, and highly desirable upon all the grounds of sound policy, and a just economy, to which we have adverted. It is also material, in our view of the subject, to the future mercantile prosperity of Ireland. We are far from agreeing with those persons who imagine that the embarrassments which now encumber the Cross Channel trade should have the effect of encouraging the direct foreign commerce of the sister country. It can never be encouragement to that highest class of Merchants, who alone are competent to carry on largely such a trade, to employ their capital in a part of the United Kingdom, which has only an expensive and vexatious system of intercourse with the remainder. The ports of Great Britain, under such circumstances, must possess a decided preference as places of establishment, upon that ground alone, independently of any other consideration. But when, by the simplification which we have proposed to your Lordships, the mercantile communications between Ireland and the rest of the United Kingdom shall have been made as easy and as free as they already are between all other component parts of the same empire, it will no longer be owing to any fiscal restrictions within the power of the Government or Legislature to remove, if the chief ports of Ireland (possessing, as they do, many and great natural advantages) should hereafter fail to attain to the same degree of commercial prosperity as their rivals on the British side of the Channel.

Signed severally by
T. WALLACE.
THOS. FRANKLAND LEWIS.
J. C. HERRIES.
W. L. LUSHINGTON.
HENRY BERENS.

Office of Inquiry into the Collection and Management of the Revenue, 26th July, 1822.

☞ In the Appendix there are twenty-three different classes of papers referred to in this Report—they, as well as the heavy mass of papers referred to in the Second Report, are now in the progress of Printing.

NATIONAL ASSURANCE COMPANY.

A General Meeting of the Subscribers to this new Establishment was held at the Chamber of Commerce, Commercial Buildings, Dublin, on Saturday, pursuant to Requisition, for the purpose of considering the propriety of increasing the number of shares and amount of capital, agreeably to the following recommendation of the former Committee on the 5th instant, and which was laid before a General Meeting of the Subscribers, held on the 7th:

"RECOMMENDATION.

"That this Meeting is decidedly of opinion, that, from the demand evinced for the Shares of this Company, an extension of Capital may be rendered desirable in order to meet it, and they now confide to the Committee to be appointed the power to increase the number of Shares, and the amount of Capital, to any extent which they may deem expedient, not to exceed on the whole 4000 Shares, of £250 each, or a Capital of *One Million*. The quantum of increase to be governed by the demand which they may find for the Shares. They further commit to their discretion any diminution of the amount of deposit on the shares, or increase of the number of Shares which may be held by any individual."

At one o'clock John Lindsey, Esq. was called to the Chair; and the Requisition having been read,

Samuel Bewley, Esq. rose, and stated, that the Committee had left it to him to submit to the General Meeting a Resolution which he should read; but before he did so, it might be necessary to explain why the Subscribers were so soon called together, after the discussion on the question had been postponed, leaving it uncertain whether an increase of capital and shares should be admitted or not. In consequence of the difficulty which existed in obtaining correct information relative to the number of shares that would be subscribed for in the country towns, the Committee deemed it advisable to call a general Meeting of the Subscribers, for the purpose of setting the question at rest. They should recollect, that, at a General Meeting of the Subscribers, held on that day four weeks, the adoption of such a Resolution, was contemplated. (Here Mr Bewley read a Resolution, which he was about to move, and which stated the expediency of increasing the capital and shares of the Company.) He would ask, when had there any subscription list so rapidly filled? This circumstance alone might convince them that they should experience public support in an ordinary degree. The Resolution which he submitted to the Meeting only showed the expediency of increasing the capital and the number of shares, but it left the mode of doing so to the Committee. He had refrained from submitting any plan to the Meeting, as circumstances might hereafter make it necessary to change that plan. They found that two thousand shares had been so rapidly taken up, that it was necessary to open a new subscription list; and in this new list fifteen hundred additional shares had been already subscribed for.—They knew from private information, that none of the shares allocated to the country towns would be returned, as many Gentlemen had written to different towns where shares had been sent for the purpose of having them secured for them. He conceived that the demand would be fully equal to four thousand shares, and increasing the shares to this number would be perfectly compatible with the original plan. It was not intended to extend the number of shares allowed to any individual beyond ten. After a variety of other observations, he concluded by moving the Resolution, which was seconded by Valentine O'Connor, Esq.

After some discussion, in which Mr. James Dwyer, Mr. Josias Dunn, and Mr. P. Brophy, took a part, the Resolution was put from the Chair, and passed unanimously.

Leland Crosthwait, Esq. then stated, that, in consequence of the dissolution of the Royal Exchange Insurance Company, he would propose a Resolution, that it be left to the option of the Committee to treat with the Directors of that Company for the transfer of Life Risks insured with them. As that Company would finally close before the present was fully established, it would be advisable to empower the Committee to make an agreement for the transfer of those Life Risks.

[Here Mr. Crosthwait read and moved a Resolution to that effect.]

A Gentleman here inquired if the Directors of the Royal Exchange Company had not been endeavouring to negociate for a transfer of those Life Risks at the other side of the water?

The Chairman, as a Director of that Company, answered in the affirmative, and stated that that Company would give the preference to the new Company in any transfer.

Mr. Samuel Bewley, who also stated himself to be a Director of that Company, said that forty lives were then insured with it, and conceived that this number would be worth treating for. A Committee of five individuals from each Company might be appointed to manage the transfer.

Mr. James Dwyer observed, that there was nothing in the Requisition calling the Meeting to warrant them in adopting such a Resolution. It would be a dangerous precedent to establish in a new Company, were they, at any General Meeting, to adopt any measure but that for which they had been called together.

Mr. Crosthwait said, that he was willing to withdraw the Resolution, if it was understood that the negociation for the transfer might go.

Mr. O'Neill said, that a Meeting of the Subscribers should be called for the purpose of discussing the question.

Mr. Joshua Kearney would recommend the adoption of the Resolution.

Mr. Crosthwait stated, that he had withdrawn the Resolution.

The question of adjournment was then moved, and, on being put from the Chair, passed unanimously.

During the Meeting, it being understood that the list for 2000 *additional* shares was nearly closed, and that a few would be reserved by the Committee for such Noblemen as might be induced to patronize the New Company, there was a scramble for the book to sign it, which continued until it was at length *forcibly* removed, and given into the custody of the Chairman.

The Waterford Chronicle.

THURSDAY, SEPTEMBER 19.

The London Journals of Sunday were due when we went to press.

The only intelligence of moment is the appointment of Mr. CANNING to succeed the Marquis of LONDONDERRY, as Secretary for Foreign Affairs.

The Duke of Devonshire is to dine this day with the Mayor of Cork.

The Races at Carrick-on-Suir commence on Monday, the 30th inst.

SMUGGLING.—A suspicious looking cutter having been observed hovering off the coast near Tramore Bay a few days ago, the Preventive Water-Guards in that neighbourhood have since been on the alert, and on Tuesday night succeeded in seizing, at Island Ieane, near Great Newtown Head, ninety-four bales of contraband Tobacco, apparently just landed. Five men, supposed to have been engaged in the transaction, were arrested at same time, but have since, we understand, been liberated. The Tobacco was yesterday lodged in the Custom house Stores in this City.

QUAY AND RIVER WATCH.—On Tuesday night, between eight and nine o'clock, Captain John Humphreys, of the Brig *Minerva*, of Aberystwith, in going on board his vessel, fell off the stage into the river, and would in all probability have been drowned, but for the timely assistance of Richard Maxwell, the watchman employed by the Harbour Commissioners between the Market-house and the Graving Bank, who immediately hastened to the spot, and, with his long pole and hook, with some difficulty extricated him from his very dangerous situation. Mr. W. Thompson.

The following Convicts were yesterday sent off from the Gaol of the County of Waterford, on their route to the depot at Cork, for transportation—*Michael Connor, Wm. Willis, Patrick Bl[illegible], [illegible] Grady, Edward Halloran, Michael Walsh, Wm. Breen,* and *James Breen.*

KILKENNY, SEPT. 17.—A gang of strolling pedlars have been apprehended by Major Nicholson, in Urlingford, and on Saturday last were committed to the County Gaol. Bank of England and Ireland Notes, to the amount of £86, were found in the possession of these itinerant traders, who confessed that the notes in question were the property of a M. Mccarthy, of Carlow, by whom, we are informed, they have been since identified.

A threatening notice was sent, a few days since, to a gentleman resident in the immediate vicinity of this City, intimating, that if his *brother* did not make a reduction in the rent of certain lands in the neighbourhood, those from whom the notice came would "visit" the former.

SANGUINARY OUTRAGE.—On Friday evening, Mr. Walter Irwin, of Barrack-street, was arrested on a Sheriff's Writ, and unfortunately refused accompanying the Bailiff, who, in consequence, wounded him so desperately, that he expired in the Sheriff's Prison, (whither he had been taken subsequently,) on Saturday evening, at half past 7 o'clock. Peace Officers Rice, Philips, and Thyne, of the Mountrath street Division, took three persons who are charged with the offence into custody; their names are M'Cormick, Hetherington, and Bolis. The wounds of which the deceased died were inflicted with a sword-cane.—*Dublin Paper.*

WHITEBOYISM.—On the night of Friday last, the haggard of James Hett, Esq. of Graig, about three miles from Doneraile, was burned. Nine stands of wheat, three of old oats, 12 stacks of various grains; a great quantity of hay, the produce of thirty-five acres of meadow; and a cow-house capable of containing twenty-six head of cattle, were all consumed. The loss is estimated at upwards of £1000.

On Sunday night a quantity of corn was burned at Amakissy, the property of a Mr. Farrell.

On Thursday night the haggard of ——— Sherlock, Esq. who lives near Ballyhoura Mountain, was observed to be in flames.

We understand that in the same neighbourhood, several stacks of tithe corn, which stood near the residence of a man named Carey, a Proctor to the Rev. Mr. Love, were also burned on Saturday night.—*Cork Advertiser.*

LADIES' ASSOCIATION,
FOR IMPROVING THE CONDITION OF THE FEMALE PEASANTRY OF IRELAND.

At a Meeting of the Ladies' Committee for contributing Clothing towards the relief of the distressed Irish, held on the 23d of August, in Downing street, London, it was resolved,

That a Society be formed under the title of "The British and Irish Ladies' Association," for improving the condition of the Female Peasantry in Ireland.

In consequence of the above Resolution, Letters have been addressed to several Ladies of distinction in Ireland, submitting to their attention a Prospectus of the proposed Institution, and most earnestly requesting their support and assistance. From this Circular we make the following extracts, in the conviction that they will excite amongst our fair countrywomen an earnest co-operation in the charitable purposes which it recommends.

After adverting to the munificent exertions of the People of England on the late trying occasion, and the gratitude evinced by the objects of their bounty, it observes that the prevalence of the feelings excited by these circumstances renders the present moment peculiarly favourable for the commencement of the great work of effecting a permanent improvement in the condition of the Irish Poor. It then proceeds:—

The Ladies of England have not beheld without sympathy sufferings which, pressing upon the destitute of their own sex, as wives, as daughters, and as mothers, entitled the afflicted in a peculiar manner to their compassion. They are endeavouring by providing supplies of clothing to mitigate the misery, which, to a peasantry forced to sacrifice clothes and bedding for food, the approaching winter cannot fail to produce.

But the Ladies of England do not wish to confine their efforts to this temporary benefit. Without overstepping those bounds of reserve which duty and inclination prescribe to their sex, or without undertaking a task which belongs to the more powerful part of society, it has appeared to them, that if they can unite with the countrywomen of the unhappy sufferers, they may assist in the great work of general improvement in Ireland, so desirable in the opinion of every one acquainted with the condition of the people of Ireland, and awake to the feelings of humanity. In promoting the comforts of the poor, in giving an useful excitement to their industry, in endeavouring to remove the difficulties which at present dispirit and discourage the Irish Cottager, in suggesting plans of domestic economy, of industry, of cleanliness, and of good order, it is conceived that much may be effected, in the minds of the female peasantry, by the advice of persons of their own sex.—These minor, though important sources of improvement, are peculiarly within the province of female benevolence, and in the extensive correspondence lately received from Ireland, it is clearly demonstrated, that through these various channels the greatest possible benefits may be made to flow.—Among the female peasantry of Ireland is to be found the greatest anxiety for occupation, combined with almost a total want of employment; hundreds and thousands of hands are idle for want of means of working; poor females, who if possessed of a spinning wheel would be enabled to clothe their children, and even to contribute to the maintenance of their families, are without the means of procuring the implements required for their domestic manufacture of linen. In some instances spinning wheels are hired by the poor to enable them to prosecute their industry, and wherever the experiment has been tried of assisting the female poor by instruction in useful labour, it appears to have been successful.*

It is for the purpose of creating and gradually diffusing improved habits among the female peasantry of Ireland, for the purpose of rendering their habitations more healthful, and of assisting them in the prosecution of domestic industry, that it is proposed to the Ladies of Great Britain and Ireland to form a permanent association of benevolence in both countries. That the object is one of the greatest importance can not be denied; that it falls within the range of female duty appears unquestionable; that it is an object within the reach of performance, if undertaken, and persevered in, with active zeal and with calm good sense, would seem almost equally certain.

Such are the principles on which it is proposed to institute the British and Irish Ladies' Society, and on those principles its promoters make their appeal to the Public for countenance and support. It is not founded upon any sudden impulse of enthusiasm, or of overwrought or fantastic sensibility. It is simple, practical, and supported by experience; and when among its effects may be anticipated the improved habits of the mothers of families, and the consequent improvement of the young, it will be seen that few objects of greater importance have been presented to public attention. Great as are the advantages of the education of the male population both in morals, industry, and letters, there are circumstances which may render the instruction of the females still more important. The instruction of the sons of an Irish peasant too often extends no further than the individuals themselves; but the improvement of females of industry and intelligence is handed down by them as mothers of families to their offspring, and becomes interwoven and co-extensive with the frame of society itself.

Plan of the proposed Association of British and Irish Ladies for improving the condition of the Female Peasantry of Ireland.

The object of this Association will be, to open a correspondence with the Ladies of Ireland, to invite them to form themselves into local Committees, and thus to draw into a combined exertion the benevolence of the respective districts, and secure its operation upon the poor.

1st.—By visiting the families of the poor, and obtaining a knowledge of their situation under certain heads of inquiry.†

2d.—By exciting to habits of industry, cleanliness, and attention to domestic duty.

3d.—By endeavouring to procure employment for poor women at their own dwellings.

4th.—By visiting the sick, and providing temporary assistance in the loan of linen, &c.; also procuring medical advice where necessary.

5th.—By encouraging the poor to send their children to schools.

6th.—To assist the poor in any other way which local circumstances appear to require, so far as the means of the Association may allow.

Extract from proposed Rules.

1st.—That the Society consist of persons disposed to promote the object of the Institution, without any distinctions as to religious denominations, and that all subscribers be considered as members.

2d.—That local Associations for obtaining funds to this Institution be formed wherever it may appear practicable, throughout Great Britain and Ireland.

3d.—That the Society encourage the formation of local Associations in Ireland for promoting a system of benevolent attention to the families of the Poor, by which a general knowledge of their situation may be obtained and continued, and suitable measures adopted for alleviating their distress; also for the very interesting and important object of contributing to raise them by degrees from that state of misery and want which is so fraught with temptation to crime, and which also, in its more remote yet certain influence, is prejudicial to the comfort and welfare of every department of society.

4th.—The Ladies, subscribers to the fund at the City of London Tavern, or to the Clothing Committee there, will be considered as subscribers and members of this Association.

* See the very interesting communications of the Countess of Glengall to the General Board of Health, 1st Report, Dublin, 1822.

† The following queries are respectfully suggested as likely to be useful to the Associations, and may be varied according to local circumstances.

1st. Name. 2d. Residence. 3d. Number in family.—4th. Income, and from what sources. 5th. Children from 6 to 14 years of age. 6th. Whether educated or not. 7th. Occasional remarks.

WATERFORD MARKETS.

The stagnation of business in the Butter Market continues, and the inconvenience resulting from this most awkward and anomalous state of things is likely to be extended to a considerable distance. Since the interruption took place, tho' the Butter of neighbouring farmers could find no purchasers, yet parcels bought by Country Dealers in distant markets, and sent in here to be sold as Brokers, were hitherto received at the Cellars; this, however, has ceased—the Merchants having, we understand, resolved to desist from buying any more of this description under the present circumstances. We are sorry to learn that there is as little appearance at present, as at the commencement of the misunderstanding, of any approximation between the Merchants and the Country Gentlemen.

No alteration of moment can be noticed in any kind of Grain, or in other articles, since our last.

DEATHS.

On Wednesday, at the Presentation Convent, Cork, Mrs. Mary Elizabeth Hayes, one of the Ladies of that religious community. This Lady, at an early period, her conventual life, devoted herself in a peculiar manner to the education and instruction of the poor female children who frequent the schools attached to that Institution, and being thus brought into an immediate opportunity of ascertaining the wants of their distressed parents and friends, she became to many the source of instruction, and the promoter of industry, morality and cleanliness, amongst a large and otherwise much neglected class of human beings.

On Monday last, in the 77th year of his age, Mr. Francis Shearman, of Park, in the County Kilkenny.

PORT NEWS. PASSAGE, SEPT. 18.

ARRIVED,

16th—Albion, Ham, Liverpool, rock salt; Goede Hoop, De Vink, Rotterdam, bark, &c. for Dublin; Maria, Key, Newport, coals, for Ross.

17th—New Blessing, Tedball, Swansea, coals.

18th—John and Grace, Brown, Liverpool, rock salt.

SAILED,

17th—Nassau, Grossard, St. Andrew's, ballast; Blue-eyed Maid, Chittenden, Portsmouth and Chichester, butter; Eliza, White, (from Rothsay,) Cork, herrings; Alfred, Maine, Swansea, flour and wheat; Frances and Mary, Quinton, Portsmouth, Southampton, &c. butter, bacon, &c.; Mary, Williams, Bristol, wheat, oats, &c.; Prince Regent, Mathias, London, butter, rapeseed, &c.; Bridget, Walsh, Youghal, coals, butter, &c.; Sophia, Berriman, (from Carlingford,) Neath, ballast.

19th—Wind N. N. E. past 7 morning.

Arrived at London, 12th, Ocean, Smith, from Waterford. At Liverpool, 11th, Apollo, Davison—and Friends, Hannah, from do.

AUCTION OF
TIMBER, DEALS, &c. &c.

Samuel Crosthwait
WILL SELL BY AUCTION,
ON WEDNESDAY NEXT, THE 25TH INST.,
AT ONE O'CLOCK,
The Cargo of the Ship MARY, *Capt.* CLARKE,
FROM QUEBEC,
Now Landing at the Graving Bank, consisting of
281 *Pieces PINE TIMBER,*
12 *Ditto OAK Ditto,*
1399 *Bright Spruce DEALS, and*
18,000 *West India STAVES, all of excellent quality.*
TERMS AT SALE.
FITZPATRICK, Auctioneer.
Waterford, September 16, 1822.

IRISH NATIONAL INSURANCE COMPANY.

PERSONS wishing to Subscribe for SHARES therein will please apply to Mr. GEORGE BROWNRIGG, *at the Chamber of Commerce, on or before the 21st instant, in order that their Names may be transmitted to the* COMMITTEE *in Dublin.*
Waterford, September 19th, 1822.

NOTICE
TO PERSONS INDEBTED TO THE LATE FIRM OF
WILLIAM NEWPORT & Co.

AT a MEETING of the CREDITORS of SAMUEL NEWPORT, a Bankrupt, held at the City Court-House, the 2d instant, the following Resolution passed unanimously:—

"RESOLVED—That, as the adjustment of the different Questions which have been this day discussed affords a reasonable hope that the affairs of the Estate may be speedily wound up, the ASSIGNEES are particularly requested to enforce Payment of all Debts due to the Bankrupt's Estate, without further delay."

The ASSIGNEES, in pursuance of the foregoing Resolution, inform the several Persons indebted to the late Bank of WILLIAM NEWPORT and Co., that, unless the Demands against them are settled on or before the 14th October next, Law Proceedings will then be taken against them, without any further Notification.
Waterford, Sept. 18, 1822.

AUCTION OF FURNITURE.

TO BE SOLD BY AUCTION,
THIS DAY,
AND SUCCEEDING DAYS,
At the House of THOS BINNS, *Summer Hill,*
HIS HOUSEHOLD FURNITURE—comprising Mahogany Dinner, Breakfast, and Dressing *Tables*—a *Sideboard*—*Chairs* of different Descriptions—Mahogany and other *Bedsteads*—*Feather Beds and Bedding*—*Nobbles*—*Wardrobe*—*Desk* and *Book Case*—*Carpets*—*Fenders* and *Fire-Irons*—*China, Delft,* and *Glass Ware*—an eight-day *Clock*—with a variety of *Kitchen Furniture,* &c.
Sale to commence at 11 o'Clock.
PEARSONS, Auctioneer.
Waterford, 9th mo. 18th, 1822.

JOHN HARRIS and THOMAS MEAGHER, jun. Esqrs. Assignees of SAMUEL NEWPORT, a Bankrupt, Plaintiffs; The Right Honourable Sir JOHN NEWPORT, Bart. and Others, Defendants.

PURSUANT to the Decretal Order made in this Cause, bearing date the 25th day of May last, I do hereby require the several Separate Creditors of WM. NEWPORT, Esq. late of the City of Waterford, Banker, deceased, to come in and prove their Debts before me at my Chambers, on the King's Inns' Quay, Dublin, on or before the 1st Day of November next, otherwise they will be precluded from the Benefit of the said Decree.—Dated this 4th Day of September, 1822.
THOMAS ELLIS.
TANDYS and IVIE, Plaintiffs' Solicitors,
No. 10, Talbot-street, Dublin.