THE

PROPOSAL,

COMMMONLY CALLED

Sir *Matthew Decker*'s Scheme,

FOR ONE

GENERAL TAX upon Houſes,

LAID OPEN;

And ſhewed to be a deep concerted Project to traduce the Wiſdom of the Legiſlature; diſquiet the Minds of the People; and ruin the Trade and Manufacturies of GREAT BRITAIN.

Moſt humbly ſubmitted to the Conſideration of Parliament.

LONDON:

Printed for J. SHUCKBURGH near *Temple-Bar*, and to be had at all the Pamphlet Shops.

M DCC LVII.

THE

PROPOSAL

FOR ONE

GENERAL TAX upon Houſes,

LAID OPEN.

CHAPTER I.

MY Thoughts of this Propoſal differ ſo widely from all I have heard or read concerning it, that nothing but the Importance of the Subject could have prevailed upon me to publiſh them; for I am ſo far from thinking the Scheme would promote the Trade and Welfare of Great *Britain*, that I believe it

was not intended for any ſuch good Purpoſes.

It is propoſed by this Scheme,
To prevent the Running of Goods,
To diſcharge the Trader from any Search,
To raiſe all the Public Supplies by one ſingle Tax.

And the Author hath ſhewn, that all this might be done, and other Advantages produced to the Nation, by putting his Propoſal in Execution: But the Misfortune is, that none of theſe deſirable Things are to be come at, without repealing thoſe Laws which have hitherto protected our Trade and Manufactures, and made us a wealthy and powerful People: For the Condition of the Propoſal is ſuch, that if the Legiſlature will not be pleaſed to lay open our Trade to all other Nations, we are not to reap any Advantage from the Labours of this Author.

His Words are as follow:

" And now give me Leave modeſtly to " hint what I would have the Legiſlature do

" do towards the Furtherance of this " Scheme." Page 21, in the 4th Edition.

" ——Next I would have them provide, " that all Acts of Parliament which ever " paſſed, and laid any Duty whatſoever; " all Penal Laws either upon Goods im- " ported, or Goods now under the Burden " of Exciſe, and conſequently all For- " feitures to be levied by any of the ſaid " Acts, ſhould be repealed." Page 22—— This is ſaying, in leſs intelligible Words, that he would have the Legiſlature lay open our Trade for the Furtherance of his Scheme.

I am perſuaded that very few, if any, of thoſe Perſons who have approved of this Scheme, are aware that it cannot be carried into Execution without laying open our Trade; as all that the Author hath expreſly and yet not plainly ſaid on this Head, is contained in the preceeding Extract, and this he hath afterwards contradicted: For in Page 31, he ſays, " I ſee very clearly that " there muſt be ſome Regulations upon " ſome certain Species of Goods, which

 " may

" may be imported from Abroad, and would " interfere with our own Manufactures; " as well as upon others, where Regard must " be had to Treaties." Now these two Extracts contradict each other with regard to our Foreign Trade, and what is more extraordinary, the last Extract is contradicted by a Paragraph immediately preceeding it, in which the Author says, " his Scheme would " be a Means of making *Great Britain*, " what is called in the Mercantile Stile, a " *Free-Port*, and that this is a Circumstance " very desirable by every Well-wisher to " this Country." Page 31.

Such Contradiction in the most essential Part of a Scheme has not a good Appearance, but the Author seems to have taken Pains to prevent it from appearing, for there is not one of these three Extracts so phrased as to be readily understood by Persons who are not acquainted with the Subject; and what contributes to make them less intelligible is, that each is expressed in a different Manner; and they might as well have been wrote in three different Languages, for what many People of plain good

good Sense will be able to understand by them.

The first Extract is expressed in Law-Terms, and seems to be purposely obscured, for Foreign Goods are called *Goods imported*, and Prohibitions on them are covered under the general Words *Penal Laws*; but the Excise is introduced with the Epithet of *Burden*; and *Forfeitures* are brought in without either Rhime or Reason; for the Penalties of Law cannot remain after the Laws which authorized the Levying of them are repealed; and to talk of repealing Forfeitures before they are incurred, is Nonsense; but by these several Things, no doubt, the Author meant that People should pass lightly over the Repeal of those Laws, which prohibit the Importation or lay high Duties upon such Foreign Goods as would ruin our own Manufactures, and should be sure to remember that the Excise Laws were among those which he would have repealed.

The second Extract, which contradicts the other Two, has no fixed Meaning, for the Word *Regulations* may be explained various

rious Ways, and be made to mean as much or as little as the Author would have it to mean; but I will venture to ſay, that in this Caſe it means neither more nor leſs than Prohibitions and high Duties; and I am perſuaded, that neither he nor any Perſon for him will attempt to ſhew the Contrary.

The third Extract acquaints People, that this Scheme would be a Means of making *Great Britain, what is called in the Mercantile Stile*, a Free-Port; as if this Term could not be explained, or, in this Caſe did not mean, laying open our Trade, by taking off all Prohibitions and Duties on Foreign Goods: But the Words *Free-Port* convey a pleaſing Idea of an uninterrupted Trade, from whence many People figure to themſelves Riches and National Proſperity, becauſe ſome Writers upon Commerce have talked agreeably on the Freedom of it; but the Truth of the Matter is, that an open Trade would be the Ruin of *Great Britain*; and ſuch Perſons as think otherwiſe, cannot have well conſidered the Conſequences of laying open the Trade of a Country, that produces more of the Neceſſaries and Conveniences of Life than are wanted to main-

tain

tain the Inhabitants of it, and is acceſſible on all Sides by Sea.

If the Author had wrote as obſcurely and as contradictorily in general as he hath done in the foregoing Inſtances, I ſhould have attributed the Whole to his not being thoroughly acquainted with the Subject, or the Want of a clear Underſtanding; but theſe are Things which cannot juſtly be ſaid of him, for it is very evident that he is Maſter of the Subject; and as to the Clearneſs of his Underſtanding, that is manifeſt enough from the greateſt Part of what he hath wrote; and the Obſcurity and Contradiction of which I have been ſpeaking are a further Proof of it, as they were both neceſſary *for him* in regard to our Foreign Trade: For if he had made it clear that laying open our Trade was not requiſite, moſt People would have been apt to find out, that raiſing all the Public Supplies by a general Tax upon Houſes was abſolutely impracticable; or if it had plainly appeared that laying open our Trade was eſſential to the Execution of this Scheme, moſt Men of common Underſtanding would have ſeen it was a ruinous Project.

One or other of these Things must unavoidably have happened, if the Author had expressed himself clearly and consistently in regard to our Foreign Trade, of which he seems to have been sensible; and he hath very dextrously extricated himself out of the Difficulty, by saying in one Place that our Trade should be laid open, and in another Place that it should not be laid open, but in such Words as to make People easy about our own Manufactures, and yet so as to keep clear of a verbal Contradiction: By which Means even Persons whose Knowledge makes them respectable, and whose Regard for their Country is indisputable, have been brought to approve of this Scheme as highly as those who have less Opportunity to inform themselves about Things of this Kind; and I take this to be a tolerable good Proof of the Author's having a clear Understanding, and being Master of what he wrote upon; but I shall point out some stronger Proofs of both before I have done with his Scheme.

The Author knew that his Scheme was impracticable without laying open our Trade, and

and therefore he hath mentioned it among the Things which he would have the Legislature do towards the Furtherance of his Scheme; for the Repeal of those Laws which he hath wrapped up in the most obscure and general Terms, would lay open our Foreign Trade to all Intents and Purposes.

And here is another Proof that the Author knew what he was about: For this laying open of our Trade is preceded by a solemn Paragraph about the National Debt, that People might lay the greatest Stress upon what he hath expressed in the strongest Manner; it is joined and confounded with the Excise, for the Word *repealed* is made common to them and to Forfeitures also, and the Word *provide* is used in the first Line instead of *repeal*; and it is followed by a Paragraph about the Act of Navigation, which he calls *the most glorious Bulwark of our Trade*; but even this he would have new modelled, so as not to be *a Hardship on the Subject*; and when that Clause is repealed which gives the greatest Force to the Law, he will then vouchsafe *to look*

 upon

upon the Act as the best which ever passed for the Benefit of Trade, Pages 21, 22.

These are the Author's *modest Hints* to the Legislature, but he hath not adventured so far without contriving Means to retreat under Cover of his own Scheme; for he knew very well, that if ever it was laid open, he should have great Occasion for something to clear him from the odious Imputation of endeavouring to make the good People of *Great Britain* see their Interest in their Ruin: And therefore he hath made ample Provision for this Purpose, by a seeming Modesty and Diffidence of his own Judgment, by warm Professions of his Attachment to the Interest of *Great Britain*, by some gentle Touches about the Liberty of the Subject; great Apprehensions about our Trade; much Humanity for Smugglers; and to crown the Whole, a great Shew of Religion; so that whatever the good People of *Great Britain* might think of the Proposal, they must at least have a good Opinion of the Proposer; *for what other Motive, but a sincere Desire to promote their Welfare, could induce him to*

to be at the Trouble of forming a Scheme to secure and extend their Trade, and to lessen their Taxes?

The Author says, that "a Project of so "extensive a Nature, and of so much Con-"sequence to the Public, may probably "meet with many Difficulties in the Exe-"cution, which he hath neither foreseen, "nor perhaps is capable of removing," *Pages* 6, 7; from whence any Man would naturally conclude, that this Scheme was too much for the Author to go through the Whole, and that what he hath done in it was no more than "*laying a Founda-"tion for abler Heads and Hands to raise "the Superstructure, and to grace it with "what Ornaments they please*," Page 7: But the Fact is, that he hath raised the Superstructure as well as laid the Foundation; and if he had not turned the House topsy-turvy, by making that the Foundation which should have been the Superstructure (inverted the Argument), and *disguised it with Ornaments*, People would have seen that the Scheme is more than complete; but it was necessary for the Author they

 should

ſhould think otherwiſe, that they might be more diſpoſed to excuſe what he hath ſaid, as Errors of Judgment, and not of the Will, in caſe his Scheme ſhould happen to be farther inquired into than he would have it to be.

That Preamble with which the Author introduces the Things he would have the Legiſlature do towards the Furtherance of his Scheme, has much the Air of Modeſty; and if he had really thought that the Repeal of all thoſe Laws which are comprehended under the general Heads named by him, would promote our Trade and the Welfare of the Nation, a good Intention might poſſibly in ſome Degree have excuſed the Preſumption; but inſtead of this, he hath addreſſed himſelf to the Legiſlature for the Repeal of a great Number of Laws, he hath argued as if they were repealed, by deducing a Train of Advantages therefrom, and after doing all this, he at laſt "*ſees very clearly, that there muſt* "*be ſome Regulations upon ſome certain Spe-* "*cies of Goods, which may be imported from* "*Abroad, and would interfere with our* "*own*

"*own Manufactures; as well as upon others,* "*where Regard muſt be had to Treaties.*"— this is in Effect ſaying, *he ſees very clearly that the Laws which he would have the Legiſlature repeal, ſhould not be repealed*; and this is what the Author hath the Effrontery to call Modeſty.

The Author hath taken Care to be early in acquainting his Readers, that he is *a Well-wiſher to the Good People of Great Britain*, for he tells them ſo in his Title Page; but Trees are known by their Fruits, and his Wiſhes towards the good People of *Great Britain* may be tolerably well gueſſed at by the following Extract, which will ſerve for a Specimen of what is to come.

"That ſomething like a Scheme of this "Nature is expedient, or rather abſolutely "neceſſary, I am more convinced than I "care to expreſs; for I would not willingly "give a Handle to our Enemies to enter- "tain a mean Opinion of us," Page 30.

Here is an Inſinuation equal in Force to the ſtrongeſt Demonſtration, for he ſays, *he is*

is more convinced than he cares to expreſs, that ſomething like a Scheme of this Nature, is expedient, or rather abſolutely neceſſary; and that People may imagine he conceals, out of Regard to this Nation, ſome Things which would prove the Truth of what he ſays, he tells them, *he would not willingly give a Handle to our Enemies to entertain a mean Opinion of us:* Now the Meaning of this is, that People ſhould from thence conclude, that the Affairs of this Kingdom are come to ſuch a Paſs, as to make his Scheme abſolutely neceſſary to preſerve our Trade; and yet, in the very next Page to that from whence the preceding Extract was taken, he overturns his whole Scheme by that artful Paragraph about Regulations upon ſome certain Species of Goods which may be imported from Abroad, *&c.*

If any Defence of this Scheme ſhould appear, thoſe *Regulations upon certain Goods* will be urged as an inconteſtable Proof of the Author's good Intention in what he hath wrote; for theſe Regulations will be explained into Prohibitions and high Duties on certain Foreign Goods, and it will probably be

be confeſſed, that he is now convinced his Scheme is a bad one: but he hath gone too far to retreat under the Cover of a good Intention, or a Deficiency in Knowledge, either of Commerce in general, or of the Commerce and Public Revenues of *Great Britain* in particular; for the Man who can form a Scheme of Trade, directly contrary to the Practice of this and other trading Nations, and yet ſo as to gain the Approbation of many thinking People, as this Author hath done, muſt underſtand Trade and Men too.

I ſhould have paſſed over what the Author hath ſaid about Oaths, for though they are Things of a very ſolemn Nature, yet the Proof of his Scheme being good or bad depends upon many other Matters; but ſince he hath availed himſelf of the unhappily too frequent though unavoidable Uſe of Oaths at the Cuſtom-Houſe and elſewhere, on Account of our Trade and preſent Taxes, I ſhall take ſome Notice of what he hath ſaid on this Head, as it will ſhew how conſcientious he is in regard to Oaths.

In

In Pages 6, 26 and 28, Oaths are ſpoke of with a Serioufneſs becoming a good Man, and in Page 30, the Diſuſe of them on account of Trade, is mentioned as one of the Advantages which would reſult from a general Tax upon Houſes, all which is very well; but the ſame Man who hath ſaid theſe Things hath alſo ſaid, that he would have the Head of each Family in which no Tea is drank, every Year ſwear to the Truth of it in the following Words:

"That neither he nor any of his "Houſhold, have, for the whole Year paſt, "to the beſt of his Knowledge, drank Tea, "directly or indirectly, within his Houſe," Page 10.

And this the Author would have done to exempt Families in which Tea is not drank, from a Family-Tax on that trifling Article of Luxury, propoſed by him; ſo that if this Tea-Scheme was to take place, it is probable that not leſs than ten Times as many Oaths as are now taken for the Exports and Imports of the whole Kingdom, would be to be taken for Tea alone: The Meaning

Meaning of all which is, that in the great Scheme for a ſingle Tax, the Diſuſe of Oaths is to be an Argument of much Weight, but in the little Scheme about Tea, the Author hath no Scruples of Conſcience about proſtituting Oaths by a tenfold Multiplication of them, for Trifles; and this is the Man *who hath his Fears leſt Perjury ſhould become general*, Page 28.—Certainly he muſt have forgot to put on his Cloak when he wrote his Tea Scheme.

Theſe are long Comments upon ſhort Texts, but the Author was got ſo far into the Dark that it required ſome Time to bring him into the Light, and to diveſt him of the various Maſks and Diſguiſes by the Help of which he hath accommodated himſelf to all Sorts of Readers, and artfully drawn well meaning Men to give up the Wiſdom of Kingdoms and the Experience of Ages, for a deſtructive Scheme projected by Nobody knows Who.

This Author knew very well, that the ſureſt Way to deceive People was to make them think him incapable of practiſing De-

 ceit;

ceit; and therefore he hath cloathed himſelf in Religion, girt him with Humanity, put on the Maſk of Modeſty, taken the Staff of Liberty in his Hand, and addreſſed the good People of *Great Britain* with a ſmooth profeſſing Tongue.

By theſe Means he hath gained the Confidence of People, and prevented them from making ſo much Uſe of their own Judgments as they would have done if they had not thought him incapable of Deceit; and I muſt own, that I thought him a good Man and a hearty Well-wiſher to *Great Britain* when I firſt read his Propoſal, though I differed from him, in what I then looked upon as his Opinion: But upon a ſecond Reading, and comparing of what he hath ſaid in different Places about our Foreign Trade, *&c.* I began to ſuſpect there was ſomething at the Bottom of this Scheme more than Errors of Judgment; and this put me upon inquiring further into the Matter for my own Satisfaction, the Reſult of which was, that I plainly ſaw it was a deſtructive Scheme, and known to be ſo

ſo by the Perſon, or Perſons, who framed it.

I believe that what I have ſaid will be ſufficient to give the Reader a tolerable good Idea of the Schemer, and I will now ſhew what Lengths he hath run in regard to the preſent Taxes of this Kingdom, in order to give Weight to his Scheme.

CHAP. II.

Remarks upon what the Author hath ſaid concerning the preſent Taxes of Great Britain.

THE firſt Part of the Title of this Scheme promiſes ſomething uſeful on the Subject of Taxes, that is to ſay, "Serious "Conſiderations on the ſeveral high Duties "which the Nation in general (as well as "its Trade in particular) labours under;" but what the Author hath ſaid upon our preſent Taxes, is apparently calculated to make the People of this Nation uneaſy by exaggerated Facts, and not to let them know what Duties or Taxes thoſe are under

 which

which they or their Trade really labour: For inſtead of ſhewing what particular Duties or Taxes are injurious to our Trade and mentioning the Reaſons why they are ſo, as he ought to have done, he hath made a Computation of the Amount of our Taxes, told how many *per Cent.* they come to on the Goods taxed, and what is paid for collecting our Taxes; ſo that People are as much at a Loſs to know what Duties or Taxes hurt or help our Trade, as they would have been if he had not mentioned one Word about them.

The three following Extracts contain all that is material of what the Author hath ſaid concerning our preſent Taxes, excepting a Liſt of Taxes and taxed Commodities, for which the Reader may refer to Chapter III. where it is inſerted: though it is of no real Uſe, and was introduced by the Author for no other Purpoſe than to alarm People, ſo that they might not doubt the Truth of what he hath ſaid about our Taxes.

EXTRACT

EXTRACT I. *On the Amount of the Money yearly paid by the People of* England *only, for Taxes.*

" Now conſider only what a Number of " Things muſt be uſed by every one of theſe " *(Eight millions Four hundred thouſand* " *People)* for which high Duties are paid, " if imported from Abroad, or high Ex- " ciſes, if of our own Produce; and con- " ſider too what an additional Price the Sel- " ler of every Commodity will exact from " the Conſumer upon the Score of Duty " and Exciſe: Reflect likewiſe upon the " numerous Articles which every Family " actually pays for, ſuch as Soap, Candles, " Windows (and what is moſt conſiderable " of all) Malt and Land: And then judge " if I am miſtaken in my Calculation, when " I ſuppoſe that every one of the 8,400,000 " Perſons, above computed, pays in an " Average Forty Shillings a Year, without " being a Penny the better for it, either as " to Victuals or Cloathing. And yet, ac- " cording to this Calculation, Sixteen *mil-* " *lions* Eight hundred *thouſand* Pounds will " in

" in Effect be raiſed upon the Subject." *Page* 16.

EXTRACT II. *On the Amount* per Cent. *of Duties and Taxes, on the Commodities taxed.*

" ——— The Duty upon Merchandize " imported from Abroad, as well as upon " our own exciſeable Goods, amounts, in " an Average, to above Fifty *per Cent.*" Page 23.

EXTRACT III. *On the Charges of collecting the preſent Taxes of* Great Britain.

" The Charges upon the whole Revenue " by that Means *(by executing his Scheme)* " would be Two hundred and Forty thou- " ſand Pounds, which is now computed at " above One million." *Page* 29.

This is the Subſtance of the Author's ſerious Conſiderations on the ſeveral high Duties which the Nation in general and our Trade in particular labour under, and even this is introduced for other Purpoſes; ſo that there

there was not the leaſt Occaſion for mentioning high Duties in the Title Page, as theſe Extracts are confined to the Amount of our Taxes and the Charges of collecting them, without taking Notice of high or low Duties, or ſhewing which Taxes hurt our Trade: But, *ſerious Conſiderations on the ſeveral high Duties which the Nation and its Trade labour under*, are intereſting to People of all Ranks and Degrees, and therefore uſeful in gaining Attention to this Scheme; and a very ſerious Buſineſs he hath made of it, but without having the leaſt Regard to what he hath ſaid about high Duties, in his Title Page.

REMARKS *upon the Firſt Extract.*

This Extract is ſo laboured, that one may plainly perceive it is intended for ſomething extraordinary: For at firſt, People are deſired to *conſider only* —— then they are to *conſider* again —— and afterwards, they are to *reflect likewiſe*; and the laſt Part of the Extract is of a Piece with the Firſt; for the Author hath put the Words, *without being a Penny the better for it either as to Victuals or*

or Cloathing, after the *Forty Shillings a Year*, and then comes a full Stop: So that he cannot be charged with expresly saying, that the People of *England* alone, pay £16,800,000 a Year for Taxes, without being a Penny the better for it, either as to Victuals or Cloathing; and as to his saying they pay £16,800,000, it is only *supposed* to be so *according to his Calculation* and *in Effect*—— What a dextrous Sophist this is, to both *calculate* and *suppose* that the People of *England* pay so much a Year for Taxes: If it be a Calculation, Why does he call it a Supposition? Or if it be only a Supposition, How comes it to be called a Calculation?

According to this Extract, there is annually raised upon the People of *England*, exclusive of *Scotland* and *Wales*, the Sum of Sixteen *millions* Eight hundred *thousand* Pounds, on Account of Taxes, without their being a Penny the better for it either as to Victuals or Cloathing; and by Way of Reply to Objections, which the Author says have been made to his Calculation of Forty Shillings a Year for each Subject upon an Average, he subjoins a long List of Commodities

modities for which Duties or Taxes are paid, and this "*he believes will tempt People* "*to think that he hath rather made his Cal-* "*culation too low.*" Pages 16, 17.

Here is another Piece of Sophistry —— People object against the Author's Calculation of Taxes amounting to Forty Shillings a Year for each Person in *England*, and he answers their Objection by naming about Fifty Commodities which are taxed; as if the Amount of our Taxes, and the Number of Commodities taxed, were so connected and proportioned, that by knowing the latter, People might easily find out the former. —— He might as well have said it was such an Hour of the Day, and have gone about to prove it by the Weather being fair: By this sort of Logic he might have shewn that our Taxes amount to One hundred *millions* of Pounds a Year; for a *Book of Rates* would have supplied him with above Three hundred Articles under the Head of *Drugs* only, several of which have better Pretensions to be particularized in his List than Cinnamon, Cloves, Nutmegs, Mace and Ginger; but he wanted to alarm

 People,

People, by a *formidable Lift*, that they might make no Difficulty of believing what he ſays on the Amount of our Taxes, and therefore he hath inliſted ſmall as well as great Taxes for his Service, well knowing that the vaſt Difference between their Sizes could not be diſcovered by their Names, and that the longer his Lift was, the deeper Impreſſion it would make upon the Minds of many Readers.

Any Perſon would imagine, by the Author's talking at this Rate about our Taxes, that he was intirely ignorant of the Amount of them, but he knew what he ſaid, and how far it was from Truth; for in this Place he wanted to raiſe our Taxes as high as he could, in order to make an aſtoniſhing Difference between them and a ſingle Tax, from whence he knew that People would draw ſuch a Concluſion as would give Weight to his Scheme: And therefore he hath had Recourſe to the Number of Houſes, on each of which he hath liberally beſtowed *ſeven Inhabitants*; and to the Profits of Merchants and Tradeſmen whom he hath *complimented* with *Exaction*; but this they

they may well enough paſs over, for tho' Exaction be the middle Term between Honeſty and Diſhoneſty, yet his Scheme is to exempt their Houſes and Shops from being ſearched by Officers of the Revenue; and being calculated, *as he ſays*, for the Good of the Whole, Slips of this Sort are not to be minded.

For here he was ſpeaking to the good People of *Great Britain* in general, to whom he knew it would be agreeable to hear that *England* had more Inhabitants by above Two millions than thoſe Political Arithmeticians, who are moſt to be relied on, ſay there are; and yet he hath not entertained the Paſſions ſo ſubſtantially without making the Underſtanding pay for it; as by this Means he hath raiſed his *Forty Shilling Calculation* to about Five millions of Pounds a Year more than it would have amounted to upon the real Number of People in *England* only: But when he comes to ſpeak upon his propoſed ſingle Tax, there is not a Word about the Number of People, or of their being to pay their Shares of that Tax without being a Penny the better for

 it,

it, either as to Victuals or Cloathing; for he then comes to the Point directly, as he would have done before if he had meant well, and gives a State of the Money required for the Public Service in Time of Peace, and to pay the Intereſt of the National Debt: Which State is as follows,

1. His Majeſty's Civil Liſt, amounting to — —	£ 800,000
2. Intereſt Money to diſcharge the Public Debt, near, but not full, — — —	2,000,000
3. Money for the Current Service of the Year — —	2,200,000
(In Page 18.) In all	£ 5,000,000

This State proves that the Author knew the Amount of the Public Expences of this Kingdom, and moſt Men know that theſe govern our Taxes; except in Time of War, when more Money is wanted for the Current Service than can conveniently be raiſed by Taxes within the Year: Or in Time of Peace, when the Legiſlature is pleaſed to raiſe more Money than is wanted for the Current Service, in order to pay off ſome of

of the National Debt; and theſe Exceptions muſt be made in the Caſe of a ſingle Tax, as well as in regard to our preſent Taxes.

Now the Uſe that the Author hath wittingly and wickedly made of this Knowledge is, to deceive ſuch Subjects of *Great Britain* as are unacquainted with Things of this Kind, ſo far as to make them believe, that the People of *England* only, pay Eleven millions of Pounds a Year for Taxes, more than they would be to pay, if one general Tax was to be laid upon Houſes.

For, in Pages 16 and 17, the Author calculates and ſays all he can to make it be believed, that the People of *England*, excluſive of *Scotland* and *Wales*, pay Sixteen *millions* eight hundred *Thouſand* Pounds a Year for or on Account of Taxes, and without being a Penny the better for it either as to Victuals or Cloathing; and in Page 18, where he ſpeaks of his own Scheme, he ſhews that Five millions of Pounds a Year are all that is wanted for the Public Service of all *Great Britain*: From whence every Man who thinks at all about the Matter muſt conclude, that the People of *England* now

now pay Eleven *millions* of Pounds a Year for the Support of Government, more than is neceſſary, and more than they would be to pay, if this Scheme of a Single Tax was to take Place.

If this Author had not been void of all Shame, and regardleſs of the Miſchief he might do by his Falſities, he would have ſtopped when he had, by the Help of his ſophiſtical Method of calculating, raiſed the Payments for Taxes, in *England* alone, to Sixteen *millions* Eight hundred *Thouſand* Pounds a Year; for this is three Times as much as the Expences of Government in Time of Peace, and the Intereſt of the National Debt, annually amounted to before the laſt War, for the whole Kingdom of *Great Britain*, and more than three Times as much as he hath admitted that the ſaid Expences annually amount to, by the State he hath inſerted of them in Page 18, before extracted: But the ſame baſe and wicked Motives which put him upon this artful Way of impoſing upon People with regard to the Money they pay for Taxes, have hurried him on ſo far that he is caught in his

his own Snare; for it was not enough to ſay, that the People of *England* only, pay Sixteen *millions* Eight hundred *thouſand* Pounds a Year for Taxes, but he muſt add *without being a Penny the better for it either as to Victuals or Cloathing*, tho' he hath confeſſed that the Expences of Government and the Intereſt of the National Debt come to no more than Five *Millions* of Pounds a Year in Time of Peace, and he doth not ſay that his other Calculation is made for Time of War, as in that Caſe, People would not have been quite ſo much aſtoniſhed at the Difference between his two States or Calculations.

After ſaying theſe ſeveral Things of the Taxes of this Kingdom, the Author cannot have the leaſt Pretenſion to be believed in any one Thing he hath ſaid throughout his whole Scheme, unleſs it is ſupported by Facts, or other Evidence than his Word; for that he hath proſtituted in ſeveral Parts of his Project, though in none more glaringly than in this Inſtance, where it is done for the worſt of Purpoſes.

The Money that the Subjects of this Kingdom really pay for Taxes without being

ing a Penny the better for it either as to Victuals or Cloathing, is ſo much of the Public Revenues as is expended or paid for the Public Service, but not in the *Britiſh* Dominions, nor in the Produce or Manufactures of them; and the Amount of this Money cannot be fixed for Time to come, as it is variable according to the State of the Nation in regard to Peace, War, the Decreaſe or Increaſe of the Public Debt to Foreigners, and the Alliances or Treaties between this and other Countries.

In Time of ſettled Peace, this Money may probably amount to Two hundred Thouſand Pounds a Year, for our Ships of War, Garriſons abroad, and public Miniſters at Foreign Courts, but what Addition ſhould be made to this Sum for the Intereſt of the Public Debt due to Foreigners, I cannot pretend to ſay; and in Time of War, or when cautionary Meaſures are neceſſary to prevent it, there may be expended from Two hundred *Thouſand* Pounds to a *Million* or more a Year, according to the Nature and Extent of the War, or the State of Affairs Abroad with reſpect to *Great Britain*.

This

This is the Money paid by the People of this Kingdom for Taxes, without their being a Penny the better for it either as to Victuals or Cloathing; and theſe Expences cannot be altered by any Alteration in the Manner of raiſing the public Supplies, nor would they be made leſs by a Single Tax, and that this Author muſt undoubtedly know: But he hath not ſtuck at ſaying any Thing, or at practiſing any Deceit, that either by Fear of National Danger, or Hope of National Proſperity, was likely to frighten or entice People to approve of his Project.

I will now ſhew, that notwithſtanding all his Anxiety for the Welfare of this Kingdom, and the Pains he hath taken to promote the Trade of it, he hath not been altogether unmindful of Law.

From the Author's ſaying that every Subject in *England* pays Forty Shillings a Year on account of Taxes, without being a Penny the better for it either as to Victuals or Cloathing, any Perſon would naturally conclude, that the Six millions of People in *England*, excluſive of *Wales* and *Scotland*, pay Twelve *millions* of Pounds a Year without receiving any other Benefit by it than

F the

the Protection of Government: But this, though a natural and ſeemingly juſt Concluſion, the Author would now ſay is wrong, for he hath left room to make ſeveral other Concluſions; that which I have named is for his Readers, and thoſe which follow he hath reſerved for himſelf, in caſe he ſhould have Occaſion for them.

He will own he hath ſaid, and endeavoured to make it be believed, that each Subject in *England* pays Forty Shillings a Year for or on account of Taxes, without being a Penny the better for it either as to Victuals or Cloathing; but he will plead his not having ſaid that Eight *millions* Four hundred *thouſand* Subjects in *England* pay Sixteen *millions* Eight hundred *thouſand* Pounds a Year on account of Taxes, without being a Penny the better for it either as to Victuals or Cloathing, though every Perſon who hath read his Scheme muſt conclude it to be ſo, if they believe what he hath ſaid.

And if this Plea ſhould be over-ruled, he will then have Recourſe to another, which is, a Word he hath left out after *Victuals and Cloathing*, and this Word is *Money*; for he hath not ſaid that People pay ſo much a Year

Year for or on account of Taxes, without being a Penny the better for it either as to *Victuals*, *Cloathing*, or *Money*; and he will ſay, he did not mean that People were not a Penny the better in Money for what they pay for Taxes, and therefore it cannot be juſtly concluded from his Words, that the People of *England* pay Sixteen *millions* Eight hundred *Thouſand* Pounds a Year for or on account of Taxes, without receiving any other Benefit by it than the Protection of Government.

But if this Plea ſhould be likewiſe over-ruled, he hath reſerved another in Store, for he hath conſidered all the People in *England* as Buyers only, and not as Buyers and Sellers, as they really are; ſo that though every Perſon, conſidered in the double Capacity of a Buyer and Seller, doth not pay Forty Shillings a Year for Taxes without being a Penny the better for it either as to Victuals or Cloathing: Yet if you conſider a Perſon as a Buyer only, this might be true, (though I ſhall ſhew it is not) becauſe no Man can be ſaid to be a Penny the better, either as to Victuals or Cloathing, for the Money he pays in Taxes, whether it

 be

be for his Land or Houſe, or for Commodities which he buys; and it is by this wretched Sophiſtry that the Projector hath introduced the Words *without being a Penny the better for it either as to Victuals or Cloathing*. — What a wicked Artifice this is, to diſquiet the Minds of the People of this Nation?

Now the Way this Sophiſm is made out, is thus. — The Projector *calculates* for his Readers, and *ſuppoſes* for his own Safety, that the Money paid in Taxes, and the Profits made upon them by Merchants and Tradeſmen, amount to Forty Shillings a Year for every Subject in *England*, upon an Average; but I will expoſe the Falſity, as I have already done the Artifice upon which it is founded.

The Projector hath acknowledged that the Expences of Government in Time of Peace, and the Intereſt of the National Debt, (in the Year 1743 or 1744, when he wrote his Project) amount to no more than Five *millions* of Pounds a Year; but the Taxes of *Great Britain* before the laſt War, amounted to about Six *millions* Five hundred

hundred *thouſand* Pounds a Year, out of which Money One million of Pounds was annually applied for ſeveral Years, towards paying off the National Debt: And during the laſt War, our Taxes amounted to about Seven *millions* Five hundred *thouſand* Pounds a Year, the Land Tax being Four Shillings in the Pound, and the Surplus of the Sinking Fund applied for the Service of the War; ſo that the Taxes of this Kingdom may be called either £ 5,500,000 (the Charges of collecting them included); £ 6,500,000; or £ 7,500,000; and I might take the loweſt Sum, as the Projector hath done, in order to make People more uneaſy about the preſent Taxes, and more earneſt to have his Project executed.

But I will do the Projector all the Juſtice I can in other Parts of his Scheme, and here I will help him, by rating our Taxes at the higheſt, which is Seven *millions* Five hundred *thouſand* Pounds a Year. Now the Buſineſs is, to know what Profits are made upon theſe Taxes, by Merchants and Tradeſmen; and this is what I ſhall ſhew in ſuch a Way as will enable moſt Readers to

to judge for themſelves, without having recourſe to Calculations.

The Land-Tax being paid out of the Rents of the Lands of this Kingdom, there cannot be any Profit made upon the Money raiſed by this Tax, for it is paid by the Tenants or Landlords to Receivers of the Public Revenues; nor can the Land-Owners ſell or lett their Lands for more Money, becauſe they pay this Tax out of their Rents; for a Buyer of Land conſiders what Money it will bring for his own Uſe; and a Farmer of Land muſt conſider what Prices his Corn, Cattle, Wool, Butter, Cheeſe, *&c.* will fetch at Market, for by the Sale of theſe his Rent is to be paid: And as the Prices of thoſe Commodities are, and neceſſarily muſt be, governed by the Money that People in general can afford to pay for them (Years of Scarcity excepted) the Land-Tax muſt fall upon the Land-Owners, though in a few Inſtances it may poſſibly be thrown upon the Tenants; for if the Rent of a Farm be raiſed, though it neither produces more Corn, *&c.* nor that Corn, *&c.* more Money than it uſed to do, and this Riſe in the

the Rent is equal to the Land-Tax paid for the Farm, it is the Tenant, and not the Landlord, who pays the Tax.

The Land-Tax, when Four Shillings in the Pound, amounts to Two millions of Pounds a Year, and this Sum being deducted from Seven *millions* Five hundred *thouſand* Pounds, the annual Amount of our Taxes during the laſt War; there will then remain Five *millions* Five hundred *thouſand* Pounds a Year, for the Amount of thoſe Taxes upon which Profits are made by Merchants and Tradeſmen.

Now the Profits which are made upon this £ 5,500,000 may be tolerably well gueſſed at by the Profits which Merchants and Tradeſmen make upon the Money they employ in Trade.

If a Merchant or Tradeſman, who deals in taxed Commodities, gains Twenty Pounds *per Cent. per Annum*, upon his Stock in Trade; it will follow, that he gains Twenty *per Cent.* upon the Taxes laid on thoſe taxed Commodities which he ſells: And I believe

believe that Merchants and Tradeſmen in general throughout this Kingdom do not gain more than Twenty *per Cent per Annum* by Trade; for this is a Profit of One Hundred Pounds a Year upon every Five Hundred Pounds, and of One Thouſand for every Five Thouſand, *&c.*

But then there muſt be an Allowance made for many Commodities which paſs through an intermediate Hand, between the Grower, Manufacturer, Importer, and the Conſumer; and for this I will add Five Pounds *per Cent*, which I apprehend will be ſufficient, as a Commodity cannot pay two Profits at the ſame Time, for when it is ſold by the Grower, Manufacturer or Importer, their Profit ends, and the Retailer's Profit begins.

Some Perſons will probably think, that the Profits made upon Taxes amount to more than Twenty five *per Cent.* and others may think they come to leſs, to which latter Opinion I am inclined: But to enter particularly into this Affair would require a good deal of Time, and this will be ſufficient to anſwer

anſwer the preſent Purpoſe, as any Perſon may reckon the ſaid Profits to be higher or lower than 25 *per Cent.* if they think me wide of the Mark.

The Taxes upon which Profits are made by Merchants and Tradeſmen amounting to Five *millions* five hundred Thouſand Pounds a Year, and the Profits upon thoſe Taxes being rated at Twenty five *per Cent.* they will at that Rate amount to One *million* three hundred and ſeventy five *Thouſand* Pounds; and ſo much may probably be every Year gained by one Part of the People of this Nation from the other; for none of this Money comes into His Majeſty's Exchequer, nor is a Shilling of it paid to the Officers of the Revenue.

As the Projector's Account of the Taxes of *England* is a moſt extraordinary one, I have completed it for the whole Kingdom, in his Way of reckoning, and it makes the Taxes of *Great Britain* amount to no leſs

 than

than *Nineteen* millions *Six hundred* thousand *Pounds a Year* — — £ 19,600,000

But the highest Taxes yet paid by the People in *Great Britain*, amount to no more than Seven *millions* five hundred *thousand* Pounds a Year. £ 7,500,000

And the Profits made upon those Taxes by Merchants and Tradesmen, amount to One *million* Three hundred and seventy five *Thousand* Pounds 1,375,000

From whence it follows, that the Total of the highest annual Payments made by all the People of *Great Britain*, in

in or for Taxes, is Eight *millions* Eight hundred and seventy five *Thousand* Pounds 8,875,000

So that the Projector hath over-computed the Payments in or for Taxes, in all *Great Britain*, no less than Ten *millions* seven hundred and twenty five *Thousand* Pounds a Year 10,725,000

This is an amazing Exaggeration, and the Projector cannot plead Ignorance, nor can he deny his having said or endeavoured to make it be believed, that the People of *England* alone pay Sixteen *millions* Eight hundred *Thousand* Pounds a Year for or on account of Taxes, without being a Penny the better for it either as to Victuals or Cloathing.——How the Person or Persons concerned in this Project will be able to answer publishing such shameful Falsities about the Taxes of this Kingdom, I cannot pretend to say, but by this the Reader will see what Lengths the said Person or Persons have run, to give Weight to this Project.

REMARKS *upon the Second Extract.*

The Author ſays, that the Duty upon Merchandize imported from abroad, as well as upon our own exciſeable Goods, amounts, in an Average, to above Fifty *per Cent.*

Certainly no Man ever had ſuch a Knack at applying good Things to bad Purpoſes as this Projector hath; for thoſe very Laws, which are a principal Means of preſerving our Trade, he hath applied ſo perverſely as to make People think it is in Danger of being ruined by them: And it is done in ſuch a Manner, that what he hath put in three or four Lines would require three or four Hundred Pages to unfold it completely; but a few Pages will be ſufficient to ſet People right in regard to his *general Average of Fifty per Cent. for Duties*, in which there are as many Meanings as there are Days in the Week, and People are left to find out which of them is the true Meaning.

The Proportion which the Duties on Foreign Commodities bear to their Values, may

may be made more or leſs without altering thoſe Duties; of which I will give an Example, as it may be uſeful in preventing many People from being miſled in regard to the Amount of our Duties or Taxes, when compared with the Values of the Commodities upon which they are laid.

The Net Duties on Port-Wine imported into this Kingdom, by *Britiſh* Subjects, amount to about Twenty-five Pounds a Ton, which comes to almoſt Six Pence a Quart; and as the common Price of that Wine in Taverns, Inns, *&c.* is Two Shillings a Bottle, the Duty upon it makes no more than Twenty-five *per Cent.* of the Money paid for the Wine: Now though Six Pence a Bottle is rather more than the Duties on Port-Wine come to, yet they may be computed in ſuch a Way as to make this Twenty-five *per Cent.* amount to $33\frac{1}{3}$, 100, 200, or even 300 *per Cent.* that is, three times the Value of the Wine; for this increaſes from the Time the Juice is preſſed out of the Grapes, quicker or ſlower, according to the Rate of Intereſt in *Portugal*, *Great Britain*, &c. and the Number

ber of Times which the Wine is bought and ſold, *&c.*

Suppoſe that a Tun of new Port-Wine is worth Eight Pounds Six Shillings and Eight Pence in thoſe Parts of *Portugal* where it is made: — If the *Britiſh* Duties on that Wine were to be compared with this firſt Value of it at the Place of Production, they would be 300 *per Cent.* or three times the Value of the Wine: From whence it would follow, that Eighteen Pence of the Two Shillings paid in an *Engliſh* Tavern, Inn, *&c.* for a Bottle of Port-Wine goes for the Duty on it; but the *Britiſh* Duty on a Bottle of that Wine, comes to no more than barely Six Pence, and this is only 25 *per Cent.* or one fourth Part of the Money paid for it.

Suppoſe a Tun of this Wine to be kept three Years by the *Portugueze* who made it, and then ſold to a *Britiſh* Merchant, reſiding in *Portugal*, for Twelve Pounds Ten Shillings: —— If the *Britiſh* Duties on that Wine were to be compared with the Worth of it at that Time, they would be 200 *per Cent.*

Cent. or twice the Value of the Wine, and in that Way of Reckoning, the Duty on a Bottle of this Wine would be Sixteen Pence.

Suppoſe that this Tun of Wine, by the Time it is put on board a Ship in *Portugal*, ſtands the *Britiſh* Merchant in Twenty-five Pounds, for Coſt, Charges of bringing it to the Place where it is ſhipped, Duties to the King of *Portugal*, and Port Duties: —— If the *Britiſh* Duties on that Wine were to be compared with the Worth of it at that Time, they would be *Cent. per Cent.* or equal to the Value of the Wine; and in that Way of Reckoning, the Duty on a Bottle of this Wine would be One Shilling.

Suppoſe that this Tun of Wine is brought ſafe to *England*, and landed in the Port of *London*, it will ſtand the Merchant in Fifty Pounds when the Duties upon it are paid, excluſive of Freight, Inſurance, Port-Charges, Cellar-Room, *&c.* and theſe Charges, together with his own Profit, may raiſe the Price of the Wine to Seventy-five Pounds, by the Time he ſells it: So that if the *Britiſh* Duties on that Tun of Wine were to be compared

pared with the Worth of it at that Time, they would be 33 and $\frac{1}{3}$ *per Cent.* in which Way of Reckoning, the Duty on this Wine would be Eight Pence a Bottle.

And yet, when the Vintner's or Innkeeper's Profit comes to be added to the Coſt, Charges, and other Profits gained upon the Wine, firſt by the Maſter of the Vineyard in *Portugal* where it was made, and afterwards by the *Britiſh* Merchant who bought and imported it; the *Britiſh* Duties on the ſaid Wine come to no more than 25 *per Cent.* of the Money for which it is ſold in Taverns, Inns, *&c.* as before mentioned.

From hence it is evident, that a Man may make the Duties on Foreign Commodities higher or lower according to the Manner in which he computes them; ſo that what the Projector ſays, of the Duty upon Merchandize imported from Abroad, as well as upon our own exciſeable Goods, amounting to above Fifty *per Cent.* has no fixed Meaning: Though I am perſuaded that Thouſands of People, who have read his

his Scheme, underſtand by his jeſuitical Average, that above Six Pence of every Shilling laid out in taxed Commodities, is paid for the Taxes laid upon them, reckoning upon an Average as he hath done; for I believe that Nineteen Men out of Twenty would put that Conſtruction upon his Words, and yet I am apt to think he would explain them in ſome other Way.

But he hath other Things to help him out, for he hath made his Average upon all imported Merchandize, ſo that what the Duties on ſome Foreign Commodities fall ſhort of 50 *per Cent.* the Duties on other Foreign Commodities may make up.

If the Duties on Wines, Fruit, Toys and Trinkets, imported into this Kingdom from *France*, amount to Seventy-five *per Cent.* and the Duties on Wines, Oils, Fruit and Silk, imported from *Spain*, *Portugal*, *Italy* and the *Levant*, come to no more than Twenty-five *per Cent.*; the Projector would take Twenty-five *per Cent.* from the *French* Commodities, and put it upon the *Spaniſh*, &c. Commodities: Now, though this

Average would be juſt in Speaking or Writing, yet there is Fallacy in this Application of it, becauſe there are probably ten Times as many Commodities imported into *Great Britain* from *Spain*, *Portugal*, *Italy* and the *Levant*, as are imported into it from *France*; ſo that though the Average may be juſt as to the Rate of the Duties, yet it is very far from being ſo on the Amount of them.

Suppoſe that all the Commodities annually imported into *Great Britain* from *France*, in Time of Peace, are worth Two hundred *thouſand* Pounds at the *French* Ports where they are ſhipped, and that the *Britiſh* Duties on thoſe Commodities amount to Seventy-five *per Cent.* on the ſaid Value, upon an Average: The Coſt of the ſaid Commodities being £ 200,000, and the Duties paid here for them £ 150,000, they will together make Three hundred and Fifty *thouſand* Pounds.

Suppoſe likewiſe, that all the Commodities annually imported into *Great Britain* from *Spain*, *Portugal*, *Italy* and the *Levant*, are worth Two millions of Pounds, at the ſeveral

ſeveral Ports in which they are ſhipped, and that the *Britiſh* Duties on them amount to Twenty-five *per Cent.* of the ſaid Value upon an Average: The Coſt of the ſaid Commodities being £ 2,000,000, and the Duties paid here for them £ 500,000, they will together make Two *millions* Five hundred *thouſand* Pounds.

Now though it be ſtrictly true that the medium Rate of Duty is Fifty *per Cent.* upon the aforeſaid *French*, *Spaniſh*, *Portugueze*, *Italian* and *Levant* Commodities; yet it is not true that the *Britiſh* Duties for the ſaid Commodities come to Fifty *per Cent.* upon the general Value of the Whole, and this will appear from the following State of both.

The Value of the *French* Commodities is — — —	£	200,000
Spaniſh, &c. Commodities is		2,000,000
Total Value	£	2,200,000
The *Britiſh* Duties on the *French* Commodities, are	£	150,000
Spaniſh, &c. Commodities, are		500,000
Total Duties	£	650,000

 The

The total Value of all theſe Commodities being Two *millions* Two hundred *thouſand* Pounds, and the Total of the *Britiſh* Duties on them Six hundred and Fifty *thouſand* Pounds, theſe Duties do not amount to quite *Thirty per Cent.* on the ſaid Value of thoſe Commodities; and the *Britiſh* Duties on them would not come to ſo much as Thirty *per Cent.* if they were compared with the Value of the ſaid Commodities when ſold by the Retailers of them, and that is the Value with which the Duties on Commodities ſhould be compared.

It is by this wicked Deceit of an Average Rate, that the Projector hath raiſed the *Britiſh* Duties on Foreign Commodities to Fifty *per Cent.*; and it is by the ſame Sort of Deceit that he hath raiſed the Duties on our own exciſeable Commodities to Fifty *per Cent.*: For what the Exciſe on ſome Commodities falls ſhort of Fifty *per Cent.* the Exciſe on other Commodities may make up; and if the Rates of Duties and Exciſes come to above Fifty *per Cent.* all together, they make out what he aſſerts, though the People

People of this Nation ſhould pay but Twenty five *per Cent* for Taxes, on the Value of taxed Commodities, reckoning the Whole upon an Average.

I very much doubt whether the Projector, or any Man ever took the Trouble of collecting all the Facts and of making all the Calculations which are neceſſary in order to know what the *Britiſh* Duties on Foreign Commodities, compared with their Values when ſold here, amount to; for I believe there are not leſs than Two Thouſand Foreign Commodities imported into this Kingdom, which differ either in Kind or Country, and the Rates of Duty paid for moſt of them, differ according to the State or Condition in which they are brought here, the Ships in which they are imported, or the Perſons by whom they are imported; all which Things muſt be firſt inquired into: And when theſe are known, as they may be by a Book of Rates, the real Values of the ſaid Foreign Commodities here, muſt be likewiſe known; for without theſe Facts it is impoſſible to know even the Average Rate

Rate of *British* Duties on Foreign Commodities compared with their Values.

And when this laborious Work is gone through, the Quantities of the Foreign Commodities imported, the Quantities of them re-exported, and the Amount of the Net Duties on each, must be known, before it can be told how many *per Cent.* or what Part of a Guinea or a Shilling laid out in Foreign Commodities by the People of this Nation, is paid for *British* Duties, reckoning the Whole upon an Average, as the Projector hath done.

What I have said on this *Average of Fifty per Cent. for Duties*, will, I hope, be sufficient to shew the Sophistry of it, and what I have to say further on this Head will come more properly after I have laid open the Scheme.

REMARKS *upon the third Extract.*

The Author says, "That the Charges "upon the whole Revenue by that Means "*(by executing his Scheme)* would be £ 240,000

£ 240,000, which is now computed at above One million.

The Sense of these Words seems to be so plain, that any Man of common Understanding would be hurt at being told he did not know their true Meaning; and yet it is not in the Power of any Man living to find out the just import of them, for they have no fixed Meaning.

I apprehend that every Person who hath read the Scheme, understands by the foregoing Words,

That the Charges of collecting the Public Supplies would be Two hundred and forty Thousand Pounds a Year, if they were to be raised by one general Tax upon Houses; and

That the Charges of collecting the present Public Revenues of this Kingdom are computed to amount to above One million of Pounds a Year.

But

But the Projector hath not ſaid ſo, nor hath he expreſſed himſelf in ſuch a Manner as to put it in any Man's Power to fix the Senſe of what he hath ſaid.

In the firſt Place, he ſays *it is computed* that the Charges upon the whole Revenue amount to ſo much, but whether he means *Charges of collecting it*, or not, is uncertain; and by the Words *it is computed*, he hath kept it in his Power to diſown the Computation, and to Father it upon any Perſon who is dead or gone out of the Kingdom.

In the next Place, he ſays, theſe Charges amount to above *One million*, but whether he means Pounds Sterling, Pounds Flemiſh, Half Guineas, or Ducats, *&c.* is quite uncertain; for the Two hundred and forty *Thouſand* Pounds are expreſſed in Figures, and he might have ſaved a little Time by expreſſing the *One million* in Figures alſo, but then he would have fixed his Meaning as to the Amount of the Charges on the preſent Revenue, for the Words *One million* may

may be applied to any Sort of Money or other Thing.

And in the laſt Place, he hath ſaid, that theſe Charges are computed at above One million, but he hath not ſaid, *for what Time*, and as to People underſtanding that he means for *one Year*, he cannot help it, for the Words *Year*, *yearly*, *per Annum*, or *annually*, are none of them mentioned in the Paragraph from whence the preceding Extract was taken: So that though the Charges of collecting the Public Revenues come to no more than Five or Six hundred Thouſand Pounds a Year, yet are the Projector's Words not falſified, becauſe he hath not fixed the Time——A more complete Jeſuit than this, was never yet imported into theſe Kingdoms, for you may as well pretend to hold an Eel by the Tail, as to fix him by his Words.

The Title of this Scheme conſiſts of four Parts, *viz.*

1ſt, Serious Conſiderations on the ſeveral high Duties which the Nation in gene-

 ral

ral (as well as its Trade in particular) labours under; with a Propoſal,

2d, For preventing the Running of Goods;

3d, For diſcharging the Trader from any Search; and

4th, For raiſing all the Public Supplies by One ſingle Tax.

The three firſt of theſe Parts will not require much to be ſaid upon them, but the fourth Part will require a good deal; for which Reaſon I ſhall ſpeak upon them in the Order they here ſtand, and then glean his Scheme for ſome Seeds of Miſchief which he hath occaſionally ſown in this Field of Iniquity.

CHAP. III.

REMARKS upon the Author's *ſerious Conſiderations on the ſeveral high Duties which the Nation in general (as well as its Trade in particular) labours under.*

THIS Part of the Author's Title-Page is an Addreſs to the Paſſions, for he hath not ſhewn what Duties are hurtful to our Trade, though he might have made it appear

appear that ſeveral of our Taxes are ſo, but if he had done this he would have overſet his Scheme; ſo that theſe ſerious Conſiderations on high Duties are a mere Bait to catch Attention: For the firſt Part of his Title ſhould have been, *Serious Conſiderations on the Solemnity of Oaths*, as he hath ſpoke ſeriouſly of them in ſeveral Places; but as to thoſe Duties or Taxes under which our Trade or Nation labour, he might, for what he hath ſaid on them, as well have begun his Title with, *Serious Conſiderations upon a Broom-ſtick.*

In Page 16, the Author hath occaſion to work up his Readers ſo as to make them believe there is yearly paid, by the People of *England* alone, Sixteen *millions* Eight hundred *thouſand* Pounds on account of Taxes, without their being a Penny the better for it, either as to Victuals or Cloathing; and in order to effect this, he enumerates the following Taxes and Commodities for which Duty or Exciſe is paid.

" Soap, Candles, Windows, Malt, Land;
" Velvets and all Foreign-wrought Silks,

 " Lace,

" Lace, Callicoes, Muſlins, and all Foreign
" Linnen; all Foreign Wines, Arrack, Rum,
" Brandy; all Home-diſtilled Spirits, Beer,
" Ale, Cyder, Mum, Perry, Sweet Wines
" and Vinegar; China-ware, Wrought Plate,
" Wire, Cards and Dice; Hides, Leather,
" Parchment, Vellom, Paper, Paſte-board,
" Whale-fin and Oil; Coffee, Tea, Choco-
" late, Cinnamon, Cloves, Nutmegs, Mace,
" Ginger, Pepper; Apothecaries Drugs; Al-
" monds, Raiſins, Plumbs, and all Sorts of
" Grocery-ware, Moloſſus, Sugar, Soap,
" Candles, Snuff, Starch, Tobacco, Salt and
" Hops." *Pages* 16 and 17.

Such a formidable Liſt of taxed Commodities is enough to frighten People, who are not acquainted with the Subject, ſo as to make them believe whatever this Author had a Mind to tell them about our Taxes; but I have already laid open what he hath ſaid upon the Amount of them, and all I mean by inſerting the preceding Liſt of taxed Commodities, is, that what he hath ſpecified about Taxes and Duties, and the Reaſons why he did it, may here appear.

Theſe

Theſe taxed Commodities being named by the Author to make People believe that £16,800,000 a Year is paid by *England* alone for Taxes, and he not having even diſtinguiſhed high from low Duties, or ſaid which of them injure our Trade, which help it, or which may be called neutral, for there are Taxes of theſe three Kinds; it is evident that they could not be mentioned in Conſequence of the firſt Part of his Title Page, and as this is the only Place where he hath ſpecified the Taxes or Duties of this Kingdom, it is a plain Proof that *his ſerious Conſiderations on high Duties*, &c. were only a Bait to catch Attention.

CHAP. IV.

Remarks upon the Author's *Propoſal for preventing the Running of Goods.*

THE Author's Way to prevent the Running of Goods, is quite new and very conciſe, for which Reaſon I ſhall relate it in his own Words.

" As

" As to Trade, all Duties being aboliſh-
" ed, it would intirely prevent all manner
" of Running, and hinder the Ruin of
" many Thouſands of poor unhappy Crea-
" tures, which have been, or are ſtill, em-
" ployed in the Smuggling Trade." *Page* 23.

He ſays, *That all Duties being aboliſhed, it would intirely prevent all manner of Running*; and he might as well have ſaid, *That all Laws being aboliſhed, it would intirely prevent all manner of Crimes*; for as in all other Concerns of Civil Society it is the Law that determines certain Actions to be Crimes; ſo in Commerce it is the Law that has declared the Exportation or Importation of certain Commodities to be criminal; and this, in common Diſcourſe, is called Running or Smuggling of Goods.

Now the Way that this Man would have the Running of Goods prevented is, by repealing thoſe Laws whereby certain Goods are abſolutely prohibited, and others pay Duty, on being imported into this Kingdom;

dom; for if this was done, it would ceaſe to be a Crime to import the ſaid Goods without paying any Duty at all: *And this is his Scheme to prevent the Running of Goods*; by the Help of which, many other Sorts of Felony might be (*logically*) prevented: But would the Repeal of thoſe Laws, which make it Felony to rob a Houſe, or upon the Highway, prevent thoſe Kinds of Robberies? Or, would there not be a hundred Times as many committed then, as there are now?

Certainly this Man muſt have a Front of Braſs, and a Heart of Flint, or he could not have attempted to impoſe upon People's Underſtandings in ſo groſs a Manner, for this is a downright bare-faced Piece of Sophiſtry; and this Scheme is, in plain *Engliſh*, a Project to increaſe a thouſand-fold, thoſe Loſſes which this Nation now ſuffers from the clandeſtine Exportation of our Wool, and the fraudulent Importation of ſuch Foreign Commodities as are hurtful to, and would deſtroy, our own Manufactures.

For

For long Experience has ſhewn, that though we have a great Number of Officers employed to prevent or detect the Running of Goods; very ſevere Laws to puniſh ſuch Offences; and the Legiſlature hath been pleaſed to put a Reward of Five hundred Pounds a Man, upon the moſt notorious and daring Smugglers, yet Smuggling cannot be intirely prevented; and if all theſe Precautions, Puniſhments of Offenders, and Rewards for apprehending them, are inſufficient to prevent the Running of Goods; What can any honeſt *Briton* think of this Projector, who hath wickedly adviſed, that all thoſe Fences, which the Legiſlature hath with great Wiſdom raiſed to protect the Trade and Manufactures of this Kingdom, ſhould be intirely broken down and aboliſhed.

I cannot quit this Part of the Author's Propoſal without taking ſome Notice of his Humanity, as I have before done of his Conſcientiouſneſs in regard to Oaths; his Attachment to the Intereſt of this Nation; and his Modeſty and Diffidence of his own Judgment, *&c.*

He

He ſays, "he thinks there were once, "at the ſame Time, no leſs than Fifteen "or Sixteen thouſand (*Smugglers*) in the "ſeveral Jails in *England*; and that if his "Scheme ſhould take Place, he hopes for "their Sakes, that the Legiſlature would "ſhew Mercy to thoſe now in Jail for the "ſame Crime, and annex an Act of Grace "in their Favour." *Page* 23.

What a Head and a Heart muſt this Man have, to intercede for the Guilty while he is contriving the Ruin of the Innocent?

CHAP. V.

REMARKS upon the Author's *Propoſal for diſcharging the Trader from any Search.*

THIS Part of the Scheme is plauſible at firſt Sight, but when examined into, that Plauſibility will diſappear, and expoſe a miſchievous Deception that lies concealed under it.

The Author ſays, that his Scheme "would ſet the Merchant and Shopkeeper

 "free

"free from a Multitude of falſe and vex-
"atious, or frivolous Informations, which
"may now be lodged againſt them. For,
"if this Scheme takes Place, no Body will
"be empowered to viſit their Dwellings,
"Warehouſes and Shops." *Page* 23.

But the Author hath not ſaid, that People's Circumſtances cannot be found out by knowing the Rents of their Houſes; or that twenty Farmers or twenty Tradeſmen live in Houſes of nearly the ſame Rent; though one of them is worth only a Hundred Pounds; another is worth but Two hundred Pounds; a Third is worth Three hundred Pounds; and ſo on to Two thouſand Pounds or more.

The Author hath not told People, that this Part of his Scheme would make a Viſitation of their Purſes, and an Inquiry into their Circumſtances, neceſſary; or that, to prevent ſuch Viſitation and Inquiry, it would be requiſite for People to ſwear, that they were worth but *ſo much Money*, or that their Incomes were but *ſo much a Year*, to avoid being over-taxed.

He

He hath not ſaid, that there are many Thouſand worthy and induſtrious Families in this Kingdom, which, by Loſſes or unavoidable Misfortunes, are brought to Diſtreſs; or that it is neceſſary they ſhould conceal their Diſtreſſes, in order to ſupport their Credit, till better Fortune and homely Diet repair the Foundation of it.

He hath not ſaid, that the Father of a numerous Family of Children muſt plead Poverty to an Officer of the Revenue, that he and his little Ones may have Bread to eat.

He hath not ſaid, that his *Machiavelian* Project would deſtroy Peace and good Neighbourhood, by making People turn Informers, to leſſen their own Taxes or gratify private Reſentment; nor mentioned any thing of the ſtrong Temptation that avaricious or neceſſitous People would have to perjure themſelves, or to live in mean Houſes, in order to ſave their Money.

 He

He hath not pointed out the Wiſdom of the Legiſlature, in laying the Taxes of this Kingdom in ſuch a Manner, that no Perſon whatever is obliged to give an Account of his Circumſtances to Officers of the Public Revenue; and ſo, that a Family of any Rank, Degree or Claſs, from the firſt Peer to the leaſt Farmer or Tradeſman, may, if their Circumſtances require it, avoid paying one Half or a third Part of the Taxes on conſumable Commodities, which Families of the ſame Rank, *&c.* uſually pay.

He hath not obſerved, that the Taxes of this Kingdom are ſo wiſely laid, as to encourage Induſtry and good Huſbandry, by diſcouraging their Oppoſites, and ſo as to make our own Commodities and thoſe brought from our Colonies, the cheapeſt; or taken Notice, that the foreign Commodities of different Countries are ſo taxed, as to direct People how to lay out their Money for the GOOD OF THE NATION, and ſo as to *fine* by HIGH DUTIES, ſuch

ſuch Perſons as do not attend to thoſe wiſe Directions.

I ſay, that this Projector hath not mentioned any of theſe Things, and that all or moſt of them muſt have occurred to a Man of his Underſtanding, when he was framing this Part of his Project: but he hath made a wicked Uſe of great Knowledge, by gloſſing over Falſhood or by not telling the WHOLE TRUTH, which is in Effect Falſhood, becauſe Deception is the Conſequence of it.

But happily this Deception has not extended further than the Mind, and I hope that the little I have here ſaid will be ſufficient to expel it from thence; and that the Merchants and Tradeſmen of this Kingdom, for whoſe Eaſe and Quiet this Part of the Project is pretended to be contrived, will ſee through the Deceit of it; as moſt People would have done long ago, if the uncommon Artifices and ſuppoſed good Intention of this Projector, had not confounded Judgment and laid Suſpicion to ſleep.

CHAP.

CHAP. VI.

REMARKS upon the Author's *Proposal for raising all the Public Supplies of* Great Britain *by one single Tax upon Houses.*

AS I have a great deal to say upon this Part of the Scheme, I shall divide it into several Sections.

SECT. I.

REMARKS *upon what the Author hath said in support of a General Tax upon Houses.*

THE following Extract contains all the Author hath said concerning a General Tax upon Houses, that appears to me to be of any Weight.

" Here indeed I find myself under the " greatest Difficulties, as I am now to com- " bat with the general Prejudice and Opi- " nion of the greatest Part of the Kingdom. " The very mention of the Word will at " once be apt to startle and alarm my Read- " ers; and yet I hope to convince those, " who will please to divest themselves of " all

" all preconceived Notions, and judge of " Things, not by their Names, but by " their Nature, that a *General Excise*, odi- " ous as it may sound, is not only necessary, " but would really be beneficial: I do not " mean such an *Excise* as was intended, or " presumed to be intended by a Bill brought " into Parliament about ten Years ago, for " this I always looked upon as destructive " of the Good of the Subject, in many es- " sential Points, and therefore was as hear- " tily zealous against *that Bill*, as it then " stood, as any Man in the three King- " doms. But a *General Excise* in another " Shape, is what I am now an Advocate " for; and I take upon me to say (with an " Appeal to every Merchant in the Nation " for the Truth of it) that, without some " such Thing, the Trade of *Great Britain* " cannot possibly flourish, or indeed well " subsist, under such heavy Loads of Du- " ties, as the several Branches are at present " charged with; but the *French*, the " *Dutch*, and all other Nations must be " able to run away with it from us." *Pages* 13, 14.

I can-

I cannot help admiring the *Modesty* of the Author in desiring People to *divest themselves of all preconceived Notions*; for it is saying in other Words, that he would have them to lay aside Reason and make no Use of Experience: and the Way in which he hath mentioned the Bill for a *General Excise*, shews, that he knows how to speak to Mens Passions; but his being so *heartily zealous against that Bill*, will not atone for his contriving the Ruin of three Kingdoms.

What the Author hath said of his proposed Tax, in this Extract, amounts to no more than a bare Assertion, to which he hath given some Strength, by appealing to every Merchant in the Nation for the Truth of it: from whence People may, if they please, conclude, that he is a Merchant, and that it is necessary to be one, in order to understand the trading Interest of this Nation, and to know what will help or hurt our Trade.

For this is a prevailing Opinion among too many People, to the great Misfortune of

of this Kingdom, as I humbly apprehend it is principally owing to this, that the trading Interest of *Great Britain* is not more generally attended to by the Nobility and Gentry; and though a few Hints upon this Matter would come more properly from many Persons than from me; yet, since the Author hath in a Manner excluded all but Merchants from determining any thing about his Scheme, I shall, with Submission to better Judgments, shew the Error of this unhappily too common Opinion.

Every Art, Science or Profession that is conducted by fixed Rules, may be speculatively as well as practically understood; by which I mean, that a Man may be perfectly well acquainted with the Rules, without ever applying them to Practice: and on the contrary, he may be very expert in the Practice of an Art or Science, without being able to speak or write theoretically upon it; and without being Master of those Principles which he is every Day applying to Practice.

A Carpenter may build a very good House or Ship, without knowing that the three

 Angles

Angles of every Triangle are equal to two right Angles; and a Perſon may underſtand the Mathematics very well, without knowing how to build a good Houſe or Ship.

An Optician may make very good Spectacles, without underſtanding the Theory of Light, Colours and Viſion; and there are many Perſons who underſtand the Principles of Optics, though they do not know how to make Spectacles.

A Muſician may play a Piece of Muſic very well, without being able to compoſe Muſic; and a Perſon may underſtand the Philoſophy of Sounds, without being able to compoſe a Piece of Muſic, or play upon any muſical Inſtrument.

Now though it may ſo happen, that a good Houſe or Ship-Carpenter may be a very able Mathematician; that an ingenious Optician may underſtand the Principles of Optics; and, that a Muſician who plays well, may compoſe fine Muſic: yet, it does not certainly follow that they muſt do ſo,

ſo, and we know by Experience, that theſe Things rarely happen among Artiſts of any Claſs who proceed by Principles or Rules which require Thinking and Judgment to find out, and to ſee the Reaſon of them.

I do not make the leaſt Doubt of there being many Merchants in *Great Britain* who underſtand the Principles of Commerce as well as any Men in the World; but we muſt not from thence conclude, that every Merchant, by virtue of his Profeſſion, neceſſarily acquires ſuch ſuperior Knowledge of Commerce: and that none but Merchants are acquainted with the Nature of Trade, or can tell whether a Scheme that is offered to promote the Trade of this Kingdom, is good or bad; for we might as well conclude, that none but Carpenters, *&c.* can be Mathematicians; that none but Opticians can underſtand the Principles of Optics; or that none but Muſicians can know any thing about the Nature of Muſic or Sounds.

It is one Thing for a Merchant to underſtand a particular Branch of Trade as a Pro-

 feſſion

feſſion to acquire a Fortune by, and another Thing for him to know what Laws or Regulations will increaſe the Wealth of this Kingdom; for they are different Branches of Knowledge, and either of them may be learned without underſtanding the other; of which, Sir *William Temple*, Mr *Locke*, and many other Writers upon Commerce are inconteſtible Proofs.

And Sir *Joſiah Child*, who was a Merchant, and is allowed to have wrote very ably upon Trade, did not look upon a practical Knowledge of Trade as neceſſary to underſtanding the trading Intereſt of this Nation; for in the Preface to his *Diſcourſe of Trade*, he hath inſerted the following Paragraph, and, as containing Things which he would have to be well remembered by thoſe who read what he hath wrote.

" I ſhall conclude with two or three Re-
" queſts to the Reader —— 3*d*, That in
" all his Meditations upon theſe Principles,
" he would warily diſtinguiſh between
" the Profit of the *Merchant* and the Gain
" of the *Kingdom*, which are ſo far from
" being

" being always Parallels, that frequently
" they run counter one to the other, al-
" though moſt Men by their Education and
" Buſineſs, having fixed their Eye and Aim
" wholly upon the former, do uſually con-
" found theſe two in their Thoughts and
" Diſcourſes upon Trade, or elſe miſtake
" the former for the latter; from which
" falſe Meaſures have proceeded many vul-
" gar Errors in Trade, ſome whereof by
" Reaſon of Mens frequent Miſtakings, as
" aforeſaid, are become almoſt proverbial,
" and often heard out of the Mouths, not
" only of the common People, but of Men
" that might know better, if they would
" duly conſider the aforeſaid Diſtinction."

By this Extract it appears, that Sir *Joſiah Child* thought a practical Knowledge of Trade was not eſſential to underſtanding the trading Intereſt of a Nation; and, if I underſtand him rightly, he looks upon ſuch Knowledge as the Means of miſleading many People, by prepoſſeſſing their Minds with wrong or confined Notions of Trade: but all I mean by what I have here ſaid is, to ſhew that a Nobleman or Gentleman may,

may, if he pleaſes, underſtand the Principles of Commerce and the trading Intereſt of this Nation, as well as a Merchant; for the Knowledge of Trade, as a Profeſſion, is no more neceſſary in this Caſe, than the Knowledge of Ship-building is to the Study of the Mathematics.

Theſe are all the Remarks I have to make upon the Author's appealing to every Merchant in the Nation for the Truth of what he hath taken upon him to ſay, in regard to the Neceſſity of a General Tax upon Houſes; and as they are wrote with a good Intention, I hope they will not be ill received.

SECT. II.

REMARKS *upon what the Author hath inſinuated concerning the Aſſeſſment of the preſent Taxes of* Great Britain, *and upon the Aſſeſſment he hath propoſed for a General Tax upon Houſes.*

THE two following Extracts contain what the Author hath inſinuated concerning the Aſſeſſment of our preſent Taxes, and

and the moſt material Part of what he hath ſaid on the Aſſeſſment of a General Tax upon Houſes.

" That the moſt wealthy, and moſt ſub-
" ſtantial Part of any Nation ſhould bear
" the greateſt Part of the Burden, is cer-
" tainly moſt reaſonable, but as ſeldom put
" in Practice. But it is a Conſequence of
" the Method I propoſe; and thus I prove
" it." *Page* 17.

" The Method I would point out for col-
" lecting this Duty is, that every Houſe in
" *England*, which is either lett for, or in-
" habited by its Owners, worth *Two hun-*
" *dred Pounds* a Year, or upwards, or where
" the Inhabitant is in Poſſeſſion of a real
" Eſtate of *One thouſand Pounds* a Year, or
" more, let the Houſe he liveth in be great
" or ſmall, ſhould pay *One hundred Pounds*;
" and that all Houſes may be ranged in their
" ſeveral Claſſes, the loweſt at *Five Pounds*,
" and the middle ones in Proportion, with
" the Addition of real Eſtates annexed to
" them. This is, in general, my Notion
" of laying this Duty." *Page* 19.

The

The Author ſhould have placed the latter of theſe two Extracts immediately after the former, as the Proof of what he hath aſſerted in the one, depends upon what he hath propoſed in the other; but inſtead of doing this he hath ſeparated them, and filled the intervening Space with a ſophiſtical Proof and a Digreſſion about the *Houſe of Auſtria*, the *Public Supplies of Great Britain*, &c.

The Author's ſophiſtical Proof is as follows.

He propoſes, that the Owners of Houſes ſhould be exempted from paying any Tax for them ſo long as they remain uninhabited; and, that the loweſt and pooreſt Sort of People ſhould likewiſe be exempted from paying any Tax, that thereby their Labour might become ſo much the cheaper.

THUS he proves, that his Scheme would lay the greateſt Part of the Burden (*Taxes*) upon the moſt wealthy and moſt ſubſtantial Part of the People of *Great Britain*, without mentioning one Word about them.——

Certainly

Certainly this Man would undertake to prove, that a Cruſt of Bread is a Shoulder of Mutton.

The Proof or Diſproof of this Aſſertion, depends entirely upon the Aſſeſſment that the Author would have to be made of his propoſed General Tax upon Houſes, and that he knew as well as any Man; but he alſo knew, that his Aſſertion might be diſproved by his Aſſeſſment, and therefore he hath placed them at more than two Pages Diſtance from each other, without mentioning the *latter* as a Proof of the *former*.

For at the Beginning of this Aſſeſſment, the Author calls it, *the Method he would point out for collecting this Duty*, though he doth not there ſay one Word of the *Method* in which he would have it *collected*, for that he treats of in Pages 28 and 29; and at the End of this Aſſeſſment, the Author calls it, *his Notion, in general, of laying this Duty*, which Appellation is given, that he might have a Pretence for flying from what he hath ſaid, under Colour of its being *only his Notion*.

Such Artifices as theſe are not neceſſary to ſupport a good Cauſe, and the Author's making Uſe of them is a Sort of Confeſſion that his Scheme is a bad one: But it will be neceſſary to lay open this Matter further, for when that is done, it will plainly appear, that this Project was framed with a wicked Intention.

The Author ſets out with declaring, *it is certainly moſt reaſonable that the moſt wealthy and moſt ſubſtantial Part of any Nation ſhould bear the greateſt Part of the Burden*; which is ſaid in order to make People believe, that he would propoſe ſuch an Aſſeſſment for a General Tax upon Houſes as ſhould be *moſt reaſonable*.

He then gives his Readers to underſtand, that what is reaſonable in regard to the Aſſeſſment of Taxes, *is as ſeldom put in Practice*; and this is ſaid in order to make People believe, that what is reaſonable and proper in this Reſpect, is not now practiſed in *Great Britain*.

He

He next informs his Readers, that what is moſt reaſonable in regard to the Aſſeſſment of Taxes, *is a Conſequence of the Method he propoſes*; which is ſaid in order to make People believe, that what is reaſonable and proper in this Reſpect, is rendered impracticable by the preſent Method of raiſing the Taxes of this Kingdom; but that it would be practicable and even a *neceſſary Conſequence* of executing his Scheme.

And laſtly, to prove that his Scheme would produce the *Conſequence* he ſays it would, he propoſes, *that the loweſt and pooreſt Sort of People ſhould be exempted from paying any Tax*; and this is propoſed, in order that People of the middle and lower Claſſes might from thence conclude, that the Nobility and ſuperior Gentry would be to pay a greater Proportion of the Taxes of this Kingdom than they now pay.

By theſe Means the Author hath induced ſuch of his Readers as are of the middle or lower Claſſes to approve of his Scheme; and in order to gain the Approbation of the

Nobility and ſuperior Gentry likewiſe, he hath propoſed ſuch an Aſſeſſment for a General Tax upon Houſes, as would reduce their annual Payments for Taxes to a twentieth, thirtieth, or a fortieth Part of the Money at which they are now aſſeſſed or pay for Taxes.

In ſhort, People of every Rank and Degree are either told or given to underſtand, that their Payments for Taxes would be much leſſened if this Scheme was to take Place; and yet it is to raiſe *Six millions of Pounds* a Year in Time of Peace, upon the People of *England* only, which I apprehend to be full as much as they paid for Taxes before the laſt War.

So that there muſt be a Deception in ſome or other of theſe Things, for the ſame Sum of Money is to be annually raiſed, fewer People are to contribute towards it, and thoſe who are to be Contributors, are to pay a great deal leſs than they did before: Now it is evident that all this cannot poſſibly be, and I ſhall ſhew that it is nothing more than a wicked Contrivance to deceive People

People of all Ranks and Degrees into an Approbation of this ruinous Project.

In order to ſhew this in a ſatisfactory Manner, it will be neceſſary to inquire how many People there are in *England*, and what their Incomes or Expences amount to; and though theſe Things cannot be exactly or nearly aſcertained, yet, what has been wrote upon them will anſwer the preſent Purpoſe, and I ſhall rate them high to favour this Scheme.

The Number of People in *England* and *Wales* was calculated by Sir *William Petty* to be Seven *millions* Three hundred and Sixty-nine *thouſand*, in the Year 1682; but that Gentleman was miſled by Captain *Graunt*'s Obſervations on the Bills of Mortality, and he founded his medium Number of Burials in *London* upon only Two Years (1681 and 1682) one of which happening to be very unhealthful, made his Medium too high; for the medium Number of Burials in *London* for Ten Years, from 1676 to 1685 both incluſive, was only Twenty-one *thouſand* Two *hundred* and Ninety-

Ninety-two; and Sir *William Petty*'s medium Number is, Twenty-two *thousand* Three *hundred* and Thirty-one.

That Gentleman's Words are as follow.

"We also say, that Six hundred and "Sixty-nine *thousand* Nine *hundred* and "Thirty, is near the Number of People "now in *London*, because the Burials are "Twenty-two *thousand* Three *hundred* and "Thirty-one, which multiplied by *Thirty* "(one dying yearly out of 30, as appears "in the 94th Page of the aforementioned "Observations) maketh the said Number.

"— The Assessment (*Taxes*) of *London* "is about an eleventh Part of the whole "Territory (*England* and *Wales*), and there-"fore the People of the Whole may well "be eleven Times that of *London*, *viz.* "about Seven *millions* Three hundred and "Sixty-nine *thousand* Souls." *Pages* 12 and 13 in the late Edition of Sir *W. Petty*'s Essays, printed for *J. Shuckburgh*, *J. Whiston*, &c.

From

From hence it appears, that Sir *William Petty* took *Thirty* Years for the medium Length of Life in *London*, and multiplied the Burials in *London* by that Number: but according to the Bills of Mortality for Ten Years, ending in 1737, the medium Length of Life in *London* is only Twenty-four Years; and this nearly agrees with Mr *King*'s Calculation of it, in Dr *Davenant*'s Essay on the Balance of Trade (Page 20, Scheme *A*) where it is made 24.1 Years — that is Twenty-four Years and one-tenth Part of a Year.

These Errors being rectified, the Number of People in *England* and *Wales* in the Year 1682, will be somewhat less than Five *millions* Six hundred and Twenty-two *thousand*, according to Sir *William Petty*'s Method of calculating them; and this Number does not much exceed the beforementioned Mr *King*'s Calculations made for the Year 1688; according to which there were then in *England* and *Wales*, Five *millions* Five hundred *thousand* Five *hundred* and Twenty People. — See Dr *Davenant* on the Balance of Trade, Page 22, Scheme *D*.

So

So that there is no material Difference between the Calculations of thoſe two ingenious Writers; and as Dr *Davenant* ſays that Mr *King*'s Calculations *are very accurate*, I will rate the Number of People now in *England* (excluſive of *Wales*) at Six millions; which is near Four hundred *thouſand* more than ſhould be reckoned, according to Mr *King*'s Table of Increaſe. See Page 19 of the Book before referred to.

The Expences of the People of *England* are calculated by Sir *William Petty* at *Seven Pounds a Year* for each Perſon upon an Average; and their yearly Incomes are calculated by Mr *King* at *Seven Pounds Eighteen Shillings* for each Perſon upon an Average: but I will ſay *Eight Pounds*, and then, the Number of People being put at *Six millions*, the Incomes of all the People in *England* only, will be *Forty-eight millions of Pounds a Year*.

Theſe firſt Principles being eſtabliſhed, it will be eaſy from them to form a tolerable good Judgment of the Aſſeſſment propoſed for

for a General Tax upon Houſes; for out of theſe Forty-eight millions of Pounds, *England*'s Quota of the Taxes raiſed in all *Great Britain*, is to be paid.

And as that Aſſeſſment is formed for the raiſing of *Six millions of Pounds a Year* in Time of Peace, upon *England* only; I will ſhew how much a Family of each Rank, Degree or Claſs, would be to pay towards them, if the Money was to be equally aſſeſſed upon the Wealthy, the Subſtantial and the Poor, in Proportion to their Incomes.

I will likewiſe ſhew how much a Family of each Rank, Degree or Claſs paid a Year for Taxes before the preſent War, according to ſome Calculations of Taxes lately publiſhed; as the Reader will thereby ſee, how far the Legiſlature has been pleaſed wiſely to deviate from an equal Aſſeſſment, by increaſing the Taxes of the Wealthy, and leſſening the Taxes of the poorer Sort, for the common Good of ALL.

And I ſhall contraſt this *Notion of an Aſſeſſment* for a General Tax upon Houſes

 with

with the other two Aſſeſſments; that the Difference between EQUITY and WISDOM on the one Hand, and INIQUITY and CUNNING on the other Hand, may be more ſtriking.

This Contraſt is made in State N° I. to which the Reader is deſired now to refer, as what follows depends upon that State.

The *Iniquity* of this propoſed Aſſeſſment for a General Tax upon Houſes is ſo glaring, that it would be loſing Time to ſay any thing upon it; but the *Cunning* of that Aſſeſſment is not ſo very apparent, for which Reaſon I ſhall employ a little Time in pointing it out.

There are few People in this Kingdom but what know that the Wealth and Naval Power of it were derived from, and are ſupported by, our foreign Trade; and ſuch Perſons as know this muſt likewiſe know, that whatever Taxes may be made neceſſary by War, it is for the Intereſt of the whole Nation that they ſhould be ſo laid as to affect our Trade as little as poſſible.

For

For if Trade decays, our Manufacturers and Labourers will want Employment, our Shipping and Seamen will decreaſe, the Rents of Lands will fall, the Poors Rates will riſe, and the Treaſure of the Nation will diminiſh.

To prevent which ſad and national Miſfortunes it is, that Land is ſo highly taxed, in order that Induſtry, which is the main Spring of Commerce, might act with greater Vigour; and that our Gold and Silver, which are the Wheels of Trade as well as the Sinews of War, might move more freely.

Now the Aſſeſſment propoſed by this Projector is contrived to diſcourage Induſtry and to clog the Wheels of Trade, tho' it doth not appear to be ſo at firſt Sight; for the loweſt and pooreſt Sort of People are to be exempted from paying any Tax, *that thereby their Labour might become ſo much the cheaper*, and *real Eſtates* are to be taxed: But I ſhall remove this falſe Scene, and expoſe the Miſeries it was intended to

 conceal,

conceal, till exhibited in real Life and portraied in the Faces of a ruined People.

According to the present wise Method of assessing the Taxes of this Kingdom, a Nobleman or Gentleman who hath an Estate of Twenty thousand Pounds a Year in Land, pays out of it for Taxes no less than *Four thousand Three hundred and Seventy-eight Pounds Eighteen Shillings a Year* in Time of Peace: But according to the Assessment proposed by this Projector, such a Nobleman or Gentleman would be to pay no more for Taxes than *One hundred Pounds* a Year in Time of Peace, which is less than the other Sum by £4278 : 18 : 0.

And as the Public Supplies must be raised, it would of course follow, that this Sum of *Four thousand Two hundred and Seventy-eight Pounds Eighteen Shillings* would be to be made up by increasing the Taxes of Families of some other Ranks, Degrees or Classes: It will therefore be necessary to trace this Matter, and see who would be to make good this *vast Deficiency* in the Taxes of one single Family, and that not the richest in

in the Kingdom, for there are several Families which have greater Incomes.

This Deficiency is not to be made good by Noblemen or Gentlemen who have Ten thousand Pounds a Year each, in Land; for such a Nobleman or Gentleman is to pay only *One hundred Pounds* a Year; which is *Two thousand and Ninety-seven Pounds Sixteen Shillings* a Year less than his Share of Taxes comes to in Time of Peace, according to the present Method of assessing.

This Deficiency is not to be made good by Noblemen or Gentlemen who have *Eight, Six, Four, Two,* or *One thousand* Pounds a Year in Land; for such Noblemen or Gentlemen are to pay *One hundred Pounds* a Year each, and *no more*; and this is only a *Seventeenth, Thirteenth, Eighth, Fourth* or *Second Part* of their Payments for Taxes in Time of Peace, according to the present Method of assessing.

Nor is this Deficiency to be made good by any Part of the landed Interest, for tho' *real Estates* are mentioned, yet, it is manifest

feſt that they are not aſſeſſed; becauſe a poor Farmer or a poor Tradeſman, whoſe Income may be about *Forty Pounds a Year* would be to pay *Five Pounds out of it* towards this General Tax upon Houſes: and if a Merchant having an Income of *One thouſand Pounds a Year* ariſing from Trade or Money, was to be aſſeſſed in that Proportion, he would be to pay *One hundred and Twenty-five Pounds*; whereas a Gentleman having a real Eſtate of *One thouſand Pounds a Year*, is not to pay more than *One hundred Pounds*, from whence it is evident that *real Eſtates* are not aſſeſſed.

And as the Projector propoſes that the loweſt and pooreſt Sort of People (*Manufacturers and Labourers*) ſhould be entirely exempted from paying any Tax; almoſt all the Taxes of this Kingdom would be thrown upon our Trade, the Conſequence of which would be, *the entire Deſtruction of it*: for the *Farmer*, the *principal Manufacturer*, the *Tradeſman* and the *Merchant*, by whom Trade is chiefly managed, would be to pay, over and above their preſent Taxes, the Taxes of the *Manufacturers* and

and *Labourers*, moſt of the Taxes now paid by the *Nobility* and *ſuperior Gentry*, and about *two* Parts in *three* of the *Land Tax*.

So that *Britiſh Commodities and Manufactures*, inſtead of being *ſold at as low or a lower Rate than can be afforded by other Nations*, as this wicked Projector pretends they would (in *Page* 17), muſt neceſſarily be much dearer than they are at preſent; becauſe the People principally concerned in *Growing*, *Manufacturing and Exporting* them, would be to pay much more for Taxes, than *they* and our *Labourers*, *Manufacturers and Seamen all together*, now pay; and conſequently, *they* muſt ſell their *Commodities* and *Manufactures* ſo much dearer on that Account.

From hence it is evident, that this Aſſeſſment is not a NOTION lightly taken up, as the Projector pretends it is, but a deep laid Contrivance to deſtroy our TRADE; and in order to accelerate this Deſtruction, the Projector propoſes, that the *Public Supplies* in Time of *War* ſhould *all be raiſed within the Year*.

His

His Words are as follow.

" If, in future Times, the Public ſhould " want to raiſe a greater Sum for the cur- " rent Services of the Year, it might eaſily " be procured by adding for every Million " (*of Pounds*) they wanted, one-ſixth Part " upon every Houſe; and ſuch an Addition " would be raiſed within the Year; a Thing " greatly deſirable by every Body; and the " Want of which has been the Cauſe of " our preſent Debt." *Page* 20.

This is really a Maſter-piece of Artifice, for the Author hath touched upon a String that he knew would move every Well-wiſher to this Kingdom; and I will venture to ſay, that a more wicked Uſe was never yet made of the Debts which a Succeſſion of expenſive Wars have brought upon this Nation.

It is certainly true, that not raiſing the Public Supplies in Time of War, within the Year, has been the Cauſe of the preſent Public Debt; but it is alſo true, that raiſing the

the Public Supplies in Time of War, according to this wicked Aſſeſſment, would, in a few Years, deſtroy our Trade.

And that it was intended ſo to do, I make not the leaſt Doubt, nor do I believe that the Reader will be in any Doubt of it, when he hath ſeen the Contraſt I have made for Time of War, between the preſent Aſſeſſment of our Taxes, an equal Aſſeſſment of them, and the Projector's Aſſeſſment for a General Tax upon Houſes.

In the State of Taxes for Time of Peace, *England*'s Quota of Taxes is put at *Six millions of Pounds a Year*; and in this State for Time of War, the ſaid Quota of Taxes is put at *Nine millions of Pounds a Year*, which Sum, I apprehend would be nearly if not compleatly raiſed in *England*, for this preſent Year 1757: If the *Land Tax* was aſſeſſed at full *Four Shillings in the Pound* of the preſent Value of the Lands of *England*; and Families of different Ranks, Degrees and Claſſes, paid as much for Taxes on conſumable Commodities, as they are calculated to pay, in the Calculations of the

 preſent

present Taxes for a Family of each Rank, *&c.* beforementioned.

For Dr *Davenant* was of Opinion, that *a Land Tax of Four Shillings in the Pound, carefully levied*, might raise *Three millions of Pounds a Year* (See his *Essay on Ways and Means*, Page 109); and that is now about Sixty Years ago, since which, the Lands of *England* have been greatly improved in Value, by which I mean, that they are lett for much more Money.

I mention these Things, that it may not be thought I have made an unfair Comparison between our present Taxes and the Projector's Assessment for Time of War; and must now desire that the Reader will turn to State N° II. which is formed in the same Manner as the other State for Time of Peace, before referred to.

By this State it appears, that the Taxes of a Nobleman or Gentleman who hath an Estate of Twenty thousand Pounds a Year in Land, come to no less than *Six thousand Three hundred and Seventy-eight Pounds Eighteen*

Eighteen Shillings a Year, according to the present wise Method of assessing the Taxes of this Nation: But according to the Assessment proposed by this Projector, the Taxes of such a Nobleman or Gentleman would come to no more than *One hundred and Fifty Pounds a Year*, which is less than the other Sum by £ 6228 : 18 : 0.

So wicked a Proposal could never be made by a good Man or a Well-wisher to *Great Britain*; for here is no less than *Six thousand Two hundred and Twenty-eight Pounds Eighteen Shillings a Year*, taken from the Taxes of a great Family, in order to be laid upon middling or poorer Families; which Sum is equal to the Taxes now paid by a *Thousand industrious Farmers and Tradesmen*; and as much as is paid for Taxes by *Six thousand Husbandmen and Woollen Manufacturers*, for themselves and their Families.

But a Farmer or Tradesman, who hath an Income of only *Forty Pounds a Year*, would be to pay *Seven Pounds Ten Shillings* out of it; whereas, he now pays no more than *Four Pounds a Year* for Taxes; and if he

he hath a numerous Family to maintain, or is under Misfortunes, he may reduce his Taxes.

The Family of ſuch a Farmer or Tradesman may drink *five or ſix Barrels of Ale*, and *ten or twelve Barrels of ſmall Beer*, yearly, without paying more than *Three Pounds a Year* for Taxes; and he may reduce his Taxes to *Forty Shillings* a Year, without debarring his Family of any of the Neceſſaries of Life. —— So wiſely are the Taxes of this Kingdom laid, that every Man is left to aſſeſs a great Part of his Taxes.

This Method of aſſeſſing Taxes is ſuited to the *Genius of the People* and the *Nature of our Conſtitution*, for *Wiſdom* and *Liberty* go Hand in Hand, and they are ſupported by *Concord*, *Plenty*, *Riches* and *Power:* But here comes a hardy and wicked Projector, who hath dared to ſet at Nought the Wiſdom from whence, under Providence, theſe many and great Felicities flow; and, by a faſcinating Cunning, hath ſo changed the Appearance of Things, that Good ſeems to be Evil and Evil Good.

There

There is not the leaſt Danger of this ruinous Project ever being carried into Execution; but I muſt beg Leave to ſuppoſe it had been carried into Execution when the laſt War with *FRANCE* broke out, for then this PROJECT firſt APPEARED: and I ſhall point out the Conſequences of it, as the reading of them will probably diſpoſe ſome worthy Perſons, who have innocently been Advocates for this Project, to revere the Wiſdom that this wicked Projector hath ſo artfully traduced.

In the firſt Place, the Public Supplies muſt have been all raiſed within the Year, which would have nearly doubled the Taxes of the trading Part of the Nation; and by Conſequence, have made our Commodities and Manufactures ſo much dearer at foreign Markets, that we muſt have loſt moſt of our Trade with other Nations.

This was the principal Reaſon why the Projector propoſed, that all the Public Supplies in Time of War ſhould be raiſed within the Year; and in order to cover his real Deſign,

ſign, he touches upon the *National Debt*, and tells People, *that not raiſing the Supplies within the Year, has been the Cauſe of it.*

In the ſecond Place, the Public Supplies muſt have been raiſed out of the *Current Money* of the Kingdom, for the vaſt Sums of Money in the *Bank of England*, and in the Hands of Bankers and monied Men, could not then have been uſeful in ſupplying the Public Exigencies: Nor could this Money have been of much Uſe to People in Trade, becauſe it would have been lent at high Intereſt, which would have further enhanced the Prices of our Commodities and Manufactures, and have compleated the *Ruin of our foreign Trade.*

In the third Place, raiſing the Public Supplies within the Year would have deprived the Nation of all Aſſiſtance from foreign Money, for the *Dutch* and other Nations could not then have lent any Money to this Government; but on the contrary, would have been apt to withdraw their Effects out of this Kingdom, upon finding it in the *confuſed*

confuſed and ruinous State to which this diabolical Project was intended to have reduced it.

I might purſue this Matter further, but I think I have fully proved that this Project was framed with a wicked Intention, which is all I intended to do in this Section; and I hope that what I have here ſaid will be conſidered by ſuch Perſons as are very deſirous that the Public Supplies in Time of War ſhould all be raiſed within the Year.

I would not by this be underſtood to mean, that the Public Supplies in Time of War cannot all be raiſed within the Year, for it may be practicable and proper at one Time to raiſe them in that Manner, though not always ſo: But I am humbly of Opinion, that the firſt Step towards ſuch a Meaſure ſhould be a *Re-aſſeſſment* of the *Land Tax*, for if the landed Intereſt doth not pay moſt of the Money, I think the trading Intereſt cannot.

I ſhall conclude this Section with an Extract from Mr *Locke*'s Papers relating to Money, Intereſt, and Trade.

" A *Tax*

" A *Tax* laid upon Land ſeems hard to " the Landholder, becauſe it is ſo much " Money going viſibly out of his Pocket: " and therefore as an Eaſe to himſelf, the " Landholder is always forward to lay it " upon Commodities. But if he will " throughly conſider it, and examine the " Effects, he will find he buys this ſeeming " Eaſe at a very dear Rate: And though " he pays not this Tax immediately out of " his own Purſe, yet his Purſe will find it " by a greater Want of Money there at the " End of the Year, than that comes to, " with the leſſening of his Rents to boot; " which is a ſettled and laſting Evil, that " will ſtick upon him beyond the preſent " Payment." — Second Edition in 12*mo.* printed *Anno* 1696, Part I. *Pages* 88 and 89.

SECT. III.

The Conſequences of a General Tax upon Houſes, in regard to our Treaties and Trade with other Nations.

IF all the Public Supplies were to be raiſed by a General Tax upon Houſes, there

there could not be any Duties laid upon foreign Commodities or Manufactures; and conſequently, the Importation of them into this Kingdom, muſt either be quite free or abſolutely prohibited.

For it would not then be practicable to permit the Importation of foreign Goods, ſo as to preſerve Peace and Friendſhip between this and other Nations, and yet confine the Conſumption of thoſe Goods within ſuch Bounds as to prevent their much injuring our own Manufactures; and ſo, that the Commodities of different Countries might be favoured or reſtrained here, according as the Conſumption of *Britiſh* Commodities and Manufactures is favoured or reſtrained by Duties laid on them there.

Theſe Reſtraints on foreign Goods could not then be laid, for every Species of them muſt, in that Caſe, either be imported without paying any Duty at all, or abſolutely prohibited; and this would produce new Prohibitions or Duties on *Britiſh* Goods in other Countries, and involve both our Trade and Nation in Confuſion.

For it would not then be poſſible to keep the Treaties of Commerce, now ſubſiſting between *Great Britain* and other Nations, from being broken; or to carry on our foreign Trade in any Way, but what would ſooner or later ruin our own Manufacturies, deſtroy our Trade and Naval Power, and reduce the Kingdom to Poverty and Weakneſs.

It is well known that the moſt profitable Branches of our foreign Trade are thoſe carried on with *Spain* and *Portugal*, and that our Trade is more beneficial to thoſe Countries than any other Branch of their foreign Trade; and yet *Britiſh* Merchants are not permitted to import our Commodities into thoſe two Kingdoms, and to export from thence the Commodities there produced, without paying Duties.

So that it would be abſurd to think of prohibiting the Importation of Wines, Oils and Fruits, of the Growth of thoſe two Countries, into *Great Britain*; and yet we are not for this Reaſon to run into the other Extreme,

Extreme, of permitting thoſe Commodities to be imported into this Kingdom, without paying any Duties at all.

But this Scheme for a General Tax upon Houſes, admits of no other Alternatives than an abſolute Prohibition or free Importation of the Commodities of *Spain*, *Portugal*, and every other Country; ſo that if it was to be put in Execution, there would not be a Poſſibility of carrying on thoſe two beneficial Branches of our foreign Trade, without ſuſtaining a great Loſs one Way or other.

For if *Great Britain* was to prohibit the Importation of Wines, Oils, Fruits, *&c.* from *Spain* and *Portugal*, the Governments of thoſe Countries would undoubtedly prohibit the Importation or lay very high Duties upon our *Woollen Manufactures*, &c. and we ſhould loſe all or moſt of our Trade there: Or if the ſaid Wines, Oils, Fruits, *&c.* were permitted to be imported into this Kingdom without paying any Duties at all, the Conſumption of them would be much increaſed here, to the Prejudice of our own Commodities, and to the leſſening of the

Balance paid this Nation in Money by *Spain* and *Portugal*; for our Merchants who trade there would ſtill be to pay the ſame Duties for their Goods, as they now pay.

I know it may be ſaid, that though this Scheme for a *General Tax upon Houſes*, would break through the Treaties of Commerce now ſubſiſting between *Great Britain*, *Spain* and *Portugal*, yet new Treaties might be made ſo as to prevent the Loſſes I have mentioned; but this would be talking at Random, for it is ridiculous to think that the Kings of *Spain* and *Portugal* would give up ſo great a Part of their Revenues as ariſes from the Duties on *Britiſh* Commodities and Manufactures imported into their Dominions; and from the Wines, Oils, Fruits, Wool, Cochineal, *&c.* exported from thence to *Great Britain*.

And they would be under a Neceſſity of either doing this, or of raiſing on their Subjects or other Branches of foreign Trade, ſuch higher Duties as would make up the Deficiencies in their Revenues, by taking off all Duties on their Trade with this Kingdom;

Kingdom; or laſtly, they would be obliged to alter their Commercial Laws, and to put their Revenues upon the ſame Footing as this Projector would have thoſe of *Great Britain* to be; and the Improbability of any of theſe Things being done, is ſo great, that one may ſafely venture to ſay they never will be done.

What I have ſaid of our Trade with *Spain* and *Portugal*, may be applied to our Trade with *Italy* and *Turky*, for both thoſe Branches are advantageous to the Nation as they are now carried on; but it is to no Purpoſe to expect that the Governments of thoſe Countries will alter their Commercial Laws, put their Public Revenues under new Regulations, or excuſe *Britiſh* Merchants from paying ſuch Duties as are paid by the Merchants of other Nations who trade there.

And as it is in vain to expect that any of theſe Things will be done by thoſe Governments, it would be injuring our own Trade, to take off the Duties now paid for Wines, Oils, Fruits, Raw Silk, and full manufactured Goods imported from *Italy* and *Turky*;

Turky; for that would be giving their Goods an Advantage here, without receiving an Advantage upon our Goods exported there.

Such are the Loſſes which this Project would bring upon our Trade with *Spain*, *Portugal*, *Italy* and *Turky*; and the Difficulties it would bring the Nation into with regard to *Holland*, are ſuch as could not be ſafely removed: For the *Dutch* purchaſe great Quantities of our Commodities, we buy many of theirs, and generally ſpeaking, both Nations have thought it for their mutual Intereſt to be upon good Terms; but this Scheme for a General Tax upon Houſes would make it impoſſible to preſerve our Trade and good Underſtanding with that Republic.

For if the fine Linens, Sail-Cloth, Whale-Fins, Spices, and a vaſt Number of ſmall Articles which are now imported from *Holland* into this Kingdom, were to be prohibited, the *Dutch* would undoubtedly do the ſame by our Commodities, and no longer think their Intereſt at all connected with that of *Great Britain*; or if fine Linens, Sail-Cloth, Whale-

Whale-Fins, *&c.* were permitted to be imported into this Country from *Holland*, without paying any Duties at all, our Linen Manufacturies in *Scotland* and *Ireland*, and our Whale and other Fiſheries would be much diſtreſſed, and ſome of them totally ruined.

It will be needleſs to mention what muſt happen to our other Branches of foreign Trade, if this Scheme was to be carried into Execution, as it would only be a Repetition of Loſſes and Difficulties of the ſame Kind with thoſe I have mentioned; for they could not be ſafely removed in any one Inſtance: So that *the Conſequences of a General Tax upon Houſes, in regard to our Treaties and Trade with other Nations*, are briefly theſe.

Our Treaties of Commerce would all be broke, without a Poſſibility of renewing them ſo as to ſecure our Trade in the Manner it is now ſecured; and the Want of ſuch Security could only be ſupplied by abſolute Prohibitions on foreign Commodities and Manufactures: So that this Nation would

would either be to quarrel with moſt of the Powers in *Europe*, and to deſtroy our foreign Trade; or elſe be obliged to ſacrifice it, in order to preſerve the Friendſhip of ſuch Nations as this Kingdom is now in Alliance or Amity with.

I ſhall conclude this Section with an Extract from Dr *Davenant*'s firſt Report to The Honourable Commiſſioners for ſtating the Public Accounts of this Kingdom, in the Year 1712.

"—— The beſt Courſe of putting a Stop "to loſing Trades, are ſumptuary Laws, "and good Examples from the Court, "which may effectually diſcourage *foreign* "*Faſhions* and the Uſe of *foreign Apparel.* "This does the Work without giving Of- "fence to your Neighbours by *Prohibitions*, "which beget ſuch Animoſities between "Countries (one ſtill outvying the other) "when Injuries of this Kind are begun, "that at laſt a third People, as Mr *Mun* "remarks in his Book of Trade, runs away "with thoſe Traffics, by which both were "formerly Gainers." *Page* 50.

SECT.

SECT. IV.

The Conſequences of a General Tax upon Houſes, in regard to our own Commodities and Manufactures.

I HAVE ſhewn, that the *Aſſeſſment* propoſed by this Projector is contrived to ruin our Trade, by throwing moſt of the Taxes now paid by the Nobility and ſuperior Gentry, *&c.* upon the trading Part of the People of this Nation; and I ſhall now ſhew, that the *Tax* for which that Aſſeſſment was projected, is a wicked Contrivance to throw all the *Duties* now laid on foreign Commodities and Manufactures, upon the *Commodities* and *Manufactures* of *Great Britain.*

The Importation of foreign Commodities and Manufactures into this Kingdom, cannot be prevented or reſtrained by any other Means than Prohibitions or high Duties; and it is evident from what I have ſaid in the preceding Section, that ſuch *Prevention* and *Reſtraint* could not be effected by *Prohibitions*, ſo that they muſt either be effected by *high Duties*, or not at all.

Q Now

Now HIGH DUTIES are the very Things which this Projector hath artfully inveighed againſt throughout his whole Scheme: under *Pretence*, that our foreign Trade is in very great Danger of being ruined by them; but in *Reality*, to prevent his being ſuſpected of contriving the Ruin of our foreign Trade by *higher Duties*.

For this *Propoſal, to raiſe all the Public Supplies by one ſingle Tax upon Houſes*, is in Fact a *Propoſal to raiſe all the Public Supplies by one General Tax upon the Commodities and Manufactures of* Great Britain: And it is ſurprizing to me, that ſeveral Writers who have treated of this Project, ſhould not find out, that raiſing all the Public Supplies by a General Tax upon *the Houſes* or *Commodities* of this Kingdom, is in Effect *the ſame Thing*.

Becauſe every Man of common Underſtanding knows, that whatever Money a Farmer, a Tradeſman, or a Merchant pays for Taxes, it is and muſt be repaid him in the Prices of the Commodities he deals in, or

or he cannot carry on Trade: And it is evident, that if a Farmer or a Tradeſman is to pay Five Pounds a Year for Taxes, it matters not whether it be for *Malt*, *Salt*, *Leather*, &c. or for *his Houſe*; as in either Caſe he muſt be repaid that Money in the Prices of his Commodities.

A poor Farmer, or a poor Tradeſman, who now pays *Three Pounds Fifteen Shillings a Year* for Taxes of all Kinds, might pay the *ſame Sum* for one General Tax upon his Houſe, in Lieu of his preſent Taxes, and he would be able to ſell his *Commodities* or *Manufactures* at the ſame Prices as he now ſells them; but if, inſtead of paying only £3 : 15 : 0 he was to pay *Seven Pounds Ten Shillings a Year* for a General Tax upon his Houſe, the Prices of the Commodities or Manufactures ſold by him muſt be ſo much raiſed, as to repay the further Tax of *Three Pounds Fifteen Shillings*, with which this wicked Projector would have him loaded.

And if the Taxes of all the Farmers, Tradeſmen and Merchants of this Kingdom, were to be increaſed in the ſame Proportion,

portion, the Prices of the Commodities and Manufactures ſold by them muſt be raiſed, ſo as to repay that Increaſe in their Taxes: For they are, in Reality, *Factors* between the *Landholders* and *Conſumers* of Commodities; and every Man knows, that *a Factor* muſt be paid *Commiſſion* for the Goods he ſells, over and above all Taxes or other Charges.

So that whatever Taxes are laid upon the Farmers, Tradeſmen and Merchants of this Kingdom, be the Manner of aſſeſſing them what it may, ſuch Taxes will ultimately fall upon our own Commodities and Manufactures, and in the Nature of Things it cannot be otherwiſe: for the Motive to *Trade* is *Gain*, and no Man in his Senſes would carry on Trade of any Kind to loſe by it, unleſs he did it upon ſome ſuperior Motive, ſuch as relieving the Poor in Times of Scarcity, or eſtabliſhing ſome Manufactury for the Good of his Country, *&c.* and then it is *Charity* or *Patriotiſm*.

Theſe Truths are ſo plain, that there is ſcarcely a Farmer or a Tradeſman who would not be convinced of them, and how they could ſlip out of the Memories of ſeveral Perſons

Perſons who have lately adopted this Project, is to me a Myſtery; but ſo it ſeems to be, for they would have all the *Public Supplies* to be raiſed *within the Year*, and by *a Tax upon Houſes*, againſt which they can find no material Objection, but that of leſſening the Power of the Miniſtry.

So ſtrange a Want of Judgment in Men who are in other Reſpects ſenſible, is very extraordinary, and it is Pity that People who are ſo eaſily impoſed upon by Appearances, ſhould think of offering Schemes to the great Council of the Nation; for thoſe Perſons might have found out, that adopting this Project was nothing leſs than ſtaking their weak Opinions againſt the Wiſdom of every Parliament that hath been in *England* ever ſince the Reign of King *Edward* the Third.

And they might have diſcovered, that this *Propoſal for raiſing all the Public Supplies by a Tax upon Houſes*, was a Project to take off all the Duties on *FRENCH* and other foreign Commodities, and to lay them upon *Bread*, *Cheeſe*, *Butter*, *Milk*, *Beef*, *Mutton*, *Pork*, Engliſh *Woollen Cloth and* Britiſh *Linens*, &c. — Certainly, when thoſe Writers come

come to think coolly of what they have done, and of the ill Consequences which arise from traducing the Wisdom that, under Providence, has made this Kingdom *rich* and *powerful*, they will burn their Schemes with Blushes, and never again commit so presumptuous a Piece of Folly.

I did intend to have particularly pointed out the ruinous Consequences of this Project in regard to our own Commodities and Manufactures, but I think it cannot be necessary after what I have said; and therefore shall at present only insert an Extract from *The British Merchant*, that I apprehend will be very satisfactory in this respect to many Readers.

" All the Nations of *Europe* seem to strive " who shall out-wit one another in point of " Trade; and they concur in this MAXIM, " *That the less they consume of foreign Com-* " *modities, the better it is for them.*

" The *Dutch*, to obviate too great a Con- " sumption of foreign Goods amongst them, " make use of Excises; and they have for " that

" that Reason laid a very high Excise upon " *French* Wines.

" The *French* study to prevent it by Du- " ties on Importations, Duties on Consump- " tions, Tolls from one Province into ano- " ther, by strict Visitations, Restraints and " Prohibitions, and by the Example of the " Court in wearing their own Manufactures.

" *The Benefit of laying HIGH DUTIES* " *on foreign Goods.*

" We have of late Years saved a great " deal of Money, by laying *high Duties* " upon *foreign Commodities*; which hath " not only hindered their too great Con- " sumption among us, but hath had this " good Effect besides, that it hath given " Encouragement to the settling, improving " and perfecting many useful *Manufactures* " in *Great Britain*. So that we must be " out of our Senses, if we permit the *French* " to import their Manufactures to the Pre- " judice and Destruction of our own." Vol. I. Pages 16 and 17.

This

This excellent Book was wrote by ſeveral eminent Merchants and other ingenious Men, to ſhew the ruinous Conſequences which would have attended lowering the Duties on *French* Commodities and Manufactures imported into *Great Britain*, purſuant to a Treaty of Commerce concluded with *France* in the Year 1713, and it produced the deſired Effect.

For the HIGH DUTIES ſo wiſely laid on *French Commodities* in the Reign of King *William*, have ever ſince been continued: And under the Protection of thoſe Duties our Manufacturies of Silk, Linen, *&c.* were ſet up and have ever ſince flouriſhed.

The Remainder of this Project will ſoon be laid open, that it may never be in the Power of *Ill-Wiſhers to the Trade and Proſperity of* Great Britain, to impoſe upon People, and make them uneaſy by any dark Deſign of this Kind.

STATE

STATE Numb. I.

Aſſeſſments of TAXES for a Family of each Rank, Degree or Claſs, in *England*.

In Time of PEACE.

ENGLAND's Quota of TAXES is here ſuppoſed to be Six Millions of Pounds a Year.

Ranks, Degrees and Claſſes,	Numb. in Calcul.	Annual Incomes or Expences.			Amount of TAXES *per Annum*. Preſent Aſſeſſment. Rates *per* Pound.			Amount.			Equal Aſſeſſment.			The *Projector*'s Aſſeſſment.		
		£	s.	d.	s.	d.		£	s.	d.	£	s.	d.	£	s.	d.
The Nobility and landed Gentry,	1	20000	0	0	4	5		4378	18	0	2500	0	0	100	0	0
	2	10000	0	0	Ditto			2197	16	0	1250	0	0	100	0	0
	3	8000	0	0	Ditto			1760	10	0	1000	0	0	100	0	0
	4	6000	0	0	Ditto			1323	4	0	750	0	0	100	0	0
	5	4000	0	0	Ditto			885	18	0	500	0	0	100	0	0
	6	2000	0	0	4	6		454	2	0	250	0	0	100	0	0
	7	1000	0	0	4	9		236	13	0	125	0	0	100	0	0
	8	800	0	0	Ditto			189	15	0	100	0	0			
	9	600	0	0	4	10		144	9	0	75	0	0			
	10	400	0	0	5	0		99	3	0	50	0	0			
	12	200	0	0	5	3		52	5	0	25	0	0			
Freeholders,	13	100	0	0	4	2		20	16	0	12	10	0			
	14	50	0	0	4	3		10	12	0	6	5	0			
Farmers,	16	100	0	0	1	7		8	1	0	12	10	0			
	18	40	0	0	1	10		3	13	3	5	0	0	5	0	0
Tradeſmen in *London*,	19	300	0	0	2	4		34	11	10	37	10	0			
	21	100	0	0	2	6		12	16	6	12	10	0			
Tradeſmen in the Country,	22	100	0	0	2	9		13	16	10	12	10	0			
	24	40	0	0	2	0		4	2	2	5	0	0	5	0	0
Manufacturers in *London*,	25	31	4	0	2	0		3	2	6	3	18	0	—	—	—
	26	27	6	0	2	0		2	12	11	3	8	3	—	—	—
A Manufacturer—Country,	29	19	10	0	1	3		1	5	1	2	8	9	—	—	—
A Huſbandman or Labourer in Ditto,	30	13	0	0	1	3		0	15	10	1	12	6	—	—	—

Note, That the Sums inſerted for Taxes, according to the preſent Method of aſſeſſing, are too high; for the Land Tax is put at full Two Shillings in the Pound, and the Taxes on conſumable Commodities ſeem to me to be an Eighth Part more than they ſhould be.

I think it neceſſary to mention theſe Things here, that the Reader may not imagine the Payments for Taxes to be greater than they really are: For theſe Over-ratings are of very little Conſequence with regard to the Projector's Aſſeſſment; as what it loſes by Compariſon, on the ſuperior Ranks, it gains by Compariſon on the inferior Claſſes.

STATE

Aſſeſſments of TAXES for a Family of e

In Time o

ENGLAND's Quota of TAXES is here ſu

Ranks, Degrees and Claſſes,	Numb. in Calcul.	Annual Incomes or Expences.			
		£	s.	d.	
The Nobility and landed Gentry,	1	20000	0	0	
	2	10000	0	0	
	3	8000	0	0	
	4	6000	0	0	
	5	4000	0	0	
	6	2000	0	0	
	7	1000	0	0	
	8	800	0	0	
	9	600	0	0	
	10	400	0	0	
	12	200	0	0	
Freeholders,	13	100	0	0	
	14	50	0	0	
Farmers,	16	100	0	0	
	18	40	0	0	
Tradeſmen in *London*,	19	300	0	0	
	21	100	0	0	
Tradeſmen in the Country,	22	100	0	0	
	24	40	0	0	
Manufacturers in *London*,	25	31	4	0	
	26	27	6	0	
A Manufacturer—Country,	29	19	10	0	
A Huſbandman or Labourer in Ditto,	30	13	0	0	

Note, That the Sums inſerted for Taxes, according
the Land Tax is put at full Four Shillings in th
ſeem to me to be an Eighth Part more than they
I think it neceſſary to mention theſe Things here,
Taxes to be greater than they really are; fo
apprehend that about Nine Millions of Pounds

Numb. I.

ch Rank, Degree or Claſs, in *England.*

E A C E.

ppoſed to be Six Millions of Pounds a Year.

Amount of TAXES *per Annum.*											
ſent Aſſeſſment.						Equal Aſſeſſment.			The *Projector*'s Aſſeſſment.		
er	Amount.										
.	£	s.	d.	£	s.	d.	£	s.	d.
	4378	18	0	2500	0	0	100	0	0
	2197	16	0	1250	0	0	100	0	0
	1760	10	0	1000	0	0	100	0	0
	1323	4	0	750	0	0	100	0	0
	885	18	0	500	0	0	100	0	0
	454	2	0	250	0	0	100	0	0
	236	13	0	125	0	0	100	0	0
	189	15	0	100	0	0			
	144	9	0	75	0	0			
	99	3	0	50	0	0			
	52	5	0	25	0	0			
	20	16	0	12	10	0			
	10	12	0	6	5	0			
	8	1	0	12	10	0			
	3	13	3	5	0	0	5	0	0
	34	11	10	37	10	0			
	12	16	6	12	10	0			
	13	16	10	12	10	0			
	4	2	2	5	0	0	5	0	0
	3	2	6	3	18	0	—	—	—
	2	12	11	3	8	3	—	—	—
	1	5	1	2	8	9	—	—	—
	0	15	10	1	12	6	—	—	—

preſent Method of aſſeſſing, are too high; for
und, and the Taxes on conſumable Commodities
be.

he Reader may not imagine the Payments for
Over-ratings are of very little Conſequence with
by Compariſon, on the ſuperior Ranks, it gains

STATE Numb. II.

Aſſeſſments of TAXES for a Family of each Rank, Degree or Claſs, in *England.*

In Time of WAR.

ENGLAND's Quota of TAXES is here ſuppoſed to be Nine Millions of Pounds a Year.

Ranks, Degrees and Claſſes,	Numb. in Calcul.	Annual Incomes or Expences.			Amount of TAXES *per Annum.* Preſent Aſſeſſment. Rates *per* Pound.		Amount.			Equal Aſſeſſment.			The *Projector*'s Aſſeſſment.		
		£	s.	d.	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
The Nobility and landed Gentry,	1	20000	0	0	6	5	6378	18	0	3750	0	0	150	0	0
	2	10000	0	0	Ditto		3197	16	0	1875	0	0	150	0	0
	3	8000	0	0	Ditto		2560	10	0	1500	0	0	150	0	0
	4	6000	0	0	Ditto		1923	4	0	1125	0	0	150	0	0
	5	4000	0	0	Ditto		1285	18	0	750	0	0	150	0	0
	6	2000	0	0	6	6	654	2	0	375	0	0	150	0	0
	7	1000	0	0	6	9	336	13	0	187	10	0	150	0	0
	8	800	0	0	Ditto		269	15	0	150	0	0			
	9	600	0	0	6	10	204	9	0	112	10	0			
	10	400	0	0	7	0	139	3	0	75	0	0			
	12	200	0	0	7	3	72	5	0	37	10	0			
Freeholders,	13	100	0	0	6	2	30	16	0	18	15	0			
	14	50	0	0	6	3	15	12	0	9	7	6			
Farmers,	16	100	0	0	1	7	8	1	0	18	15	0			
	18	40	0	0	1	10	3	13	3	7	10	0	7	10	0
Tradeſmen in *London*,	19	300	0	0	2	4	34	11	10	56	5	0			
	21	100	0	0	2	6	12	16	6	18	15	0			
Tradeſmen in the Country,	22	100	0	0	2	9	13	16	10	18	15	0			
	24	40	0	0	2	0	4	2	2	7	10	0	7	10	0
Manufacturers in *London*,	25	31	4	0	2	0	3	2	6	5	17	0	—	—	—
	26	27	6	0	2	0	2	12	11	5	2	4½	—	—	—
A Manufacturer—Country,	29	19	10	0	1	3	1	5	1	3	13	1½	—	—	—
A Huſbandman or Labourer in Ditto,	30	13	0	0	1	3	0	15	10	2	8	9	—	—	—

Note, That the Sums inſerted for Taxes, according to the preſent Method of aſſeſſing, are too high; for the Land Tax is put at full Four Shillings in the Pound, and the Taxes on conſumable Commodities ſeem to me to be an Eighth Part more than they ſhould be.

I think it neceſſary to mention theſe Things here, that the Reader may not imagine the Payments for Taxes to be greater than they really are; for if they were in Reality as they are here ſet down, I apprehend that about Nine Millions of Pounds a Year would be raiſed in *England* only.