

SOCIAL INQUIRY SOCIETY OF IRELAND.

AN INQUIRY
INTO
TAXES ON LAW PROCEEDINGS
IN
IRELAND.

BY
JOHN O'HAGAN, Esq. AND ARTHUR S. JACKSON, Esq.
BARRISTERS-AT-LAW.

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JAMES M'GLASHAN, 50, UPPER SACKVILLE-STREET.

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Social Inquiry Society of Ireland.

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THIS society was established in November, 1850, for the purpose of promoting the Scientific Investigation of Social Questions of general interest, and the publication of reports or essays on such questions. The Council select the subjects for investigation, and either employ competent persons to inquire and report on the questions selected, or offer prizes for the best essays on such subjects.

Subjects for investigation are not selected, nor are reports or essays received which involve the discussion of religious differences or party politics.

The reports or essays, when approved of by the Council, will be brought under public notice, either by separate publication, or by being read at the meetings of the Dublin Statistical Society, or at those of the Statistical Section of the British Association, or of similar scientific bodies.

The council propose to make public every report of sufficient importance which is prepared in a truthful and careful manner. But the publication of a report or essay will not pledge the members of the society to the opinions contained in it, which must rest on the responsibility of the author, and will only express that, in the opinion of the Council, the report or essay is worthy of the attentive consideration of the public.

The annual subscription to the society is one pound; but larger sums are contributed by some members, such as two, three, five, twenty, and twenty-five pounds. Subscriptions are received by the Treasurer; the Secretaries; Mr. M'GLASHAN, 50, Upper Sackville-street; and Messrs. WEBB AND CHAPMAN, 177, Great Brunswick-street.

To the Committee of the Social Inquiry Society for Ireland:

GENTLEMEN:—Essentially just, as well as imperative, as is the present demand for a searching and extensive reform in our methods of judicial procedure, it is unquestionably attended with the same danger which always accompanies the course of reformation when it has been unwisely resisted, or unduly delayed—the danger of ill-considered and ill-directed change. That the machinery of our present superior courts is too cumbrous, dilatory and expensive, is unquestionably true; it is true also, that an endeavour should be made to have the administration of justice effected with the greatest degree of cheapness and expedition, provided that, in the pursuit of these objects, others equally essential be not sacrificed or impaired.

For some time past the desire for law reform on the part of the public has been directed towards the extension of the jurisdiction of county courts; so as to make these courts absorb all, or the greater part of, the litigation of the country. This tendency, on the part of the public, is a natural and inevitable one. Finding justice administered in these courts so satisfactorily in matters of trifling value, and by a proceeding so quick and inexpensive, it is reasonable that they should ask themselves, why the same simplicity of procedure might not suffice for the settlement of any question, however large. The answer is, that there are other requisites to judicial decisions besides mere speed and cheapness. Unquestionably, with respect to the mass of the small transactions of a country, these qualifications overbalance every other, for whatever the adjudication may be, men desire to have it at a less cost in time or money than the matter in dispute is worth.

But, with respect to the judicial decisions of questions of importance, it is essential that they should be, so far as possible, uniform, and that they should command respect. Without uniformity, law as a science is destroyed, and the perplexity and uncertainty consequent upon a body of conflicting decisions of the same question would be intolerable to a civilized community; and again, unless the tribunals of a country command respect, as well for the soundness and consistency of their judgments as for their impar-

tiality, a state of things is produced in comparison with which delay and expense are but trifling evils.

In proportion as every country advances to a high degree of prosperity and civilization, the law of that country becomes a science of increasing magnitude and complexity. To whatever extent the spirit of subtlety and chicane may be an agent in this process, it is plain that the general result has its origin in the natural and necessary course of human affairs. It springs from the immense variety of transactions of every kind, with which law in such a community must be conversant, and which are perpetually demanding on the one side a further extension of existing principles, and, on the other, fresh distinctions and subdivisions; constantly requiring, too, the interposition of the legislature by new enactments, the interpretation of which, and their application to individual cases, as they arise, must again give birth to new classes of decisions.

No doubt, there is a great deal of evil, and of remediable evil, in the present state of the law. Adjudications from time to time appear in the reports, based upon obsolete feudal principles, which are an outrage upon justice and common sense. Acts of parliament are too often drawn with such carelessness as to increase the evil which they seek to remove. But every lawyer knows that not one-hundredth part of the litigation of the country arises from either of these causes. Contracts and trusts, the dealings of mankind with respect to the acquisition of property, and its management and distribution when realized, are the inevitable and abundant sources of legal contests; and both are now regulated by immense bodies of law, the growth for the most part of the last hundred years, developed and systematized under the patient care and attention of judges of high ability, and each unquestionably at this day forming in the main a just and reasonable but no less extensive and difficult code. This is the result which we say is inherent in the nature of things, and which must be carefully distinguished from what is accidental or adscititious. A great deal may be done by wise codification, and the simplifying of modes of procedure; but no change can be devised which will prevent the law from being, as it was in the Roman Empire, and as it is at this day in the United States and on the continent, no less than here, a science which it will require years of study and attention to become master of. The necessary consequence of which is: that as there will always be a demand for men versed in a branch of knowledge which touches worldly interests so nearly, it is certain that those who do acquire and display skill in it will always be well paid and enjoy high social consideration.

Arbitrary regulations as to the amount of fees have intrinsically very little influence on the result. The wages of any craft whatsoever have a constant tendency to regulate themselves by what political economists call the cost of production; that is to say, they will be high in proportion to the outlay, labour, and delay necessary

for its acquisition. So long, therefore, as the law remains as we have shown it must remain—a science of great difficulty—so long a successful lawyer must be in receipt of a large income.

Now, it is clear that unless the position and salaries of the judges be such as to attract men of the highest eminence at the bar to aspire to the bench, the result will follow that, as a general rule, the judges will become despised by the practitioners in their own courts, and feel themselves to be so. Their decisions, not bearing personal weight, will produce no content or acquiescence; and we fear it may in general be affirmed, that the incorruptibility of any body cannot long survive the loss of public respect. The local tribunals so long established in Ireland, and lately introduced into England, have been hitherto as far removed from all injurious imputation as the highest court in the land; because their judges, acting in their proper sphere, conscious of due superiority over those who practise before them, and of perfect capacity to deal with the subjects of litigation, were surrounded by all proper dignity and respect. But let the same courts be constituted the tribunals to decide upon heavy and intricate questions; let the advocates on either side be men recognized to be superior in standing and position to the judge; able and very little reluctant to overwhelm and confuse him, both by their confidence and their learning, and speaking (as they would do) depreciatingly of his decisions; and how long, under such circumstances, would the public continue to put any confidence in the administration of justice?

Again: it is of importance very nearly equal, that the superior courts and judges should not be scattered and isolated; but that all that is best and most learned in the profession and the judicature should be brought into one focus; so that by the competition and emulation of the former, and the intercommunication of the latter, a high state of legal knowledge may be maintained.

But, while resisting on these grounds the undue extension of the jurisdiction of local courts, and deprecating every attempt to break down the superior courts as at present constituted, we think it plain that in the latter every single item of useless expense must be swept away; that, in short, the costs of proceedings must be pared to the bone, leaving nothing but such outlay as no arrangement could dispense with. Now the expense of any litigated proceeding may be fairly divided into two heads, wages and taxes. In the former, we include the remuneration to professional men; all the expense, in short, that is caused by a litigant getting others to do his legal work for him instead of doing it himself. The latter comprehends all compulsory charges exacted in the course of a cause, whether in the shape of fees to officials or of stamps upon proceedings; and whether imposed for the support of the courts of justice or for purposes of general revenue.

As to the first head of expenditure, it is, as we said, a thing no arrangement whatever could get rid of. It is the price paid to workmen, which the state of the labour market settles sooner or later.

At present, there is no absolute necessity for the suitor to expend a shilling in this way. He may, if he choose to disregard proverbs, be his own lawyer. He may, and sometimes to his own great misfortune he does, procure an attorney who will undertake to do his business at a rate far below the professional scale, or, in case of success, to run the chance of payment from the opposite party. He may, as his bar, employ one junior counsel to conduct his case, however heavy, from beginning to end. The reason why suitors do not do so, is from their desire to have their business efficiently done; and if so, they must pay for it. Even if there were such a thing as salaried official advocates, they would soon be practically superseded in favor of the lawyers in whom clients had confidence.

With respect to the wages of attorneys, every candid man who has ever investigated the subject concedes that, as a general rule, they are by no means overpaid; at the same time, the present system of remuneration admits of considerable reform, by which they would be paid more according to the substance and efficacy, and less according to the mere length of the work done. This, however, is foreign to the subject of this paper, which deals only with the second class of expenses.

The second class of expenses to which suitors are subjected is, in our opinion, thrown upon them according to an unjust principle, and ought properly to be borne by the public at large.

Courts of justice do not exist for the benefit of the suitor alone. They are part and parcel of the general institutions of the country, of which every individual in the community reaps the benefit, by the security of property and personal rights which they confer. Notwithstanding all that is said of the uncertainty of the law, the proportion of the points upon which it is uncertain, compared with those in which it is fixed and definite, is extremely small; and every litigated case either closes, or is a step towards closing some new point of doubt. A lawyer advises his client, plaintiff or defendant, to withdraw or submit, because the very same question had arisen before, and been settled against him; and thus the suitor in the previous case confers an actual pecuniary benefit upon all who subsequently find themselves in his position.

As, therefore, courts of justice exist for the general advantage, so should their machinery, like that of all other public institutions, (defence or police, for example,) be defrayed out of the public fund. Upon this topic it is now almost unnecessary for us to enlarge, because the English Common Law Commissioners, in their report of the session of 1851, have expressly recommended to the legislature the adoption of this principle. They say, after a strong condemnation of the practice of payments of officials by fees, and the recommendation of salaries in every case instead:—"The question then arises, from what source these salaries should be defrayed. Many persons, whose opinions are worthy of high consideration, think that the general funds of the country ought to bear all the expenses of the establishment of the courts; and in that opinion we concur.

We think that the payment of fees by the suitor ought to be altogether abolished, and that all officers of the court ought to be paid in like manner as the judges."

We may add, that the principle embodied in this recommendation of the commissioners has been already adopted, and carried into effect in the constitution of the Court of Incumbered Estates in this country, in which neither stamp duties nor official fees are levied in the course of proceedings; and this relief from a most oppressive burden has largely contributed to the popularity of that court.

There is one consequence of taxing the suitor by means of fees and stamp duties, to which, as it is indirect, and goes beyond the immediate hardship, we think right to advert. The consequence we refer to is, that besides being mulcted for a class of expenses which should never have been thrown upon him, the other class of expenses to which he is fairly subject, that of wages to professional men, is unduly increased. Because, the solicitor having in the first instance to defray such charges out of his own funds, it is necessary for his adequate remuneration, that he should repay himself for such disbursements with interest; and this principle unquestionably enters into the calculation upon which bills of costs are framed. Thus, the client has to pay to the attorney not only the price of his services, but profit on his outlay; a profit which is swelled not merely by the delay, but also in a large measure by the risk of total loss.

We shall now go through the several courts in detail, and explain the nature and amount of taxation incident to each.

We propose to consider the subject in accordance with the recognized division of our courts. The system of taxation practised in the courts of common law differs materially from that which prevails in the courts of equity, and still more widely from that maintained in the ecclesiastical courts. We shall deal, in the first place, with the courts of common law.

COMMON LAW COURTS.

Before entering upon the details of the present system, we shall briefly advert to the more aggravated abuses which formerly existed.

Previously to the year 1822, the salaries of the judges of the courts of common law were paid partly out of the general revenue of the country, and partly by fees imposed upon documents used, and steps taken in the course of proceedings. The salaries of the officers who conducted the business of the courts were wholly levied in fees, besetting every step and every stage in a cause; against the arbitrary and exorbitant increase of which, the suitor had practically no defence. By various deceptive and illegal practices, these fees were so swelled, that suitors were often obliged to pay thrice over for the performance of the same service. A certain sum was exacted by the principal for his sinecure, by the deputy for his superintendence, and by the clerk for either a nominal or actual performance.

In the year 1818, the amount of business transacted in the three law courts was as follows:—

	In K. B.	C. P.	Exchr.
Average number of wits, including ejectments	9,160	15,161	15,402
Average number of declarations filed	3,491	3,762	3,696

The superintendence of the Court of Exchequer was entrusted to The Right Honorable Philip Earl of Hardwicke, who held the office of Clerk of the Pleas by patent from the Crown. The appointment, we need hardly say, was a mere sinecure; as he had the privilege of deputing his duties to others, who possessed the right of accordng an amount of payment to themselves almost discretionary. The total profits of this office reached the sum of £27,297; of which £8,249 fell to the share of the noble principal, £7,000 to that of his first deputy: £3,048 to his second deputy, leaving £9,000 to be shared amongst the more subordinate functionaries. Apportioned and shared in much the same way, the total charge to the suitors for the maintenance of the sinecurists and officers of the King's Bench reached the sum of £23,775; and that of the Courts of Common Pleas the sum of £26,438; making in the aggregate £77,510 yearly.

The enormous abuses arising from the arbitrary exaction of fees had been attempted to be stopped by various statutes; but the ingenuity of the officials, and their acuteness in finding constructions profitable to themselves, had not only baffled the intentions of the legislature, but actually converted the provisions and regulations intended for restraint into new sources of emolument.

The first reform of any efficiency whatever, was introduced by the statute of the 1st and 2nd Geo. IV. c. 53. By this Act, all fees payable to the judges were abolished, and annual sums payable out of the consolidated fund substituted; and also all fees payable to officers were abolished, with the exception of those receivable by the tipstaff, pursuivant, and crier of each court. The rights of patentees were abrogated completely; and in lieu of their emoluments and profits, certain compensation was measured and directed to be made to them. The establishments of officers, assistants, and clerks were formed and newly arranged, and their duties were directed to be executed in person; and the salaries fixed and ascertained by the provisions of the statute were charged upon the consolidated fund. But although by this act the salaries both of judges and officers were thrown, in the first instance, upon the consolidated fund, yet the principle was thereby established which has been continued down to the present day, of compensating the revenue by the imposition of stamp duties upon the various proceedings in an action; which duties are payable to the revenue without any reference to the amount of charge which it sustains for the maintenance of the judicial establishments; so that, if the former should exceed the latter, as it has done in England to a large amount, the suitors not only are at the entire expense of keeping up the courts, but are taxed over and above for the benefit of the public revenue.

The statute at present regulating the number, duties, and salaries of the officials of the several law courts, is the act of 7th & 8th Vic., c. 107; and the statute regulating the amount of duty payable by the suitors is the act of the 13th & 14th Vic., c. 114. By the former of these two acts, the officers created by the 1st & 2nd Geo. IV. were abolished—with the exception of the taxing officers, criers, tipstaff, and serjeant-at-arms of the several courts—and a new staff created. They at present consist, in each of the three courts respectively, of a master, a pleadings assistant, a record assistant, a clerk of the rules, and a clerk of writs and appearances, with assistant clerks in each department. Of the salaries allotted to these officers, the highest is £1000 per annum, and their aggregate amount is £14,520. Provisions are made as to the superannuation of retiring officers, and further enactments bestow compensation for offices abolished, and for such deficiencies of emoluments as result from the changes effected by the act. By these several statutes, the consolidated fund is charged with the payment of official salaries and expenses, and also of allowances and superannuation, and of certain sums by way of compensation.

By the 9th sec. of 7 & 8 Vict., c. 107, the receipt of law fund duties and of all money payments was discontinued; and a docket bearing a stamp of a certain value was substituted. In this way is raised the "Law Fund," which is placed for its management under the direction and supervision of the commissioners of revenue. The several stamp duties payable upon the proceedings in an action were finally fixed by the statute 13 & 14 Vic., c. 114, and are enumerated in the schedule to that act.*

In the year 1848, the amount of Law Fund levied upon what still continue the effective steps in an action at law was £30,501 7s. 6d. A parliamentary return (Parl. Pap., vol. 51, 1850,) enables us to distribute this sum under the several heads to which it is referable. It appears that in the year we have named there was paid in respect of

	Queen's Bench.	Com Pleas.	Exchequer.	Total Law Fund
1 Process to compel appearance	£1,323 6 0 ..	343 8 0 ..	1,233 10 0 ..	2,900 4 0
2 Appearances	615 12 0 ..	153 0 0 ..	589 12 0 ..	1,358 4 0
3 Judgments interlocutory and final	8,212 13 0 ..	1,320 0 0 ..	5,973 16 0 ..	15,506 9 0
4 Rules and Orders	5,093 8 0 ..	915 16 0 ..	4,447 0 0 ..	10,456 4 0
				£30,221 1 0
5—1 Judgments on Cognovits		222 4 0		
2 Memorials of Assignment of Judgments		67 2 6		
3 Satisfaction of Judgments		81 0 0		
				370 6 6
				£30,591 7 6

We are furnished by the same return with the following figures, shewing the number of rules, orders, etc. to which the above sums

* See Table I. at the end of this Report.

are applicable. It appears that in the year named there were issued from the law courts or entered in their offices,

Of Process to compel appearance	29,622
Writs of execution	16,418
Appearances	13,572
Judgments	17,135
Jury Process	2,277
Cases entered for trial in Dublin	775

Assuming these figures as the usual average, we find that in considerably more than half the number of cases no defence whatever is taken; that somewhat less than half begin and end with the first step, the issuing of the writ being sufficient to produce a settlement. We see in how large a proportion of cases judgment is allowed to go by default, and payment to be enforced by writ of execution; while in many an appearance is entered and the cause allowed to proceed as far as the issuing of the jury process, for no other purpose than for the sake of delay. Of the actions commenced, allowing for country cases, not more than four per cent. are in respect of really contested claims. It is plain that in the large proportion the demand is clear and incapable of being disputed. Obligated to have recourse to the remedy by action for the enforcement of his claim, and frequently compelled to pursue it for this purpose through all its course of procedure, incurring the greater expense the more reckless, or, it may turn out, the more insolvent his debtor or adversary, the opportunity is seized to burden the suitor still further by the imposition of taxes.

In this way, and by these several amounts is the Law Fund raised. We are not aware whether, after all disbursements are made, there remains, so far as regards Ireland, any surplus to be carried to the account of general revenue. From the courts in England there was paid into the Consolidated Fund, out of the fees received in the year 1846, and after all disbursements for salaries and superannuation, a surplus of £27,613; an amount, however, which, in the year 1850, had fallen to the sum of £8,811. Upon the impolicy of raising a revenue from the administration of justice, and upon the wrong so done to the suitor, there cannot, we think, be a second opinion.

We have seen that one of the heads of charge to which the Law Fund is applicable, is that of compensation to officers whose situations have been abolished; or whose official emoluments suffered a decrease in consequence of the carrying out of necessary improvements. This principle of compensation was established by 43 Geo III c. 53. The object of that statute was to equalise the business of the law courts, by communicating to the other courts the expeditious and attractive process previously monopolized by the Court of Exchequer. It was conceived that this gave a claim to the officers of the latter court for such reduction in their profits as resulted from the operation of the statute. Without stopping to quarrel with the principle of compensation, it is surely most unjust to saddle the

suitors of the court, and to enhance their burdens, by imposing upon them the charge of such compensation. Yet the statute 7 and 8 Vict., c. 107, continuing the former vicious practice in creating certain claims for compensation, renders the Law Fund liable to their payment. It is difficult to see why the present suitors to the courts should be forced to defray any expenses whatever, which cannot be considered to result from any other cause than the tardiness or inaccuracy of legislative interference.

COURTS OF EQUITY.

The first efficient measures directed to the regulation of the ministerial offices of the Court of Chancery are contained in the provisions of the statute of the 4th Geo. IV. c. 61, passed in the year 1823, and founded on the report of the Chancery Commissioners in 1816. Without an attentive perusal of that report, it would be impossible to form an idea of the monstrous abuses which previously existed, or of the success with which the officers, while, on the one hand, increasing their emoluments by every conceivable contrivance, on the other, baffled every effort at redress. It appears that an inquiry into the abuses of the Court of Chancery was directed in the reign of Charles the First, and again in the years 1673, 1703, 1716, 1717, 1723, 1725, 1731, 1766, 1771, and 1777; and although a return of officers' fees was directed by the statute of the 4 Geo. I. c. 8, which return was printed in the year 1767, yet not a single effectual step was taken towards reform. The following extract may indicate the nature of the system:—"The Act 4 Geo. I. c. 8, expressly required that the returns which it called for should contain all fees claimed by deputies and clerks. The printed list, however, is silent as to any such, except in a very few instances; from whence it may be reasonably inferred that the deputy seldom had fees distinct from the principal, and that in the cases where the principal did not himself execute his duties, he at least used to provide the remuneration of the persons by whom they were performed. The course which has subsequently prevailed is far different; the principal having not unfrequently taken to himself nearly the whole legal profits of the office, and left it to the deputy to introduce and establish new fees for his own remuneration. The deputy, after effecting this object, has sometimes left it to his clerks to provide for themselves by what are termed gratuities; either not giving them any salaries, or allowing them such as are wholly disproportioned to their labours; while, by these means, in several instances the suitors are obliged to pay thrice over for the performance of the same service. In some instances we find the principal profiting from this system to a degree that could scarcely have been contemplated, and securing for himself the greater part of the fees both of principal and deputy; and the deputy taking a portion of the emoluments of the clerk, thus creating a source of new profit to himself from the services of the latter; whom, we submit, he ought in justice to remunerate at his own expense."

In short, the same system obtained in the offices of the Court of Chancery which prevailed in those of the Courts of Law, but on a more aggravated scale. The several departments having superintendence over the administration of justice in the Courts of Equity were granted with all possible profits to certain patentees, with the privilege of performing their duties by deputy. The same unsettled rates of charge, the same want of efficient controul, the same tendencies of official practices, had all united to enhance the burdens of the suitors to these courts. The Lord Chancellor, in addition to his salary received on an average £363 per annum in fees; while the Master of the Rolls received in like manner the sum of £834. The Masters in Chancery, in addition to a yearly salary of £300, received nearly £4000 per annum in fees, while their clerks and examiners levied the further annual sum each of £700. The several offices through which the course of proceeding carried an equity suit, severally sustained themselves by levying fees in respect of certain services made essential to the progress of the cause. The total charge of the Rolls office was £1,019; of the Register's office, £6,766; of the six clerks' office, £12,200; of the examiners, £2,024; of the Usher and Register of Affidavits, £5,762; of the office of the Lord Chancellor's Secretary, £2,945; of the Clerk of the Crown and Hanaper, £2,580; of the Cursiter, £1,012; of the Accountant-general, (in part, salary) £1,012; while several other officers were maintained at an expense of £2,600 per annum, partly in fees and partly in salaries.

The statute to which we have referred abrogated the system by which the subordinate functionaries in each office were permitted personally to levy their own remuneration. To that statute are subjoined eighteen tables of fees, which were directed to be allowed thenceforth in the several offices respectively. The head of each office was directed to receive and account for the fees of his office, paying the salaries of his several assistants thereout, according to specified rates of salary, and carrying the surplus to the consolidated fund. The fees of the Master of the Rolls and of the Masters in Chancery were severally abolished; and in lieu of such fees, annual salaries were ascertained, and charged on the Consolidated Fund. The office of the Accountant-general was regulated; and his annual salary, with those of his clerks, made payable out of the Consolidated Fund, with the addition of a single fee payable in respect of every account extracted from his books. Provisions were made for compensation for deficiencies in the emoluments of office, and for the diminution in the value of those which were previously saleable.

To meet the charges upon the Consolidated Fund, created by the payment of the salaries to the Masters in Chancery, certain stamp duties were imposed by 4 Geo. IV. c. 78, in respect of several proceedings in the office of such master, and which were previously liable to the payment of fees. The sum raised by these stamp duties constitutes the Chancery Fund. They are payable, amongst other matters, in respect of affidavits, answers, interrogations, summonses, certificates, reports, notices, leases and deeds of conveyance.

COMPENSATION AND FEE FUND.

By the 23 & 24 Geo. III. c. 22, (1783) all monies arising from sales by the master, and from deposits of money, bonds, mortgages, debentures, and securities belonging to the suitors of the Court of Chancery, were directed to be deposited in the National Bank, and an account in respect thereof to be opened with the Accountant-general, an officer appointed for that purpose by the act in question. In the year 1791, the balance in bank to the credit of this account amounted to £135,834, while in 1818 it reached the sum of £1,823,606. After reciting the above statute, and that a very large sum of money was lying in bank unproductive to suitors, the Act of the 4 and 5 Will. IV. c. 78, directed out of these monies a sum of £200,000 to be invested and placed to an account to be entitled, "An Account of the Compensation and Fee Fund of the Suitors of the Court of Chancery." The annual produce of this investment was directed to be received by the Governor and Company of the Bank of Ireland, and placed to the credit of the Accountant-general of the Court of Chancery, in an account to be opened and called, "An account of the interest and produce of the Compensation and Fee Fund of the Suitors of the Court of Chancery in Ireland." Upon this fund all compensation, either in respect of the abolition of offices or of the diminution of value and emolument, was made chargeable.

SUITORS' FEE FUND.

The next statute which deals with the ministerial offices of the Court of Chancery is the 6 & 7 Will. IV. c. 74 (1836). By this statute was created the suitors' fee fund account. After disbursements for salaries and expenses of the several offices, the balance of the total amount of fees received in each office was directed to be carried to, and to form, this suitors' fee fund account. The offices of six clerks, of usher, and of cursitor were abolished; while the salaries, the number of assistants, and the allowance for official expenses in those that remained, were accurately ascertained and fixed. The same object of ascertaining and fixing the amount of salaries was still further carried into effect by the 13 & 14 Vict. c. 89; in some cases the balance being carried to the credit of the suitors' fee fund account; in others the total amount of fees being carried into such fund, and the salaries paid thereout. The 25th section of the statute of Will. IV. directed that all compensation should be paid, in the first place, out of the funds standing to the credit of the account called "an account of the interest and produce of the Compensation and Fee Fund of the suitors of the Court of Chancery in Ireland," as far as the same might extend; and in the next place, out of the funds which might be standing to the credit of the suitors' fee fund account; and, in case of inadequacy of both these funds, out of the Consolidated Fund.

The final effect of all these changes and several statutes is, that the suitor to the Court of Chancery is amerced directly in the payment of official fees, indirectly in the payment of stamp duties, and

still more indirectly in the application of the monies belonging to suitors suffered to accumulate in the Court of Chancery. The objects to which these several charges are made applicable are, as in the Courts of Law, three; 1st, the payment of salaries; 2nd, superannuation and compensation; and 3rd, revenue.*

The jurisdiction of our Courts of Equity is exercised in respect of two very distinct objects, that of litigated rights and that of administration of property. The course of procedure in every suit must differ materially with the essential diversity of the object for which it is instituted. In every suit, however, certain proceedings and effective steps are taken; and the superintendence of each stage, and the services to be rendered in respect thereto, are allotted to each distinct ministerial office. All pleadings are entered and filed in the Rolls office, and certain fees are received in respect thereto by the Deputy Keeper of the Rolls, while others are allowed in respect of all attested copies, searches and certificates required or demanded. Over all rules, orders, and decrees, the registrar's office has superintendence, and receives fees for all such office copies as may be necessary. All writs and processes are issued by the clerk of appearances and writs, and certain fees are levied in respect thereof. We have not been able to obtain returns which shew the amount of fees levied in each office, and paid into the suitors' fee fund. With respect to the total amount of the suitors' fee fund, on the 29th of Sept. 1848, the accumulated surplus amounted to £29,072 9 10 From 29th Sept. 1848, to 12th July, 1849, there

was paid into bank the sum of	13,842	7	6
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While the payments made thereout amounted altogether to the sum £5,233 15s. 11d.

COURT OF BANKRUPTCY.

The statute of the 6 Wm. IV., c. 14, (which consolidated and amended the law of bankruptcy for Ireland, in conformity with the statute of the 6 Geo. IV., c. 16, for England) contains one most important provision, with respect to proceedings in the Court of Bankruptcy, bearing on our present inquiry. By that statute, s. 116, all proceedings in bankruptcy were freed from duty; even the advertisements in the *Gazette*, which the statute rendered necessary.

It is, however, to be regretted, that when the legislature thus relieved the administration of bankrupts' estates from demands on the part of the revenue of the country, it should have still continued to so great an extent the system of remuneration of the officers of the court by fees. If one of the principles upon which we advocate the throwing of the entire official expenses of courts of justice upon the consolidated fund, namely, the interest of the community in the determination of unsettled questions of law, appears to apply some-

* The excessive voluminousness of the tables of fees and stamp duties in Chancery prevents our setting them out in the Appendix to this report.

what less to the Court of Bankruptcy than to the ordinary courts of litigation between man and man; yet we conceive that in a commercial country there is nothing more essential to the interests of commercial men, than that the equitable division among creditors of an insufficient estate should be effected with the utmost degree of cheapness; and that since, in this class of cases, the expenses cannot fall upon the party in the wrong, but must in the nature of things fall upon innocent parties, their amount should, so far as possible, be reduced.

By the statute of Wm. IV., s. 5, the fees payable to the commissioners were regulated; and by that act, sec. 7, all sums received by the commissioners, instead of being appropriated by them to their own use, are made payable into a fund created by the act in analogy to the chancery fund, and called the Bankruptcy and Compensation Fund. Out of this fund, the salaries of the present commissioners, as well as the compensation to the commissioners whose offices were abolished, are made payable; and in case of the fund being inadequate, the surplus is to be defrayed out of the Suitors' Fee Fund.

The other fees payable in bankruptcy, and their application, are regulated partly by that act, partly by Sir Edward Sugden's Orders in Bankruptcy, and partly by the last Bankrupt Act, 13 and 14 Vict. c. 107. We have, in a table to this report, set forth the existing fees payable in bankruptcy.*

COURT FOR THE RELIEF OF INSOLVENT DEBTORS.

By the statute of the 3 and 4 Vict. c. 107, s. 102, all the proceedings in this court are relieved from liability to stamp duty; in that respect agreeing with the provisions of the Bankruptcy Act; but in addition, it is provided by the twelfth section of the Insolvent Debtors' Act, that no fees shall be taken by the commissioners, or any person except the chief clerk, whose fees are extremely moderate. We set forth a list of these fees in a table to this report.†

COURT FOR THE SALE OF INCUMBERED ESTATES.

The principle whose universal extension we advocate has been fully adopted so far as regards proceedings in this court. By the 10th section of the act 12 and 13 Vic. c. 77, it is provided that no fees shall be payable to any officer of the court, except in respect of copies of documents, which are charged for at the low rate prescribed by the act,—three halfpence for every ninety words, being merely scrivenerly fees.

ECCLESIASTICAL COURTS.

Whatever opinion may be formed upon the question of the amalgamation of our several judicatures, and of the advantages of a

* See Table II. at the end of this report.

† See Table III. at the end of this report.

single and comprehensive system, there can be no doubt that courts exercising a limited and peculiar jurisdiction, sitting, as it were, apart and out of the thoroughfare of general business, and entrusting the conduct of their suits to an exclusive body of practitioners alone, must be liable, almost of necessity, to many abuses. They easily withdraw themselves from the public eye, and, by escaping notice, avoid the adoption of improvements founded on the experience of other tribunals. They conceal under vague and unintelligible forms their obsolete and expensive course of procedure, and even make the prevalence of evil the means of its own perpetuation. Our Ecclesiastical Courts afford a strange example of the continuance of anomalies, of the constant recurrence of attempts at reformation, and their equally constant obstruction. So early as the reign of Elizabeth, attempts were made to revise those courts in England; so late as the year 1845, a bill introduced into the House of Lords by Lord Cottenham, with the same object, proved abortive. The reiterated complaints of those who have suffered from the impediments offered in those courts to the settlement of the most important concerns, have always been loud enough to provoke inquiry; while the efforts of those concerned in their maintenance have always—such are the supineness of the public, and the energy of class interest—been powerful enough to baffle and obstruct any important result.

The Ecclesiastical Courts in Ireland were the subject of a commission of inquiry in the year 1830; and the report presented to the House of Commons upon that occasion concludes with the following words: "We have now submitted the suggestions and regulations in connection with the various branches of this report, which we entertain a confident hope will prove adequate for correcting such anomalies in the practice, and such excesses in the rates of charge, as have been found to exist in the ordinary proceedings of the Court of Prerogative. To accomplish the latter purpose, with a due regard, however, to a just remuneration for official and professional services, has been in this, as in all former investigations, our principal aim; but, in the present inquiry, our attention has been drawn in a peculiar manner to this object, as a general impression prevails, that the expenses of proceedings in the different ecclesiastical jurisdictions, compared with the superior Courts of Common Law, are unreasonably onerous. That this impression applied to the Prerogative Court is, in a great measure, well founded, the evidence sufficiently proves; and the statements contained in this report, confined as they are principally to practical subjects, point out many of the causes which have produced it.

"But while much of the evil complained of may be imputed to abuses in official practice, and to excesses in official and professional charges, there are other causes, inherent in the very frame and constitution of the jurisdiction itself, to which it is in a great measure attributable. The proceedings of the court being conducted on the principles of the civil law, must greatly tend to enhance the

expense in cases of litigation. The length of the pleadings, in which is required to be set out minutely every fact, afterwards reiterated in the depositions of the witnesses; the multiplicity of pleadings and interrogations permitted; the mode of examination, frequently ineffectual to elicit the truth, and tending to accumulate expense; the number of witnesses required by the civil law to be examined; the necessity for commissions for the examination of witnesses at a distance from Dublin; the repetition of terms probatory, with other multiplied forms, necessarily involve an accumulation of expense from which proceedings at the common law are exempted."

Exercising their well-known jurisdiction over causes testamentary and causes matrimonial, (apart altogether from inquiries of a purely spiritual character, of which we do not intend to speak, nor with which is it our object to interfere; for the sole right of adjudication upon matters affecting a church or its ministers, in a spiritual point of view, is properly vested in those who are best fitted to give correct judgment upon such subjects), the courts of ecclesiastical jurisprudence consisted, in the year to which the above report refers, and still do consist of the Court of Delegates, being the court of appeal; of the Court of Prerogative, whose jurisdiction is confined to matters testamentary alone, whether voluntary or contentious; and of the Consistorial Courts of the Provinces of Armagh and Dublin, and of the several Diocesan Courts. These are now twenty-two in number; for though the number of bishoprics in Ireland has been in late years considerably lessened, the Diocesan Courts have not, we believe, suffered a corresponding diminution.

Of these several courts, by far the most important is the Court of Prerogative; for of matrimonial causes the number in the consistory courts has always been very small, while still fewer occur in the diocesan courts. The doctrine of *bona notabilia*—presenting in itself a very serious drawback to the present system, as it renders void all probates or administrations granted by the ordinary, if there should prove to be goods above the value of five pounds in any other diocese—has the effect of drawing all important probates and administrations to the Prerogative Court. These grants are either in common form, as of course, or disputed; the number of serious contested suits being very small; compared with the average number of grants, being not quite 2 per cent. upon the whole. It is proper, however, to observe that the charges on probates and administrations are unavoidable expenses, necessarily incurred by every representative of a deceased person; that they are incidental to personal estates on every succession, and are sometimes repeated when a second probate or administration is required, in consequence of the death of executors, or the non-administration of the property or any part of it by the executor or administrator. It might have been supposed, from the great number of persons of all classes affected by these charges, and the extent of property to which they relate, that they and the corresponding services would have been accurately defined.

Complaints have been often made of the expense of litigation in these courts. They have not been, we apprehend, without reason. In *Macnamara v. Macnamara*, which commenced in Easter Term, 1821, and was brought to a close in Trinity Term, 1823, and in which the value of the personal property, the subject-matter of litigation, was stated to have been under £3,500, the costs of the promovant amounted to £5,770 11s. 6d.; while the costs of the impugnant, who had the further misfortune of being unsuccessful, reached the sum of £4,000. Again, in *Butler v. Farren*, which lasted three years, and where the assets were only £2,500, the costs of the impugnant, including an appeal to the Court of Delegates, amounted to £3,000. We are not, however, without some modern instances. In *Donnellan v. Downes*, where the assets reached £600, the costs of the successful party in the Consistory Court were £408 16s. 6d.; while an appeal to the Court of Delegates added £240 to that sum. In the recent case of *Comyn v. Van Stentz*, the costs of an appeal were £200.

The 7 and 8 Geo. IV., c. 44, (1827), granted to the judge of the Prerogative Court a salary of £3,000 per annum, and directed that the fees previously demandable should be received by the register of the court, and carried to the public account. With this single exception, all the other officers of the Ecclesiastical Courts depend upon fees, payable by the sutor in the particular instance. The income produced to the Judge of Prerogative, in the year 1825, by fees directly payable, was £1,924. 15s. 1d. The amount credited to the public, in lieu of the salary previously granted, was in the year 1828, £1,981. 9s. In the year 1850, £2,086. 6s. We have endeavoured in vain to ascertain accurately the fees at present demanded and payable in these courts.

In the year 1830, the office of Registrar, in the grant of the Archbishop of Armagh, and exercised by deputy, was held by Sir John Robinson and William Stuart for their joint lives, and the life of the survivor. It is at present held by the latter gentleman, and has been and is a complete sinecure. The net amount of fees and emoluments attached to the office, after the disbursement of salaries to the deputies and the necessary official expenses, in 1828, averaged £2,218. 13s.; in 1850, the amount received was £2,962. 11s. 8d.

The office of Deputy Registrar has undergone some alteration and decrease in its profits. The latter chiefly arises from the abrogation of the privilege they once exclusively enjoyed, of taking apprentices preparatory to their being admitted as proctors. In the year 1850, their emoluments, for there are two Deputy Registrars, including a salary of £500 from their principal, amounted to the sum of £1,532. 1s. 6d.

The Examiners are officers appointed by the court to hold commissions for the examination of witnesses. The number of commissions averages about eight in the year. The examiners are paid at the rate of four guineas a-day, and it is their custom to charge

the number of miles travelled by an equivalent number of days, according, however, to a scale that cannot be very modern: for we have seen a journey to Cork, or 120 miles, charged as three days going and three days returning, or twelve guineas on both occasions. The attendance of proctors on commissions is charged according to the same scale.

The remaining officers of the Court of Prerogative, remunerated by fees payable by the suitors, are the marshal of the court, the clerk of the seal, the record clerk, and certain other subordinate officers. The amount of their emoluments in the year 1850 was £1,123.

In the year we have named, we accordingly find that the total cost of the official establishment of the Court of Prerogative, so far as it fell as a burden upon the suitors, was £7,703 19s. 2d.

It is not within our province to speak of the duties or profits of the proctors, as the practitioners in the ecclesiastical courts, who correspond to attorneys in the Common Law Courts, are named. It is to be observed, and it has been pointed out as an objection to the exclusive privilege which they enjoy, that business for the most part comes to them through the medium of a solicitor. Indeed, in England instances have occurred of large sums of money being paid for the mere use of a proctor's name. They are twenty-six in number, or about eighteen different firms. On the 20th of April, 1850, the number of causes pending in the Prerogative Court was forty-seven, and in the Consistorial Court, seventeen: of which, however, the Judge of the Prerogative Court considered only eight or ten as *serious* contested suits. In 1828, the number of grants of probates and of letters of administration in the Prerogative Court alone was 1,126; but we have not been able to fix the number for 1850. It is probably not much greater. With these facts for the amount of business done, we find the proctors themselves, in a memorial to the House of Commons, stating their profits in the whole as about £20,000 per annum. In proportion to the services rendered, it is not likely that they are underpaid; and it may perhaps be considered that their charges have not ceased to be "unreasonably onerous."

Of a similar nature, similarly constituted, and sustained in the same way, is the Consistorial Court of Dublin, of which the other diocesan courts may be considered branches. The total number of officers, exclusive of proctors, in these courts, is 109. From their suitors, or from those attending them for the transaction of business, there was raised in the year 1850, in the shape of fees, the sum of £4,024 10s. 2½d.

From the Diocesan Courts an appeal lies to the Consistorial Courts, and from the latter, as well as from the Court of Prerogative, to the Court of Delegates. This court of appeal, sitting under commission from the Lord Chancellor, consists of some three of the common law judges, to whom are joined two practising advocates of the courts from which the appeal lies. This court is provided with a registrar paid by fees.

Such are the Ecclesiastical Courts, whose jurisdiction, tedious, expensive, and inefficient, not even civilians would venture in all its details to support. Founded on the authority of canonists, interwoven with the Roman or civil law, they maintain a system in many points entirely at variance with the common law, and still more so with the spirit of the present time. They present the strange inconsistency, that testamentary suitors should have their causes judged on different principles from those applied to the decision of other questions of the same nature, and affecting the same property. Stranger still is the anomaly which they furnish, that different proceedings should be taken in distinct courts for the purpose of establishing the validity of the same will, which so far as regards property only, is dealt with by the Ecclesiastical Court, and so far as regards real property, by the Court of Chancery or the Common Law Courts; and perhaps conflicting decisions are arrived at by the temporal and the spiritual court. The evils of an inefficient mode of procedure, and the burden and expense of multiplied forms, to which the Commissioners referred in 1830, still survived to attract the attention of other Commissioners in 1850; and causes were found powerful enough to prevent, in the former year, even the introduction of any measure of amendment; in the latter year, to strangle the bill whose object was reformation and revision.

In the year 1833, the Real Property Commissioners in England, after a full consideration of all the evils attendant upon the maintenance of the ecclesiastical jurisdiction, proposed the abolition of probate of all wills, and the institution of a mode of registration in lieu of it. They also proposed the transference of the whole testamentary jurisdiction of the spiritual courts, contentious and voluntary, to the courts of equity, which should have exclusive authority on all wills of real and of personal property. Such, however, has been hitherto the enormous influence of class interests, that these most just, wise, and salutary recommendations have remained a dead letter.*

COURT OF ADMIRALTY.

Until a recent period, namely, the passing of the statute of the 3 and 4 Vic. c. 65, the Court of Admiralty in England consisted of

* One of the greatest practical grievances connected with the existence of the jurisdiction of the ecclesiastical courts is the delay and expense which it constantly causes in proceedings in courts of equity. Causes have been over and over again suspended for an indefinite time, by the difficulty of raising a personal representative, perhaps to a pauper; without which personal representative the cause, by the practice of the court, could not proceed. The late act for Amending the Practice of the Court of Chancery in England, 15 and 16 Vic. c. 86, provides a remedy for that mischief. It provides (s. 44.) that where, in any suit or proceeding, it shall appear that any deceased person who has no personal representative, was interested in the matters in question, the court may either proceed in the absence of such personal representative, or may make an order appointing a person to represent the estate of such deceased person; which order, and all subsequent orders, shall bind the estate of such deceased person as fully as if a legal personal representative, duly constituted, had been a party to the suit.

two distinct branches, the Prize Court and the Instance Court. Though presided over by the same judge, each court had a system of litigation and jurisprudence peculiar to itself. Acting under the code of laws known as the law of nations, the Prize Court had jurisdiction over all matters and questions concerning booty of war, or the distribution thereof, which might be referred to its judgment by the sovereign. Its decisions often involved points of the very greatest interest and widest importance.

By the 8th article of the Act of Union, it was enacted that there should remain in Ireland an Instance Court of Admiralty, for the determination of causes civil and maritime, with an appeal from its decisions to a court of delegates. The important jurisdiction exercised by the Prize Court in England seems never to have fallen within the cognizance of our Court of Admiralty; while such subjects of suit as once did so have gradually dwindled away under the encroachments of other courts. Contracts relating to marine concerns, by a fiction of the courts of common law, were brought within their jurisdiction. In suits for mariners' wages, recent statutes have given a concurrent jurisdiction to justices of the peace, a summary power of decision being the most essential point in these disputes. With the exception of some peculiar cases of collision of vessels, the chief business of the court has been for some time causes at suit of the king and salvors. The latter is a very trivial matter. The salvage received in Ireland in 1850 was merely £50, while the total amount from 1846 to 1850 was only £400.

The superintendence and management of the business of this court, with other details, were the subject of inquiry and report by parliamentary commissioners in the year 1827. We have not been able to discover that any change has been made in the constitution of the court since that period; nor even that the alterations then recommended have ever been acted upon. The want of recent returns prevents our showing with any accuracy the amount of business at present transacted, with which the amount of fees, the sole emolument of the officers, must necessarily correspond.

By the 2 & 3 Will. IV. c. 116, a salary of £500 per annum was allotted to the judge of the Admiralty Court, payable out of the Consolidated Fund. Appointed by letters patent from the crown, this officer is enabled to depute his duties to a surrogate, and to the latter are payable the fees attached to the office of judge. Though they constitute his only remuneration, they are of a very trifling amount; in the year 1827, reaching only the sum of £41 19s. 4d. They are received by the registrar as they occur, and are paid over to the surrogate in a bulk sum yearly. For the reasons we have mentioned, the above sum may, we think, be taken as greater than the amount of fees now received.

The registrar performs the several duties of registrar, examiner, accountant-general, and taxing-officer, and receives for emolument the fees attached to the duties of these several offices. In

1827, the gross produce was £311 2s. 2d.; while, after the disbursements for office expences, there remained the net sum of £234 8s. 10d. The usual disposition of fees managed in this way is shown in this as in most other offices; for, on comparing the services with the fees received in 1716 with the same as they existed in the year 1827, "it would appear doubtful," say the commissioners, "on a cursory perusal of the two returns, whether they could have been made for the same department." For a detail of the fees of the officers and their amount, we would refer to the same report. The alterations then suggested still remain to be carried out.

The only remaining office of the court to which we think it necessary to allude is that of marshal. Appointed by letters patent from the crown, with power to delegate his duties, this officer and his deputy share between them, in a ratio rather disproportioned to the services, the fees received for their performance. In the year 1827, (and we must again regret that the want of returns prevents us from speaking positively as to any later period), the emolument of this office was thus stated: gross produce, £249 19s. 11d.; net receipts, after deducting the expenses of the office, £161 15s. 6d. Two thirds of this were assigned to the marshal, while the remaining one third, amounting to only £53 18s. 6d., constituted the entire emolument derivable from the office to the deputy.

The peculiar jurisdiction of this court, and the peculiar nature of the subject matter falling within its cognizance, may be advanced as an argument for its separate and distinct maintenance. When we consider, however, that it exercises no international jurisdiction like its kindred court in England, that its causes of suit have been gradually drawn away to other, because more competent tribunals; and that its amount of business is now of trifling amount and importance; the question of the amalgamation with other existing courts of its several classes of business seems to us more a question of time than otherwise.

All which we beg leave to submit as our report.

JOHN O'HAGAN,
ARTHUR S. JACKSON.

APPENDIX.

TABLE I.

TAXES PAYABLE IN RESPECT OF PROCEEDINGS IN THE COURTS OF COMMON LAW.

	£	s.	d.
Affidavit, Affirmation, Deposition, or Declaration in lieu of Affidavit, taken before any Person authorized by Law, in order to be used or filed in the Civil Side of the Court of Queen's Bench, or in the Court of Common Pleas, or in the Pleas Side of the Court of Exchequer in Ireland - - - - -	0	2	0
Appearance in any Suit or Proceeding whatsoever in any of the said Courts, on the Requisition for the Entry thereof, whether the same be for One Defendant only or for more than One jointly - - -	0	2	0
Bill of Costs.—On each and every Requisition for the Taxation thereof by any Taxing Officer of the said Courts:—			
Where the gross Amount of such Costs, as furnished or made out and submitted for Taxation, shall exceed Five Pounds and shall not exceed Twenty Pounds - - - - -	0	2	6
Where the gross Amount as aforesaid shall exceed Twenty Pounds and shall not exceed Fifty Pounds - - - - -	0	5	0
Where the gross Amount as aforesaid shall exceed Fifty Pounds and shall not exceed One hundred Pounds - - - - -	0	10	0
Where the gross Amount as aforesaid shall exceed One hundred Pounds - - - - -	1	0	0
Copy, attested or to be attested by any Officer, Assistant, or Clerk, of any Record, Judgment, Declaration, Pleading, Affidavit, or other Instrument, Proceeding, Matter, or Thing enrolled, recorded or filed in any of the said Courts, for each and every Office Sheet of Seventy-two Words, and for every fractional Part of such Sheet - - - - -	0	0	4
Copy issuing from any Office of the said Courts of any Rule or Order - - -	0	2	0
Judgment—On the Requisition for the Entry of any Judgment, final or interlocutory, of whatsoever Nature, and whether on Cognovit Actionem or otherwise, in any of the said Courts, save and except any final Judgment in any Action wherein an interlocutory Judgment shall have been entered - - - - -	0	10	0
Memorial of the Assignment of any Judgment in any of the said Courts, for each Judgment assigned - - - - -	0	7	6
Order or Rule.—On the Requisition for the Entry of any Order or Rule made or granted in any Cause or Matter in any of the said Courts, in open Court or in Chamber, or by Side Bar, or by way of Fiat or otherwise, whether the same shall be issued or not - - - - -	0	4	0
Pleadings.—Declaration, Plea, Demurrer, Suggestion, Consent for Judgment, or other Pleading whatsoever, filed in any of the said Courts - - -	0	4	0

	£	s.	d.
Postea.—On the Requisition for any Rule on Postea - - - -	1	0	0
Record for Nisi Prius.—On every Transcript of Record for Trial at Nisi Prius, or for the Court of Error, or for any similar Purpose, for the entire thereof, whatever Number of Words may be contained therein -	1	0	0
Report in any Cause or Matter in any of the said Courts - - - -	0	10	0
Summons issued by any officer for taxing Law Costs, or by any Officer of the said Courts for any Purpose whatever, for each Summons - - - -	0	2	6
Writs.—On every Writ, Mandate, or Subpoena, or other Process whatsoever, not otherwise charged in this Schedule, which shall issue out of any of the said Courts under the Seal thereof, in or for the Purpose of any Action, Matter, or Proceeding, before or after Judgment - - - -	0	4	0

GENERAL EXEMPTIONS FROM THE FOREGOING DUTIES.

All Proceedings by or on behalf of any Person legally admitted to sue or defend in forma Pauperis.

ALLOWANCES ON THE PURCHASE OF STAMPS.

To any licensed Retailer of Stamps who shall bring Vellum, Parchment, or Paper to the Stamp Office to be stamped with the above Duties or any of them to the Amount in the Total of Twenty Pounds or upwards, an Allowance after the Rate of One Pound and Ten Shillings for every One hundred Pounds upon prompt Payment of the said Duty.

TABLE II.

FEES PAYABLE IN THE COURT OF BANKRUPTCY IN IRELAND.

FEES PAYABLE TO THE LORD CHANCELLOR'S SECRETARY OF BANKRUPTS.

	£	s.	d.
1 For each Docket struck - - - - -	2	10	0
2 For every Commission of Bankruptcy - - - - -	8	13	6
N.B.—The Docket fee is allowed out of this fee to the same party who struck the Docket.			
3 For every Supersedeas - - - - -	6	16	6
4 For every Certificate of Bankrupt's Conformity - - - - -	7	7	0
5 For every Petition - - - - -	1	1	0
6 To every Order on Petition or Office Copy thereof, or Office Copy of any Document filed in the Office—first sheet of 72 words (<i>Irish</i>)	0	2	6
Each succeeding sheet - - - - - (<i>Irish</i>)	0	1	0
Clerk's fee, per sheet, 1½d.			
7 On filing every Commissioner's Report or Certificate, Affidavit, and other Documents—first sheet of 72 words - - - - - (<i>Irish</i>)	0	2	6
Each succeeding sheet - - - - - (<i>Irish</i>)	0	1	0
8 For every Subpoena - - - - -	0	12	4
9 For every Attachment - - - - -	1	10	10
10 On filing every Declaration of Insolvency - - - - -	0	2	6
11 For every Certificate thereof - - - - -	0	2	6
12 For a Search - - - - -	0	3	1
13 For every Search and Certificate - - - - -	0	6	2
14 For every Search for Docket - - - - -	0	1	0

The above fees are retained by the Secretary of Bankrupts for his own use and benefit exclusively; they amount probably to £1000 per annum, and upwards. There is no salary attached to the office.

II.—FEES PAYABLE TO REGISTRARS.

	£	s.	d.
For filing every Petition under Sec. 90 to 107, 12 & 13 Vict. ch. 107	-	0	5 0
For every Affidavit at foot of ditto	-	-	0 5 0
For every inspection of Schedule	-	-	0 1 0
For every ditto of File	-	-	0 1 0

The Registrars have besides a Salary of £300 a-year each.

III.—FEES PAYABLE TO BANKRUPTCY AND COMPENSATION FUND.

1 For every Sitting before Commissioner of Bankruptcy	-	-	4 0 0
2 For every Conveyance executed by Commissioner	-	-	3 0 0
3 For the Signature of Commissioner to Bankrupt's Certificate of Conformity	-	-	3 0 0
This fee to be paid for each Bankrupt.			
4 For every Bill of Costs amounting to £50 Irish, or less	-	-	0 10 6
Every Bill of Costs amounting to more than £50 Irish, on every £10 Irish above that sum, besides the last fee	-	-	0 3 0
5 Court fee for each Sitting	-	-	0 2 6
6 For every Gazette Meeting of Creditors in Court Chamber	-	-	0 5 0
7 For every Abstract of Title approved of by Commissioners and posted in Court	-	-	5 0
12 & 13 Vict. ch. 10, Sec. 11.			
8 For every Trader Debtor Sitting	-	-	1 0 0
9 " " " Summons	-	-	0 2 6
There being no fund provided by Act of Parliament for payment of Court keeper and Tipstaff to Court of Bankruptcy, or to provide Stationary and pay other incidental expenses, the fees 5, 6, and 7 are applied to that purpose, pursuant to Lord Chancellor's order.			
The entire of these fees we believe are not sufficient to pay much more than half the Salaries of the Commissioners and Registrars, the balance has to be made up out of the Sutors' Fee Fund in Chancery, &c.			
10 For every Meeting under 1st Section in Petitioning Debtor Cases	-	-	2 0 0
11 For every Certificate under 106th Sec. to Petitioning Debtor	-	-	1 0 0
12 For every ditto to a Trustee, under Sec. 107 in ditto	-	-	1 0 0

IV.—FEES PAYABLE TO MESSENGERS OF COURT OF BANKRUPTCY.

On every Sitting before Commissioners	-	-	0 5 5
On preparing Warrant of Seizure	-	-	0 4 0
On executing every Warrant of Seizure	-	-	1 1 0
For every Seizure after the first	-	-	0 10 6
On every Summons for the Bankrupt to surrender	-	-	0 3 6
On Certificate for Gazette	-	-	0 2 6
On insertion of Commission in Gazette	-	-	0 2 2
On attending at Gazette Office	-	-	0 5 0
On taking Inventory of Effects	-	-	1 1 0
On keeping Effects to the Appointment of an Assignee in each place, per day	-	-	0 4 0
If no Effects, On keeping Books of Account, per day, 2s.			
On Summons for Witnesses	-	-	0 2 6
On Warrant to bring up Bankrupt from Prison	-	-	0 6 8
On Gazette Meetings for auditing Assignee's Account, or for proof of debts or dividend	-	-	0 5 5
On Special Attendance on Bankrupt with Books, each day	-	-	0 11 4½
12 & 13 Vict. ch. 107, sec 90 to 97.			
For every Summons under second section	-	-	0 2 6

	£	s.	d.
For every Warrant under second section	-	-	0 3 1
For every Search Warrant do.	-	-	0 12 4
For bringing up Petitioner's Debtor do.	-	-	0 3 1
For every Meeting do.	-	-	0 2 6

The Messengers are paid by Fees only.

V.—FEES PAYABLE TO THE CLERK OF INROLMENTS.—NO SALARY.

1 Inrolling Certificate of the Appointment of Assignee	-	-	-	0	11	1
2 Inrolling all other Documents, for every skin of ten Office sheets, or any lesser quantity	-	-	-	-	1	12 1
3 For each Certificate	-	-	-	-	0	3 1
4 For Attested Copy of Inrolments—First Sheet	-	-	-	-	0	2 4
Each succeeding Sheet	-	-	-	-	0	0 11
5 Search	-	-	-	-	0	1 0
Under 12 & 13 Vict. ch. 127, sec. 90 to 97.						
For inrolling Resolution of Creditors or other Document—for every Office Sheet of 72 words	-	-	-	-	0	2 6
For every Attested Copy do. of do.—for every Office Sheet	-	-	-	-	0	0 4

VI.—FEES PAYABLE TO THE OFFICIAL ASSIGNEES.

A per-centage, at the discretion of the Commissioners on Assets realized in Bankrupt's Estates. Varies generally from $2\frac{1}{2}$ to 5 or 6 per Cent.

COURT FOR RELIEF OF INSOLVENT DEBTORS.

Fees payable to the Chief Clerk, in addition to his Salary—

3 and 4 Vict. ch. 107, sec. 19.

On filing every Petition	-	-	-	-	-	0 5 0
On Attested Copies, 2d per sheet of 72 words (sec. 16)	-	-	-	-	-	