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From the Author

AN
ADDRESS
TO
THE PUBLIC,
IN
JUSTIFICATION OF THE CONDUCT
OF THE
AUTHOR
OF THE PAMPHLET ENTITLED
OBSERVATIONS ON FRAUDS
PRACTISED IN THE
COLLECTION of the SALT DUTIES,
AND THE
Misconduct of Officers fairly stated.

R E A D I N G S:
PRINTED BY SMART AND COWSLADE;
AND SOLD BY MESSRS. ROBINSONS, PATER-NOSTER-RROW;
AND STOCKDALE, AND DEBRETT, PICCADILLY,
LONDON.

TO THE READER.

IT is unpleasant to be under the necessity, from duty, of exposing the conduct of any description of men. But yet, when such necessity becomes absolute, as in the present case, it is some consolation that in the perusal of the following pages, however positive and bold the observations may be drawn; it will appear to the candid Reader that, throughout the whole of the Author's proceeding, his object has only been to obtain justice to the community in general, and individuals in particular, by promoting a fair and equitable duty to be raised on Salt. From whence the revenue would receive a very considerable increase, an object on every account to be attended to, however flourish-

(iv)

flourishing a State may be, since a strict administration of justice is the basis of a firm and lasting Government. As a proof that the Author did not look for other emolument to himself and family, than the fair profit they have been long entitled to receive, but have for upwards of twenty years been deprived of, he proposed no recompence for these losses, but freely offered his assistance and exertions to promote the good intended. If justice could have been so obtained, he would have been happy in the discharge of a duty he considers every member of the community bound to perform, with the reward only of the inward satisfaction of having acted right; and likewise with the additional pleasure of proving any persons, appointed by his Majesty to an office of trust and importance, willing to discharge their duty as soon as information is given of the necessity of their interference; and that complaints are enquired into by them with impartiality, and

(v)

and redress administered with fidelity. But if the Author's motives were agreeable to the above principle, and if it should become manifest from the mere lapse of time that he felt himself contemptuously treated and the public welfare neglected, it is but natural and perfectly consistent with the same principles that he should disregard opposition or difficulties; and persevere in the discharge of his duty for the benefit of the community, with resolution, firmness, and even boldness; especially if he has reason to think his conduct and character will bear every test by which interested combinations of men may attack it.

On the above account he confesses that he has no fear, except from the want of those abilities, so arduous an undertaking must require, of being defeated in obtaining that redress without injury to his country, (at so awful a period as the present) which he is determined, if possible,

(vi)

ble, to accomplish. But in this respect also, he feels some satisfaction from the moderation of his terms for withholding any publication, being no other than to have his evidence protected from persecution, and the Deputy Salt Meters to have their pay secured for their labour, until opportunity offered itself to investigate the business. He proposed no terms to indemnify his relation from persecution and loss, which probably will be fatal to herself and family, if that countenance is withheld which seems necessary to put a stop to fraud of so extreme a degree. The author flatters himself likewise, that his principles are so well known, that his persevering even at this time, will be attributed to his opinion, that if the conduct at the Salt-Office is not in some degree superceded, it will give occasion to the enemies of the country, to turn greatly to the general disadvantage. And having some years since entered on this business in a just and

(vii)

and liberal manner, he considers that his relinquishing it will tend to greater injury to the State, than a manly perseverance; and would certainly reduce him to a disgraceful and contemptible situation, from the want of evidence to prove the charges, &c. when called upon so to do, at any distant and uncertain period of time; since from their present persecution, and unjust treatment they must, without protection, soon fall a sacrifice to iniquity, and probably end a miserable life in a Goal.

ADDRESS

ERRATA.

PAGE. LINE.

- iv 22 For turn greatly, read, turn *it* greatly
- 3 2 Infert *a* before confirmation
- 45 1 For in part of p. 54, read, *from* part of p. 54.
- 49 16 For a lighter, read, *the* lighter
- 51 2 For implies, read, *imply*
- 56 13 After discouraging them, infert, " It is however
unfortunate, that it should happen as it were by
accident, I had almost said providentially, that
the Commissioners should, according to the cus-
toms and rules of their office, as I suppose, pro-
mote Sedgrove and Lock very soon after the
very serious charges I had made against them,
and proved, as it is said, according to the mode
and practice of their Office, and also by their
order : had they maturely considered the case,
prudence as well as justice would have forbid
this effect ; but it is possible, that thinking
themselves safely immured within their own
walls, and as no complaints are heard by them
within, they may suppose that none of their pro-
ceedings can be brought into notice without."
- 66 6 For of delivery, read, *of the* delivery
- 67 10 For acquiesced to, read, acquiesced *in*
- 69 7 For reflects great honour in, read, reflects great
honour *on*
- 70 16 For injurious, read, *injuriously*
- 76 1 For tho' odious the false, read, *the* odious *tho'* false
- ib. 21 For nor, read, *not*.

ADDRESS, &c.

IT is by no means uncommon for a plain man with good intentions to be so confident of the truth of what he may propose (either for private or public benefit) as not to be sufficiently cautious in guarding against the artifice, power and interest of those who come within the line of his notice: and by such omission it is frequently seen that the best intentions are defeated: the exertion and influence used to obscure it is generally seen to arise in equal proportion with the importance of the object in view. Therefore as little or no benefit has as yet accrued to the public from the bold charges and assertions made in a pamphlet, which was published in 1793, entitled, *Observations on Frauds practised in the Collection of the Salt Duties, and the Misconduct of Officers* fairly stated; and from other proceedings, it ap-

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pears to be incumbent on the author not only to vindicate his conduct from the want of caution above alluded to, but from any other suspicion which may arise injurious to his integrity; since this would have been an unpardonable omission in him who states in the beginning of the Observations, &c. that from experience he knew that redress was not to be expected from the Salt-Office. From which reason it should seem necessary, in justice to his own character and reputation, that he should request the public to attend to the following narrative of his proceedings throughout this business, as well as to some points he may make on the various occurrences that have happened in the several years he has been so principally concerned in it, before they pass their judgement on his conduct, or consider him to be defeated in the success of his arduous undertaking.

In the above pamphlet the author endeavoured to be as concise as the importance of the various assertions would admit, considering the authority and weight of those whose interest it was to baffle and defeat the intended good. The Reply to a Pamphlet called a Refutation of the Charges, &c. is as short likewise as could consistently be for the

the purpose of proving the said Refutation to be Confirmation of the Charges, &c. it professed to refute, but how far success has attended this attempt, the reader will form his own opinion.

Although the author of this Address to the Public is from every motive desirous of intruding as little on the reader's time as possible, and particularly on so dry a subject, conscious of his inability to afford entertainment even on any; yet standing single and unsupported as he does in so arduous a task as to obtain justice and promote an increase to the revenue, notwithstanding the opposition of many interested and therefore earnest persons, and discouraged by officers under the controul of a Board which seems to have acted by its own customs and private rules, without adhering strictly to the laws and constitution of this country; it will be necessary from the nature of such a situation that I omit no proceeding that tended to promote the benefit of the public I had in view, or the justification of my own conduct; to let none of the extraordinary occurrences which have happened in the business pass unnoticed, and especially as they will give some idea of the very powerful interest which has been made in opposition to me. Although I may ap-

(4)

pear to have been ridiculed for my presumption in this undertaking, I flatter myself that the justness of my complaint and charges, &c. and my firm and steady perseverance has deterred even the Commissioners of Salt Duties from putting me to the test, notwithstanding I have been demanded to prove my charges, and have done it according to their directions, and solicit nothing so much as to be called upon to prove them in any court according to the laws and constitution of this country. Should I succeed in this my solicitation, I am confident that presumption will attach to my opponents, and not to myself.

It is stated in p. 5, 6 and 7 of the Observations, &c. that on account of a near relation's loss of her husband, which happened in the beginning of the year 1772, I became acquainted with the whole of the salt trade, the widow being left with the management of considerable salt works in the Isle of Portsea; I thereby soon discovered great inattention in the salt officers to their duty, and that they gave indulgence to some importers in preference to others; nor was it long before it appeared evident to me that partiality was shewn at the Salt-Office in favour of the proprietors of refineries,

(5)

refineries, and consequently to the prejudice of marine salt proprietors, independent of all the local advantages the refineries enjoyed.

Before the end of two years I waited twice on Mr. Elliott, the late Secretary at the Salt-Office, who had professed great esteem for my relation's husband and his family, to whom I not only made my complaints, but assured him that I would bring evidence to prove them; however all was in vain, no credit was to be obtained for any thing I asserted, as he declared that one or two of the proprietors of the refineries were his particular friends, and he was assured that they had no advantage, but that the balance was clearly against them; being assured to the contrary, I determined to obtain all the information I could, and wait the opportunity of communicating it in a different channel than through the Salt-Office; the above experience, and common report, giving me very small hopes of success from that quarter. About the year 1788, I applied to a respectable gentleman to present my complaints to the Right Honourable Lord North, then First Lord of the Treasury, in respect to the advantages the refineries had in comparison with the Marine Salt Works, to which this gentleman readily consented

(6)

fented. I was much obliged to him, and under the principle of candour told him that before I could think myself entitled to his confidence, it seemed necessary for me to apprise him of the full contents of my request, I therefore drew up the whole of my complaints at that time, and presented them to him for his consideration, and waited on him in a short time after, when he said that he was under the necessity of declining his assistance, for the subject was of that sort which would operate against the interest of his particular friends. Although no other fair opportunity offered, and the trade of Marine Salt became so exceedingly oppressed about the year 1790, that I was determined to bring my complaint forward in the best manner which should occur to me, as it seemed necessary for my relation to relinquish her works, (as many of the proprietors at Lymington had done) if redress could not be obtained. Therefore, being from my own observation, and from the information I had collected, assured that great loss attended the revenue from the frauds practised with the countenance of officers, and being confident likewise from the information of officers and others, that great increase of weight is obtained when the refined salt is weighed immediately

(7)

mediately from the hot warehouse, and exposed a time to the natural moisture of the atmosphere, and that thereby the revenue sustains very considerable loss indeed, and the above being a circumstance which operates against the revenue in many other instances, and as the Right Hon. Mr. Pitt has ever been approved for his strict attention to the just receipt of the revenue, I judged that the most favourable line I could pursue was to obtain permission to communicate the information I had, with my observations and sentiments on the subject to him. Under the above resolution, about August, in the year 1791, I requested a respectable gentleman to procure me the favour of having my papers laid before the Right Hon. Mr. Pitt. My request being complied with, I drew up some examples to prove that I did not proceed without a tolerable foundation, together with various observations and arguments; and stating that I had experienced that no redress was to be had from the Commissioners, and remarked that the physical salt made at the Sal Almoniac Works paid no duty, and that large quantities of common salt were sold from the said works which paid no duty likewise; and further, that by the present mode of allowing salt for the use of the fisheries, it gave the opportunity,

(8)

tunity of introducing considerable quantities of salt for other uses without duty, and that large quantities of salt were actually bought and sold without paying any duty at all, inasmuch that I am confident that this indulgence gives a larger gain from the fisheries than all other circumstances together: all these particulars I left about the month of October, in the same year, with the above gentleman. Soon after hearing that one of the Deputy Salt Meters had, from a principle of justice, collected many instances of mal practices in the port of London, which came within his own knowledge, I desired to be informed of the name of such meter, and when I had learn'd this, I desired he might be assured that I had presented my observations on the subject, and that he should, if willing, unite with me in the endeavour to effect this good purpose; and I received for answer, that the meter, Robert Jones, consented to unite with me, but not with others in this endeavour. Upon this unexpected acquisition of the authentic information I knew a Deputy Salt Meter was able to bring forward, I thought it proper to inform the above gentleman of it, and to consult him whether it would not be most adviseable to defer the troubling Mr. Pitt until I could obtain Mr. Robert Jones's ex-
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(9)

amples and observation, and present them together with my own. To do this took up so much time that Mr. Pitt did not receive them until a few weeks before the meeting of Parliament, consequently he could have little leisure to attend to them until after that session. I cannot omit observing how much I was surprized when the above gentleman told me that he was not a stranger to the subject, although I was not to expect that he could take any other part in the business than procuring my papers to be presented to Mr. Pitt. He said that some of his friends who were proprietors of Marine Salt Works, had a few years before applied to Mr. Pitt, in hopes of obtaining some relief, particularly for the remission of the duty on coals used in the manufacture of their salt, and said that although Mr. Pitt could not grant their request, for good reasons; yet he seemed to be sensible that they were in need of relief, and appeared to be willing to have afforded it, if his friends could have given sufficient information to have authorized him so to do; and said that he believed that his friends had no conception of the magnitude of the information I had obtained, and desired me to communicate the whole to a worthy gentleman,
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from whom he was sure I should receive much assistance, I readily promised, as may be supposed, to perform this his request, and entered upon it with much solicitude. I told him that I was acquainted with the application he had noticed, having been requested to unite in it, both with my assistance and in expence on the part of my relation, I readily complied in the first, but declined the latter request, being assured that success would not attend the application, having been one of a committee appointed by the Commissioners of the Thames Navigation, a short time before, to apply to the Right Hon. Mr. Pitt, for the remission of the London port duty only, on the coals which passed a stated distance above London, for the purpose of expending the amount of the said remission in the improvement of the navigation of the Thames. In this application we had not been successful, and I had conceived that the arguments used against us applied to them with greater force, as it was not likely that Mr. Pitt should find opportunity to consider the papers I had presented during the sessions, so it was not extraordinary that they should not be thought of afterwards, until something occurred which might bring them to mind; therefore fearing lest this important matter should be forgotten, I begged

begged to be indulged with permission to wait on the Right Hon. Mr. Pitt, to have some conversation on this subject. I was appointed to the honour of waiting on him on the 10th of November, 1792. I then took the liberty of saying, that as no access was to be had to the Commissioners of Salt Duties, I expected no redress from them, and as they could not from their situation be expected to have any knowledge of the business, other than they derived from their officers, on whom they had no check, consequently they could not have the means of knowing whether they were deceived by them or not. Although the accounts, &c. might be kept very accurately in their office, yet having no controul over the whole of their collection, they were under the necessity of confiding in their collectors, and therefore whatever bad practices they may be guilty of, the Commissioners have not the means of detecting them. Mr. Pitt desired me to explain some of the charges I had brought forward, and required much information on several accounts. I said that I came forward for the purpose of promoting justice and doing good; that I would give information, to the best of my ability, without any reservation to my relation's interest,

(12)

terest, but on the contrary, I would give the turn of the scale against her. I said I had enmity to no one, I did not wish to remove a person from the Salt-Office, and that I had no avaricious views. Being asked in what proportion the increase amounted to by weighing the salt from the hot warehouses, I said it could not be ascertained, but from experiment, though supposed to be between a 7th and 10th part. In answer to a question whether the quality of the salt would be injured if the hot warehouses were not used? I answered that I supposed it might, but I had no experience of it, (but I am now certain that the hot warehouses may be used under such regulations as will not be injurious to the revenue, nor an injustice to those, or to the marine salt proprietors). Mr. Pitt then fixed upon three of the charges of frauds, and asked me if I could attend him on the 12th, the Monday following, and give him proof of them, I said I undoubtedly could, without the assistance of the papers, which I left with him, and withdrew. I waited on Mr. Pitt on the 12th, as proposed, when he informed me that he had not time himself to give me the attention he wished, but said that his Secretary, Mr. Long, who was present, would

(13)

would give every attention to all the information I should give him: Mr. Pitt then asked me to explain several of the complaints, and particularly to give an explanation of the charge called a drum-head to Mr. Long; he then reminded me that I was to prove three of the charges he had pointed out, which I did in such a manner as for Mr. Pitt to acknowledge that it was to his satisfaction. I was then desired to retire, and Mr. Long would wait on me; he did so shortly, and informed me that Mr. Pitt would consider the business, and I might call on Mr. Long in a short time; which I accordingly did, and Mr. Long acquainted me that Mr. Pitt had desired him to tell me that it was proper that this business should pass through the Salt-Office, and desired me to present my complaints to the Commissioners of the Salt Duties. I confess, that being confident no redress was to be expected from the Commissioners of Salt Duties, I felt this message rather unpleasantly; but I soon saw the propriety, on Mr. Long's stating it, and saying he feared there was too good ground for complaints. After a little consideration, I determined to wait on Mr. King, the Secretary, at the Salt-Office, when I informed him of the nature of the complaints I had to make, and expressed my wish in the strongest terms of producing

producing a regulation of abuses in a way that would obviate the necessity of my presenting the complaints; I told him how well I was acquainted with the whole of the business; I begged him to procure me an introduction to the Commissioners, for I could convince them of the truth of my complaints, and avoid unpleasant consequences; and on the other hand I assured him that the Commissioners would find me a steady and persevering man in so good a cause. I enquired of Mr. King the method I should pursue to introduce my complaints to the Commissioners. He told me they were to be directed to him, and it was his province to lay whatever was proper before them.

Before I fixed upon any specific complaint and charge which I thought proper to lay before the Right Hon. Mr. Pitt, I was acquainted with the means of proving by evidence every one of those I produced; therefore as my principal attention was employed in selecting a few instances by which I might prove each charge, and to arrange them in some, though not in a regular order. I was enabled to deliver my complaints, &c. to Mr. King by the latter end of November, 1792, to be by him laid before the Commissioners of the
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Salt Duties, with the letter I presented at the above time. Some observations on them are contained in part of my pamphlet entitled Observations on Frauds, &c. from part of p. 9 to part of 24. The charges are six in number.

The first, The remissness of the officers in the discharge of their duty.

The second, That officers have known of ships which have delivered over the quantity stated by the permit to have been shipped, and seized only a very small proportion of the surplus according to their duty, and suffered the revenue to be defrauded of the remainder, but to accomplish this they made a false entry, whereby the Commissioners of Salt Duties were deceived in a two fold degree; the one, by the real quantity delivered from the ship being concealed from them, and the other by obtaining merit from the Commissioners by seizing a small quantity when they ought to have seized the whole, instead of giving it to the importer, and thereby defrauding the revenue. These instances clearly prove that the officers impose on the Commissioners and their Secretary, and laugh at them, notwithstanding
Mr.

Mr. King has told me, that they have such a check upon their officers, that they cannot deceive them ; but upon my expostulating with him on the absurdity of such an idea, when he knew that there was not a person in the Office who had knowledge of any thing out of it, he acknowledged the truth of my observation, but said that Mr. Warren, and I think he mentioned a Mr. Williams, were Collectors in whom they could place great confidence ; and said moreover, that they did the best they could : by which I presume, he meant that the Commissioners and these officers exerted themselves in fulfilling the trust reposed in them, as far as men could go.

The third, that officers connive at a particular mode of fraud practised under the management of Mr. Weston's scorers, called a drum-head, and by which the real quantity in the ship is not known ; therefore the quantity stated to the Commissioners is less than the ship did contain. It may not be improper just to mention, that Mr. Weston has been accustomed to send people of his own appointment to deliver his salt ships, uncontrouled by officers, meters, or others, and even to deliver ships without being properly entered.

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The fourth, That officers have taken bribes in money and entertainment to suffer frauds to be committed on the revenue.

The fifth, That officers have reported, that ships have delivered a less quantity, than they did deliver, for the purpose of deceiving the Commissioners and defrauding the revenue.

The sixth is of a very extraordinary nature, for notwithstanding the ship delivered a greater quantity than was stated to be shipped in her, instead of seizing the surplus, the officers reported to the Commissioners that the ship lost so much salt as to authorize 21 tons 1 qr. 6 bush. to be shipped duty free ; which is the same in fact as drawing upon the revenue for near 200l. and giving the money to the importer.

Soon after the date I received the following letter :

“ SIR,

“ By order of the Commissioners, I am to acquaint you that they have given the several complaints stated by you, of negligence, supine-

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ness, and fraud, in the conduct of their officers in the port of London in charge to them, and required their answer thereto; and by their report they assert, that such accusations are undeserved and unfounded, which they offer to prove; it therefore behoves you, and the Commissioners expect, after your having made such charges against them, that you substantiate the same, by producing affidavits of the facts, and that you transmit the same to the Board, for their further consideration.

(Signed) " W. B. KING."

" SALT-OFFICE, Dec. 12, 1792."

After receiving the above letter, I waited on Mr. King, to enquire of him, if the Commissioners had any particular mode for the affidavits to be drawn up by? Being answered in the negative, I examined the evidence myself to every particular instance, before I drew up any affidavit; when the whole were compleated, I delivered them to Mr. King, and they were presented to the Commissioners on the 8th of January, 1793, with the letter, as stated in the Observations, &c. in part of p. 25 to the end of p. 43.

To

To prove the first charge, the four Deputy Salt-Meters swear, that Samuel Warren, the Collector, was hardly known to them, and that the other officers have not attended the delivery of salt ships until very lately.

To prove the 1st instance of the 2d charge, Robert Jones and James Wilson have made affidavits.

To prove the 2d instance of the 2d charge, Robert Jones has made an affidavit.

To prove the 3d instance of the 2d charge, James Wilson has made an affidavit.

To prove the 1st instance of the 3d charge, Robert Jones, James Wilson, and Harry Walker, have made affidavits.

To prove the 2d instance of the 3d charge, Robert Jones, Harry Walker, and Soal Christmas, have made affidavits.

To prove the 3d instance of the 3d charge, Robert Jones, Harry Walker, John Stanton, and Soal Christmas, have made affidavits.

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To prove the 1st instance of the 4th charge, Robert Jones and James Wilfon have made affidavits.

To prove the 2d instance of the 4th charge, Robert Jones has made an affidavit.

To prove the 1st instance of the 5th charge, Robert Jones, James Wilfon, John Grimes, and Richard Betts, have made affidavits, and the records of the county of Middlesex may be referred to.

To prove the 2d instance of the 5th charge, Robert Jones, James Wilfon, John Grimes, and Richard Betts, have made affidavits, and reference may be had to the records of the city of London.

To prove the 3d instance of the 5th charge, Robert Jones and James Wilfon have made affidavits, and the records of the city of London may be referred to.

To prove the 4th instance of the 5th charge, James Wilfon has made an affidavit, and reference may be had to the records of the city of London.

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To prove the 6th charge, John Grimes has made an affidavit, and the records of the city of London may be referred to.

Most of the above instances and charges have the additional proof of the Deputy Salt-Meters' books. (In justice both to the salt importers and the officers who are noticed in the instances already adduced for their malpractices, I must here observe, that if I had not withheld many instances of a like nature to those already produced, very few of the importers, and not more than one of the officers, would have any cause to exult at their being without imputation of offence in the public opinion; as their misconduct can be equally well established with the rest).

Before I presented the affidavits to the Commissioners, I had communicated my proceedings in this business to the gentlemen Marine Salt Proprietors and requested their countenance and support, which I did likewise to the gentlemen of the White Chapel Company of Salt Importers, well knowing they had not been in the practice of the above frauds and were sufferers by them. Having no confidence in the gentlemen at

(22)

at the Salt-Office, and fearing that I might be there fixed without some countenance and support, I obtained a meeting of Salt Importers, and Proprietors of Salt Works, to be held at the George and Vulture, on the 23d of January, 1793, which was adjourned to the 25th. The many important observations that were made at that meeting, are stated in the Observations, &c. from p. 43, to part of p. 49. A Committee of Proprietors was held on the same day, by which it was resolved to request Mr. Vanderstegen to apply first to the Board of Salt Commissioners, for information respecting the complaints made to them against the Salt Officers within the port of London, for various frauds and omissions of duty : and likewise to wait on the Right Hon. Mr. Pitt, the Minister, to explain the proceedings of the before-mentioned meetings, and to report any answers to the Committee at their next meeting.

At the above meeting of the Committee, the proprietor of the salt works being present, whose partner had given information at the Salt-Office that the Collector at those works had offered him 500l. a year, if he would suffer him to manage the duties on his salt in the manner he stated. This circumstance, and the treatment the proprietor

(23)

proprietor received at the Salt-Office is stated in p. 53 of the Observations, &c. But the gentlemen reverting to this circumstance, the name and description of the collector Williams being given, and (if I am right in my conception, that Mr. King mentioned the name of Williams to be the other confidential collector with Mr. Warren, as above observed, it is not improbable that this Williams is that person,) a proprietor of a distant work not only recollected a knowledge of the man, but as a proof of its being one and the same person, related several notoriously infamous transactions this collector had been guilty of, both in the above and other capacities, and which had come to the knowledge of both the gentlemen present ; from which I observed that he possessed the full ability to deceive the Commissioners, and which seems to endear them so much to their officers, viz. to seize or notice a small part or offence, under the pretence of honesty, for the purpose of sanctioning a great fraud or offence. Strange and unaccountable as it must appear, although there has not been resolution enough to continue the collector as above accused in the same collection, yet he, like other accused officers, Sedgrove and Lock, is promoted by an appointment to a collection of greater profit

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(24)

at Bristol. The gentlemen of the Whitechapel Company of Salt Importers, ignorant of the frauds, &c. which I disclosed to them, professed themselves willing to give me assistance, but said they had not the means of getting information, except through myself; they knew that loss rather than gain attended that branch of their trade, they conjectured that some malpractices must have been used, but had no idea of the extent of them. When I read the charges and proofs against Mess. Bowley and Co. they said they were astonished that such a man could be guilty of such an offence to common justice, who was of so serious deportment, and made such strong professions of religion. The proprietors who attended the meeting, and those likewise who did not, but continue their works, have informed me that they were all ready to render me assistance, but had not the opportunity of obtaining information. I cannot omit remarking here, that one of the proprietors at the Committee, said that he had been some weeks in the neighbourhood of the refineries, and that from the information he was enabled to obtain, he thought that the increase of weight arising from the refined salt being weighed from hot warehouses and exposed to the air was nearly a 10th part. After delivering the affidavits to Mr. King, I heard nothing

(25)

thing from the Commissioners, but I was informed that the affidavits were read in several of the ale-houses the officers resorted to, and that the officers expressed themselves confident of being supported, whatever charges might be brought against them; and that myself, and the Deputy Meters were to be crushed by the combination and importance of those importers who benefited by the frauds, and the officers who supported them; without taking into their consideration that plain men, with upright intentions, and supported by stubborn facts, are not easily subdued, and especially when they have avoided the bringing forward some of those very officers whose testimony must confirm the justice of the charges made; this sort of evidence has hitherto been withheld, from a principle of humanity; experience having given but too just reason to suppose that if any officer presumed to discharge his duty according to his oath he would soon be deprived of his station. Having been informed that a Board of Commissioners was to be held on the 29th of January, 1793, in compliance with the request of the Committee of Salt Proprietors, I acquainted Mr. King, the Secretary, that I was appointed by the Committee of those gentlemen to wait on the Commissioners, if I might be permitted

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(26)

mitted so to do. When learning from the Secretary that no admittance was to be had, I said that I was requested to beg the Commissioners to inform me of their proceedings in respect to the complaints made against their officers; and that they would be so obliging as to acquaint me with their determination, that I might lay the same before the Committee. To this message the Secretary, on his return, delivered me the following answer: 'That they should do their duty in investigating this business, and that they should afterwards take such steps as they should think proper.' But from the conversation I had with the Secretary, I learnt that the officers accused had made many affidavits, and likewise that the Commissioners seemed to doubt whether greater credit should not be given to the affidavits of the officers accused of defrauding the revenue, than to the affidavits of those whose object must be to promote justice, never considering that the affidavits in several instances were supported by the Records of Courts of Justice, beside the addition of the Deputy Meters books. Though to this it may be replied by them, without inducing me to subscribe to the opinion, that these Meter's books are a sort of evidence to which they choose not to give any weight. It will naturally be supposed
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(27)

from my Observations, &c. and from the generality of my sentiments, that any thing done at the Salt-Office would not greatly surprize me; but notwithstanding, when I considered the very proper letter I received by order of the Commissioners, in justification of their officers reputation, and which directed me to substantiate the charges I had made against them by affidavits, &c. I must acknowledge that I was astonished when the Secretary delivered the Commissioners answer, and informed me of the accused officers affidavits, even though I knew of them before. In what situation the Commissioners consider themselves I know not, but I am certain that the excellent constitution of this country affords protection to the property of every individual, and has not vested authority in any Board of Commissioners, or Court of Justice to judge the evidence of any person to be inadmissible at their pleasure. But the reason given why the Commissioners of Salt Duties use this power is of a very extraordinary nature,—because the persons accused have made affidavits that they are not guilty of the charges made against them; whereas the willingness of the accused persons to swear that they are innocent of the practices laid to their charge, is the
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strongest reason why the Commissioners should have adopted the fairest mode of supporting them, by giving them the opportunity of meeting their accusers openly ; but to suffer these men to make affidavits of their innocence, is not only giving countenance to perjury, but it is folly likewise, for the affidavit of an accused person by no means exonerates him. What opinion must thinking persons form of a Judge on the Bench, if upon the offer of a criminal to make affidavit of his innocence, he was at once to acquit the prisoner, and discharge the prosecution ? The most charitable opinion that could be formed must be that, such a person had very imperfectly fulfilled his duty. But here we are to consider in what light this conduct will appear, if there is only ground to suspect that these officers had assented to their guilt, but were advised to make affidavits to the contrary. In my letter to the Commissioners, when I presented the affidavits, and proofs of the charges, I demanded that my evidence should be prosecuted for perjury, if deserving of it ; I therefore from the order to me to substantiate my charges, considered myself entitled to a fair discussion of them ; I am not, in justice to my country, to my evidence, and myself, to be satisfied without it. I consider the Commissioners
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conduct in this instance an injury to the constitution of the country ; it renders the property of salt proprietors almost as insecure as if at the disposal of a French tribunal.

Every one knows that all the Commissioners of the various taxes give up their time, trouble and expence without recompence, and take an oath to discharge their duty without partiality or prejudice ; it is therefore to be supposed that the Commissioners of the Salt Duties, who are liberally rewarded for their trouble, take an oath to the above import, which oath I consider as highly satisfactory, it being a good guard against improper applications. I have been told that the Commissioners in their justification say, that they have followed the customs and rules of their office in this instance ; possibly they may, and if it is so, that certainly is the reason why the general opinion is that no redress is to be expected from them, and the best reason why the sooner an alteration is made the better. I have heard that, if good ground could have been found, I should have been prosecuted for the stand I have made ; but as my intention is to discharge my duty faithfully as a member of
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society, I have no fear on that head: I entered on this business with long experience and great information; I undertook it on principles of justice and public good. No person can accuse me of acting interestedly in any transaction of my life, but to promote the good I wish, and to obtain the justice I think is due, I have offered to give up my time and use my utmost endeavours to regulate the Salt Duties, and encrease the revenue 200,000l. per annum, provided that very moderate expences are repaid me, and two confidential persons are appointed to assist me, and that if success attends my endeavours, a compensation shall be made to my family fully equal to the loss sustained; therefore it cannot be suspected that I shall desist from any exertions; and although my abilities are mean, I believe it is known that I can persevere with some steadiness.

On receiving the above answer from the Commissioners, I drew up a narrative of my proceedings, from the time Mr. Long informed me Mr. Pitt desired I would present my complaints and charges to that Board; and requested Mr. Long to present it to Mr. Pitt on the 12th of January, 1793; and on the 30th of the same month I waited on Mr. Long with further information,

who

who returned me the preceding letter, and asked me if I had any objection to Mr. Pitt's communicating every thing I had stated to him to the Commissioners of Salt Duties, and consult them; and whether I would then come forward. I answered, that my object was good to the public in general, and the individuals in particular who had been long injured; that I was ready and desirous of doing any thing that would promote that end; that it had been my wish to remove none, but I thought it might be necessary to controul and correct the Office. Mr. Long then said Mr. Pitt's request will give you much trouble, in addition to that you have already had: I said I did not regard trouble to do good. Mr. Long then informed me that Mr. Pitt desired I would draw up a memorial and present it to the Lords Commissioners of his Majesty's Treasury, stating all the complaints and grievances I shall judge proper, giving my opinion likewise of the means likely to produce remedies; in order that the Commissioners of Salt Duties may be applied to for their reasons why such remedies should not be adopted, and to propose other modes for that purpose. After which the Lords of the Treasury would determine on the plan most likely to remedy

medy the evils. From the nature of the business, as well as from the number of complaints and charges, affidavits, &c. the memorial must unavoidably be of considerable length; however, I drew it up as soon as possible, and presented it in the beginning of the following month.

Notwithstanding the complaints and charges I had presented to the Commissioners of the Salt Duties against their officers, yet I had frequent occasion to communicate to Mr. Long various schemes and plans formed and endeavoured to be executed, not only to defraud the revenue in present, but if they had succeeded in their deep-laid intentions the duty on salt would have been optional on the part of the manufacturer or the importer, whether any should be paid or not.

As the success of these schemes depended on the appointment of Mr. Weston and Co's. servant and scorer, Wm. Yarranton, and another gentleman, to be Principal Salt-Meters and to assume the office of Deputy Salt-Meter likewise, the chief part of the following pages will relate to this subject; and especially as I was under the necessity of publishing my Observations on Frauds, &c. about November, 1792, on that account, and
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a reason analogous, is now a principal cause of the present intrusion.

In page 16 of the Observations, I have stated that until Robert Jones was appointed a Deputy Salt-Meter, Mr. Weston, who manages the business for the Thames-Street Salt Company, was under little or no controul; that persons called light-fillers, or any persons however unacquainted they might be with the business, were appointed to deliver the salt to Mr. Weston and Co. out of their ships, and no account kept by any Meter of the quantity delivered, but an arbitrary account of the quantity delivered was given in at the Office by Mr. Weston's servants, called scorers. But every Meter being sworn to discharge his duty faithfully, and Robert Jones seeing the impropriety as well as injustice of this proceeding, and indulgence to Mr. Weston and Co. (for the ships of all other importers, were constantly attended by the Meters) insisted that Mr. Weston's should be attended by the Deputy Meters, as other ships were, and a check kept against his scorers. The above check to Mr. Weston's practices necessarily produced frequent observations upon and objections to the generality of his proceedings,
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and naturally likewise occasioned a prejudice to Jones in Mr. Weston's mind, and so much so as probably to induce him to form a determination to silence the man or procure him to be removed from that office.

The first intent will appear by the statement I have given of facts respecting a bond extorted from him, in p. 27, 28, 29 and part of 30, in the Reply to Mr. Weston's Refutation of my Charges, &c.

The second intent is evident, from the part Mr. Weston took by advancing part of the money to his servant Wm. Yarranton, to enable him to purchase one of the Principal Salt-Meter's places in June 1792, long before Mr. Weston had any intimation that Robert Jones would come forward and discover the misconduct of officers and others, as stated in the Charges, and in the Observations, &c. Wm. Yarranton becoming a Principal Salt-Meter by the said purchase, did, in conjunction with Mr. Sanders, who purchased a Principal Salt-Meter's place at the same time, give notice almost immediately to the four Deputy Salt-Meters, that they should do the work them-

themselves, or appoint their own Deputies, and that they should receive the pay for the delivery of the salt which had been accustomed to be received by the Deputy Meters: surely nothing but an absolute proof can be stronger than this circumstance is of the premeditated intent to get rid of Robert Jones and the other Deputy Meters: for it was so precipitate a step, that it was taken before they were appointed to the office. The Deputy Meters did not relinquish their office in consequence of so unwarrantable a notice; and on that account several very extraordinary proceedings will be found to accompany Mr. Yarranton's conduct. On the 30th of October, 1792, Messrs. Yarranton and Sanders were sworn into their office, and now it is that Wm. Yarranton, a Principal Salt-Meter, (heretofore a finecure place) still continuing to be Mr. Weston and Co.'s servant and scorer, and the assumed Deputy Salt-Meter, in conjunction with Mr. Sanders, give their second notice to the Deputy Salt-Meters, that they should appoint their own Deputies, or do their own work, and give notice likewise to all the salt importers by letter. This notice, as it is somewhat curious in its nature, I shall take the liberty of transcribing here.

" Salt Meters'-Office, Dec. 3, 1792.

" SIR,

" WE, two of the four Principal Salt-Meters will attend the receipt of such monies due to them from the merchants and importers of salt, and further desire you will not pay any person money on this account, unless authorized in writing under their hands.

We are, SIR,

Your very humble servants,

" SAMUEL SANDERS.

" WM. YARRANTON.

" Mr. Thomas Seddon."

Notwithstanding the above notice, the Deputies doubting the authority of these Principals to discharge them, continued in their office; and would not relinquish their duty, but firmly persevered as officers of the Corporation of the city of London, to deliver all ships themselves.

On the 5th of November, 1792, an instance occurred which not only disclosed the fraudulent intent of these men, but it discovered by whom they

they were countenanced and supported, for on that day the ship Cato, Captain Henry Marwood, arrived, consigned to Mr. Weston and Co. when Wm. Yarranton, Mr. Weston and Co's. servant and scorer, and one of the principal Salt Meters, brought a man who was neither officer nor meter, and unsworn, to act as Meter to the above ship, and stopped the sworn Deputy Meters in their office of delivering it. On the next day, the 6th, Mr. Bill, a Salt Officer, brought a verbal order for the salt to be put out of the said ship into a lighter without weighing. This extraordinary order was undoubtedly intended to get rid of every check the Legislature had appointed to prevent frauds in the port of London, it rendered the offices of Principal and Deputy Salt Meters at once of no kind of use. I shall not contend whether the order came from the confidential collector in London, or from the principal Salt Meters; there is every reason to believe it had the countenance of both, as from conversation I have had with Mr. Weston, and the principal Salt Meter continuing to be his servant, I conceived him to be a principal party in the business. However, let the order come from whomsoever it might, Robert Jones was summoned by the other Deputy Meters, and he very properly insisted

fisted that the falt should not be delivered without being weighed. It is worthy of remark that on such occasions the Collector of Salt Duties in the port of London is officially active, not to prevent frauds being practiced on the revenue, but to sanction them, as at this time he sent a written order to Mr. Charles Smith, a Salt Officer, directing the falt to be put over board unweighed, and Wm. Yarranton insisted that it should be so done, and said Mr. Weston the importer, and Mr. Ashton, the proprietor, would stand to the consequences. A pretty combination indeed, for the purpose of defrauding the revenue in the gross; consisting of Mr. Warren, (the Commissioner of Salt Duties confidential Collector) Mr. Yarranton, one of the principal Salt Meters, and Mr. Weston's servant and scorer, Mr. Weston, who jointly with his company, import half the falt imported into London, and Mr. Ashton, a proprietor of a very large refinery. Robert Jones went in search of Mr. Warren, to explain the impropriety of the proceeding, but in vain; he wrote to him, and received threats in answer.

Although the intent of this scheme is obvious, yet its extreme notoriety calls for some further animadversion. Mr. Weston, and others, who trade

trade in refined falt, which increases very much in weight from exposure to the air, after having been kept in an hot warehouse, have used various means to defraud the revenue, of deceiving the Commissioners, and thereby of injuring all others in the same branch of trade with themselves. Not content with this, but they have moreover by the connivance of officers, and by the easy conscience and adroitness of Mr. Yarranton, extended their system to the smuggling of falt from the ship, and to the prevailing on the officers to report the ship to have delivered less than the real quantity. And these accounts were made known to the trade, and communicated to the Salt-Office with such ingenuity, that loss has been believed to have been sustained, and falt allowed to be shipped duty free as a compensation. All these operations, as they are of so complex a nature, must have been attended with some extraordinary trouble to the officers, and to Mr. Yarranton, and possibly some expence to the importer and the proprietor. But when Mr. Yarranton was become principal Meter, and had made himself Deputy likewise, certain of the countenance and support of the Collector, and therefore of the inferior officers from the certainty of their being discharged, if they presumed to

to have eyes or ears, he had nothing to do but to exclude the old Deputies from a fight of the permit; then the road would be open and freight before them, to an ample remuneration to the whole fraternity.

The above transaction is noticed in the 18th and 19th pages of the Observations, &c. As I am confident that the Commissioners of the Salt Duties have been deceived, and by their not attending to any information, it is very possible they were ignorant of this transaction; but as it has now been for a considerable time made public, and my charges of frauds, as well as proofs, have been long presented and received by them, without an open and satisfactory enquiry being instituted; but on the contrary, countenance has been given to the accused officers; it is therefore probable that the Commissioners and Salt Officers in London, may be thought unnecessary, and that the expence of their salaries, &c. may be saved to the public, for it seems rather unreasonable to pay gentlemen to sanction frauds on the revenue, when it is their duty and appointment to prevent them. Other instances will occur in support of the above observation.

When

When I waited on Mr. King, the Secretary at the Salt Office, respecting the mode of presenting the Charges, &c. I noticed the impropriety of Wm. Yarranton's weighing the salt to his master, and intimated that the Commissioners should remonstrate with the Corporation of the City on that account; the answer was that the Commissioners had nothing to do with the city officers. However, I found an opportunity of being introduced to one of the Commissioners, and took the liberty of stating to him my wish that the abuses should be regulated, and that I would give any assistance in my power. He replied, 'That it could not be believed that abuses existed.' I informed him that if Wm. Yarranton, Mr. Weston's servant, was suffered to assume the office of Deputy Meter, the revenue would be greatly injured; to which I received for answer, 'That the Meters were City Officers, and they had nothing to do with them.'

After my Charges, and the affidavits, &c. to prove them were presented, the delivery of the ships was regularly attended to, and the surplus salt paid duty to the revenue; my relation's ships were, and continue to be weighed with great exactness, which I expected, and wished, if all

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are upon the same footing; but Wm. Yarranton in his situation of Principal and Deputy Salt Meter, soon found a mode of accommodation on some occasions, by appointing others, not Meters, to deliver over weight, and other means may be, and are used, to render a large surplus appear to be small, and even a deficiency.

I confess that I did not expect that my relation would have occasion to present memorials to the Commissioners of the Salt Duties, to be relieved from the injury and persecution she suffers from the conduct of the Collector, and especially as this Collector, Mr. King informed me was intruded on the Commissioners, when I noticed to him the impropriety of the appointment, on account of his ignorance in the business. It is true that the Deputy Meters continued their duty in delivering the ships cargoes, but could obtain no pay for it, from any of the importers, on account of the notice Yarranton and Saunders had given them not to pay without their order. It may be remarked, that the Deputy Salt Meters, as well as Coal Meters, and others, receive, and have been accustomed to receive, a perquisite of samples, viz. a particular measure of coals or salt, called by this appellation. This perquisite Wm. Yarranton

Yarranton had interest enough to procure an order from Mr. Warren, the Collector, for the said measure or perquisite to be taken to his master, Mr. Weston's warehouse, and it is proved to be continued, whenever opportunity offers of obtaining information of the fact.

Notwithstanding the doubt in respect to the legality of Wm. Yarranton's acting under the assumed character of Deputy Salt Meter, he had interest to obtain countenance enough for the permits, sent from the Cocket Office to deliver the Salt Ships, to be withheld from the old Deputy Salt Meters. This countenance had a two fold effect, it seemed to be an approbation of his assumption, and it deprived the old Deputy Meters of the opportunity of checking and detecting any misconduct in his transactions, for he thereby became the sole governor of all the proceedings from beginning to end; and continuing the like power by being a Principal Meter, and by management, at this time renders information difficult to be obtained, even now the Deputy Meters are established, in respect to the samples, and on other accounts, but especially when favour is intended towards his friends.

As the public may not have been informed what the usage of the Deputy Meters has, until now, invariably been, it may be necessary for me to point out here, that the established custom has been for the Deputy Meters to take ships in routine as they may arrive in point of time, allowing two Deputies to a large, and one to a small ship. Mr. Yarranton has taken the liberty to derange this system, acting himself as a Deputy, although he is only a Principal Meter, by which he contrives that most of the ships (be they large or small) which are consigned to Weston and Co. shall be delivered by himself, or any person he shall appoint.

The Deputy Meters then applied to the Corporation of the City to protect their officers: a difficulty here occurred from their not knowing to what Court or Committee to apply. Application, however, was at length made to the Committee of City Lands, and stimulated by the motive of justice alone, I applied to the above Committee in their favour, and explained the impropriety of Wm. Yarranton's, Mr. Weston's servant and scorer, assuming, as a Principal Meter, the office of Deputy Meter, and weighing the salt to his master's warehouse. See the above
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noticed in part of p. 54, to part of p. 57, and from part of p. 60, to the bottom of p. 62, in the Observations, &c. and from part of p. 21 to the bottom of p. 26, and from part of p. 37 to part of p. 39, in the Reply to Mr. Weston's Refutation, &c.

From part of p. 57 to part of p. 60 in the Observations, &c. is related another equally artful scheme for defrauding the revenue, and probably from all the circumstances, is another contrivance of the same combination, which was concerned in the notable transaction of the ship Cato.

On the 24th of March, 1793, I received information in the country of the arrival of the ship Ann, stating all the circumstances, which are related in the above pages in the Observations, &c. but as the whole was then not thought proper to be brought forward, I shall give the circumstances in detail here. I went to London on the 25th, and having received a general permission to communicate to Mr. Long any particular occurrence that happened respecting this business, and being always treated with great civility and respect, I immediately on my arrival in London waited on
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(46)

that gentleman with the letter, and consulted him what should be done: but unfortunately the Right Hon. the Chancellor of the Exchequer was out of town, and therefore he could not advise me. I then proposed going down and making inquiry in respect to the information I had received, and that I would wait on him the next morning and report what further information I could obtain; which proposal Mr. Long approved. I went immediately and sent for Robert Jones, and after that for the officer, who both confirmed every tittle related in the Observations, &c. and the officer told me, that himself or any officer would be discharged if they dared oppose Mr. Weston in any of these practices. I had no doubt of the truth, for Robert Jones has never deceived me in any instance. The next day I waited on Mr. Long, who was particularly engaged on account of the sitting of the Lords of the Treasury at a Board: Mr. Long however came to me and told me his situation; I informed him that I found the whole a truth, and wished to be advised how to proceed. Upon my observing the particular press of business, I requested that I might be permitted to go and do the best I could, which request he not only granted, but highly approved. I then
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(47)

went into the city and borough, and because the officer was afraid that it should be known that I had any communication with him, I sent to ask if putting two Custom-house officers on board would be disagreeable to him; he said it would be quite the reverse. The officers were placed, and sent away before the ship had delivered all her salt, but by whom discharged I know not, and indeed have not enquired, as the fact was sufficiently proved, both by the surplus above the quantity shipped, and the conduct of the parties. I shall take the liberty of commenting a little on this extraordinary case, which carries the appearance of an attempt to ship salt from Mr. Ashton's works without being weighed for the duty. Information has been given that many tons were put on board without a certificate, and that a considerable quantity was left in a flat, which is all irregular; and it is said that the officer objected to the mode by which this ship was loaded. It is certain that she was cleared there by the name of Capt. Higgins, and entered here by the name of Hutchinson, which manœuvre of change of Captains does away the oath the Captain takes that the ship has received no more salt than she is cleared for; as the Captain who entered the
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(48)

ship was not present when the ship cleared; that oath is dispensed with. In this case Wm. Yarranton appears in a conspicuous point of view, and indeed in his true character: he is servant to Mr. Weston and Co. a ship is consigned to his master under particular circumstances, of which he seems to have been apprized by his conduct; he is the Principal and has assumed under the sanction of his supporters the office of Deputy Salt-Meter to himself and all the other Principals, whose duty is to take care that the revenue is not defrauded, or the importer wronged. A man of moderate genius, of moderate audacity, and of less confidence than Mr. Yarranton found himself to possess from those who support him, would have been dismayed at the idea of what he had to accomplish; but, accustomed and inured to difficulties of a similar nature, on the arrival of the Ann, on the 22d of March, 1793, he politely and boldly informed the officer and Deputy Meter, that the ship would not be worked until Monday the 25th, on account of the variety of other goods on the salt. But extraordinary as it may appear to all, except those who know this man and his associates, it was found on the morning of the 23d that this great variety of goods on the salt was not of sufficient
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impediment to prevent putting upwards of 30 ton into a lighter, which in common is a moderate day's work. The above falsehood and this exertion to defraud the revenue under the sanction of his official capacity, and in obedience to his master's supposed orders and interest, though contrary to his oath and duty, does him credit if the extreme of villainy can be deemed a merit. But as the best planned schemes of bad men are generally liable to some trifling omission, so this Salt-Meter forgot that others had a duty to discharge, and were accustomed to do it with fidelity. There is no doubt but that he had planned the putting the quantity of salt out of the ship on Friday night the 22d, that he should convey the whole that was put into a lighter safe into his master's warehouse on the 23d, on the Saturday, without suspicion, or at least proof, knowing that starving instead of the guillotine was in terror against those who dared to oppose his master. Then on the 25th, the Monday, whatever space appeared in the ship would have been asserted that it had been occupied by the goods he had stated to have been on the salt, after which the ship would have delivered about the quantity contained in the certificate given to the officer, and no notice
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would have been taken of the second certificate : for as the voyage from Liverpool to London is seldom performed in less than a fortnight, there was not only time sufficient to correct the mistake by the post before the ship could arrive, if it had been intended so to do ; but as a proof that it was not, after the officers were put on board, the delivery of the ship was delayed, apparently to give time for the notice of the necessity and the arrival of the second certificate. Therefore it not being improper, I shall repeat here from the Observations, page 59, the answer the officer gave me to my question, if he would do his duty, and seize the surplus salt ? His reply was, that Mr. Weston would get an order from the Commissioners to have the surplus salt delivered to him, for he had whatever he asked for granted, and did as he pleased ; and he said further, that he knew what he ought to do, but if he offended Mr. Weston it would be as much as his place was worth. The above answer implies that the officer was acquainted that this was no uncommon practice, and that although my relation and other salt proprietors cannot obtain any indulgence or even justice, Mr. Weston and others are countenanced in every thing, though not of the fairest complexion. As the Collector is the superior

(51.)

perior and has the command of all the officers, this officer's fears implies the Collector's support of Mr. Weston on every occasion. I cannot suppose it possible that the Commissioners are privy to such iniquity, but it is impossible but that some who are high in that office conduct themselves otherwise than to their credit. I remember that the late Secretary at the Salt-Office, Mr. Elliott, told me that a Mr. Ashton was his very particular friend. In the two instances of the Cato, Captain Marwood, and the ship Ann, it seems evident that a very serious and formidable combination is formed to the injury of the fair trader, the marine salt proprietors, and the revenue ; and such a one as, if not impartially inquired into by the Commissioners, will do them great discredit, and the public much injury ; for Mr. Yarranton's conduct is almost a proof of his knowledge of the whole intent of the fraud, and a confidence of countenance and support from every quarter. And although I could bring forward many instances to prove him ineligible to the office of a Deputy Salt-Meter, I think that the above cases fully answer that purpose, and prove further, viz. that he is not a fit person to controul the delivery of salt at all. Notwithstanding all the proceedings, such as the presentment of the complaints and

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charges to the Commissioners, as well as the affidavits demanded of me to prove them, were known to the officers and gentlemen in the trade; yet the Deputy Salt-Meters were denied the pay for their labour, and their usual perquisite; every countenance was given to Wm. Yarranton, in so much, that the Deputy Meters, and two of them having six children each, became much distressed. The Committee of City Lands considered themselves inadequate to determine the question of right, and considered it the part of the Commissioners of the Salt Duties to complain to them; for these reasons redress could not be obtained, and the Deputy Meters were abused, insulted, and persecuted. Therefore they determined to try their right in the Court of King's-Bench, and as I had before taken up the business, and they looking to me for their support; I formed the resolution, from duty and from the principle of humanity and justice, of printing the Observations, &c. with a view of communicating to the public this extraordinary case, by giving a fair statement of it before the trial; which was brought on in December, 1793. Previous to this undertaking, I thought it a proper respect to the Right Hon. Mr. Pitt to acquaint him with this resolution, I

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(53)

accordingly wrote to Mr. Long about the latter end of September, 1793, and requested him to acquaint Mr. Pitt with this my intention, and the necessity of it. After the prorogation of Parliament I did as it may be supposed, apply to Mr. Long, with great sollicitude, for an early investigation of this business, I was favoured with a letter from him, dated the 7th of October, 1793, assuring me that the whole business would be thoroughly investigated, and that he wished I would postpone the publication until the Lords of the Treasury had examined into the business.

To which I immediately answered, that I believe I have stated to you the cause of my publishing to arise from the persecution the Deputy Salt Meters suffer, which on that account justice and humanity towards them, and my duty to the public in supporting and preserving my evidence, to prove my assertions rendered it necessary, and particularly at this time, in order that a fair advantage may be derived in the suit they are obliged to prosecute to obtain their pay for their labour. Independent of my inability to draw up the proposed publication with propriety, though confined as much as possible to facts, I have the greatest satisfaction in complying with your wish;

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but as I hope to persevere in all my proceedings on the principles I have formed for my conduct; from the above principle I cannot justify myself without securing to the poor Meters their pay and arrears, until the whole is investigated, after which I cannot object to their receiving reward or punishment according to their deserts.

I have not been favoured with an answer to the above; but I did not begin drawing up my Pamphlet for some time, and was attentive to give Mr. Long previous notice of all my proceedings before the Observations were delivered to the public, which did not appear before the end of November, 1793.

It appeared to be notorious that Wm. Yarranton, with the pecuniary assistance of Mr. Weston, purchased one of the Principal Salt Meter's places of the Corporation of the city of London, in the month of May, 1792, and that the price given was more than double the price given for the place at any former period; why so high a price was given is best known to the parties, as antecedent to this purchase the Principal Salt Meters place had ever been considered and held as

(55)

as a sinecure; but Wm. Yarranton assuming the authority in conjunction with Mr. Saunders, another new Principal, of discharging all the Deputy Salt Meters at the time of purchase, even before they were sworn into office, and immediately on their being sworn on the 30th of the following October, the reason of the high purchase became evident, and a good one it was, for if the deep laid scheme could have been accomplished, it may be conjectured from the practice and conduct of the parties, that the whole of the additional price given for the Principal Salt Meters place would have been repaid to Mr. Weston and Co. every month, by the free and uncontrouled exercise of Mr. Yarranton's ingenuity. I have given some instances in the complaints and charges of his ability before he was a Meter, and only Mr. Weston and Co's servant; I have likewise given two notable instances respecting the ships Cato and Ann since he has been the Principal, and acted with the assumed authority of a Deputy Salt Meter, as well as servant to Mr. Weston and Co. and I have information of many more. But as a further confirmation of the truth of the instances above alluded to, no doubt can possibly remain respecting them, or of my caution in all my proceedings, as well as my certainty of every assertion,

(56)

assertion, before I have presumed to make it, I do declare that I can produce a Salt Officer who confirmed the truth of them to me before I brought them forward into public view.

If the public should be relieved from an additional tax to make good any deficiency of revenue, which might be due on salt, and not received on account of the intended mal-practices of Mr. Yarranton and his associates, to whom will they be indebted? not to the Commissioners of Salt Duties, for they seemed determined not to be informed of frauds, lest they should have the trouble of discouraging them; not to the Salt Officers, for they are charged not only with conniving at mal-practices, but with countenancing and supporting them; not to the new Principal Salt Meters, whose duty is to do strict justice, and take an oath to that purpose, notwithstanding which, they assume (under the sanction of a large purse, strangely acquired) the authority of disposing of any portion of the revenue on salt at their pleasure, and sacrifice the public loss to their private gain.

When we consider the difficulties the Deputy Salt Meters have encountered, by working hard
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a full twelvemonth, nay even two years, without pay, at the same time under the necessity themselves of paying for many of the utensils necessary in the discharge of their duty; to pay likewise the porters employed by them to carry the salt for those men who claim it in right, but will not repay them: add to this that they are constantly abused and insulted, and their families distressed for the necessaries of life. If these men are thus treated, and injustice and distress are firmly maintained against them, not only theirs but the public rights are insulted thereby; I am of opinion that the public are indebted to them for their resistance, and they are deserving of every countenance and support, and especially as they are threatened to be borne down by power and affluence. Confident in the justice of their cause, they were under the necessity of maintaining their rights by an action, which was determined in the Court of King's Bench on the 11th of December, 1793.

This action was brought by Robert Jones, the senior of the four Deputy Salt Meters for the city of London, against Wm. Yarranton, the junior of the four Principal Salt Meters, to decide the
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right which each of these parties had to certain fees. Robert Jones contended that the office of Deputy Salt Meter in the city of London had always been a separate, distinct and independent office. On the part of Yarranton it was contended that the four Deputy Salt Meters were dependent on the four Principal Salt Meters, and that such Deputies were removeable by them at pleasure, not only dependent and amoveable, but that it was too great a presumption for a Deputy to look a Principal in the face.

This action, therefore, had two objects in view, the one to establish Robert Jones's right to this office, as a distinct office, and as independent of any of the Principal Salt Meters; and the other to recover back certain fees which Yarranton had received since he had been in possession of the office of a Principal Salt Meter, and had arbitrarily annexed the office of Deputy thereto.

By the evidence of several witnesses Robert Jones established his right, to the satisfaction of the Court and jury, but as some circumstances came out unfavourable to Wm. Yarranton, and Mr. Weston and Co. and as these persons continue to resist every authority, I think it but justice

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to the parties thus grossly injured, to give them somewhat more at large. Thomas Curtis, one of the Salt Officers, deposed that in April, 1793, when Yarranton was weighing off the salt of the ship London, Captain Thompson, which was consigned to his masters, Weston and Co. Curtis thought he put in rather too heavy weight, and offered to take some of the salt out, Yarranton said take care of your hand, perhaps I may cut it off with the shovel; Curtis said he was there to see justice done between the King and the merchant, when Yarranton replied that it was a mere nothing to cheat the King. But however light the offence of cheating the King may be in some mens estimation, yet it is somewhat surprizing that in the judgment of the very same persons the attempt to keep Mr. Weston and his partisans from cheating their King and country, is a crime of so great a magnitude, that it should deprive Meters of their bread, and officers of their subsistence: from what other cause can arise the inveteracy of Yarranton against Jones, or the persecution of Curtis from the uncorrupt and upright Mr. Warren?

Mr. Weston was then called to the witnesses box, and being asked if he had brought his books, he said no. Had you no notice to bring them?

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them? yes he had, but he must have brought 60 or 70. He was asked if he traded in salt, he said he did, and he believed he had larger dealings than any other person in London. Do you know Yarranton? Yes. Is he your servant? He never was my individual servant above nine months, and that some time past, but that he was servant to a company of salt importers, of which he himself was one, and that as he dealt largely, and as his warehouses were extensive, and lay wide, Yarranton assisted him in his warehouses when he had opportunity, or nothing else to do. Did you advance money to Yarranton to purchase the Salt Meter's place? He repeated several times that he had advanced him money. Upon this the Judge addressed him, and requested a fair answer. He then said he advanced Yarranton 450l. in part, to purchase the place. Have you paid Yarranton any money as Meter for delivering ships? He said he had. The counsel for the plaintiff was satisfied: nothing was said on the part of the defendant. The learned judge made the following observation, (Mr. Weston remaining in his conspicuous situation) viz. I hope this will be reported to the city of London, that they may do what in point of justice they ought to do, that they may dismiss him from his office, and

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and immediately too. It is their duty and their bounden duty so to do. And they will be scandalously advised if they do not do it. For the sake of the public, I hope this case will be published, that the Ministers of the country and the city of London, and every body may see it. I am very glad indeed that this cause has been brought on, and that it has proceeded to the extent to which it has. It has developed a scene that is perfectly scandalous to the actors in it. I will not point my observations further than all the observations in this crowded audience before this time point. How people can be put in one situation and remain in another situation, the two situations having cross duties, I cannot conceive; for no honest man will ever act improperly; but how a man could be placed in the way of temptation to counteract the duties annexed to his office, I know not; but this I know, that no man ought to be so placed, and no honourable man will ever put another in such a situation.

The Judge directed the Jury to find a verdict for the plaintiff for any sum; the remainder would be a subject matter of a bill in equity. Verdict for plaintiff 20l.

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Although the above cause was brought on to establish the Deputy Meter's office to be distinct and independent of the Principal Meter's, and to recover the fees the Principal Meters had received since they had assumed the office of Deputy Meters, and not for the purpose of proving the charges I had presented to the Commissioners of the Salt Duties against their officers; yet Mr. Weston and Wm. Yarranton being in some degree accessaries with the officers in several of the transactions which were the occasion of their presentment; and although the matter which is brought in evidence on the trial in part arose some months after the charges and affidavits were delivered to the Commissioners of the Salt Duties; yet the instance produced, and the situation of Mr. Weston in respect to Wm. Yarranton, his servant, and at the same time a Salt-Meter, whose duty was plainly to deliver salt to his master for the purpose of preventing his master from defrauding the revenue: I say that the above instance only and the situation of Messrs. Weston and Yarranton struck the learned Judge so forcibly in respect to the impropriety and infamy of the intent and meaning of it, as to induce his Lordship to make such pointed observations, and so fully to

to express, not only his indignation, but that which ought to arise in the breast of every honest person whose situation and duty it is to correct such impropriety and abuse. But if my charges as presented to the Commissioners of the Salt Duties against their officers, and proved according to the Commissioners orders by affidavits, were to be brought into a Court of Justice, and proved by the testimony of several witnesses, records of Courts of Justice and the Deputy Meters' books, the impropriety and infamy would appear to exceed that of the above statement in a very great degree.

Although my request is justice only, it has not yet been obtained, but persecution and oppression has been felt instead of it with rigorous weight. Possibly it may not be believed, but true it is, that Thomas Curtis, the officer whose chance it was to be appointed to attend to the delivery of the ship in which Wm. Yarranton's conduct was such as compelled him in duty to notice it, and being subpoena'd to give evidence on the trial, has been so marked by those in power at the Salt-Office, that he has been since deprived of his constant pay as an officer; and the Collector, (whether entitled to be respected as a worthy or unworthy cha-

(64)

character, may be determined from his conduct on this occasion) who allots the officers to attend the delivery of salt ships as they arrive, has deprived him of his proportionate share in this duty likewise, which is the only opportunity left him of earning his bread; the pay now being only two shillings and sixpence a day when employed, and that has been so seldom, that he has been reduced so much as to need subsistence. Such punishment inflicted on this upright officer, I consider equally fatal in its tendency, though not so speedy in its effect, as the guillotine; indeed it is more merciful to deprive a man of his life in the instant, even though it be without accusation or the form of a trial, than consign him to starve in a dungeon, for no crime, but uprightness of conduct.

Notwithstanding the pointed observations the learned Judge made on the trial, I shall soon bring forward a conduct of Mr. Weston and Co. and others towards the Deputy Salt-Meters on a similar principle, and which the good people of this generous country will I doubt not afford me a free and general assistance in bringing to a fair and open conclusion, and produce justice to the public, and especially to the parties aggrieved.

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For be it known, that notwithstanding the learned Judge's observations at the trial, which expressed his astonishment that any man of the least pretence to honour or character could place a servant to weigh salt to his master, Wm. Yarranton, as a Principal Salt-Meter, weighs at this time many ships into his master's warehouse, and if report says true, with much appearance of benefit to him, and injury to the public: and further, as one of the Deputy Salt-Meters is deceased, Mr. Weston and others use their interest to have this vacancy filled up by the appointment of Wm. Gobart, who is brother to Peter Gobart, Mr. Weston and Co.'s other scorer, jointly with William Yarranton, and works at times in Mr. Weston's warehouse; should that appointment take place, Yarranton being one of the Principal Salt Meters and one of Mr. Weston and Co.'s scorers, and Wm. Gobart a Deputy Salt-Meter and brother to Mr. Weston and Co.'s other scorer, and as the Principal Salt-Meter, Yarranton, assumes the authority of acting as a Deputy Meter likewise to some ships, Mr. Weston and Co. probably will have their ships delivered in whatever way they please, and by their own servants, who by contrivance (if it can be thought possible for Mr. Weston to countenance any thing which is improper)

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may give a gain to Mr. Weston and Co. to the amount of some thousands a year, and a like loss to the revenue. Therefore whatever regulation may have an appearance of taking place, Mr. Weston will continue to enjoy the direction of delivery of all salt; for information assures me that Mr. Weston even now controuls every thing respecting the salt trade.

If we do not make allowance for the origin of a principal actor, and the means by which property is sometimes accumulated, his conduct would appear beyond conception, but as from birth and habit he must have been quite disused to delicacy of sentiment or liveliness of feeling, so his conduct after the trial and the learned Judge's observation is not to be wondered at; yet with every allowance that can be made, it is generally observed that men of low minds (who are not hardened in iniquity) shrink under the consciousness of guilt.

Notwithstanding the right of the Deputy Salt-Meters being established at this trial, so as to be entitled to their pay from the time the Principal Yarranton assumed the office of Deputy Meter in the name of all the Principals: Mr. Weston, the
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(67)

Manager for the Company of Thames-Street Salt Importers, refused to pay the Deputy Salt-Meters their arrears, unless they would take their payment at a price he himself allotted them, forgetting that he paid his own servant during his assumption of the office the usual pay for meterage. Others likewise, against whom charges of fraud, &c. were made, have taken the same ground. But small and fair importers have, from a natural principle of justice, acquiesced to the decision of the Court in point of the Deputy Meters' right, and paid them their due.

The Corporation of the City of London have not been inattentive to the observations the learned Judge made on the trial; they soon appointed a Committee of the Court of Aldermen to inquire into the origin and rights of these officers, of Principal and Deputy Salt-Meters, who have with the greatest candour and attention investigated the subject. And what may be said further to their honour, is, that although the Deputy Salt-Meters are low as to their situation in life and without that support which affluence always gives, yet they have kept their ground by the integrity of their conduct, against opponents who are great in number, wealth, and affluence. It must there-

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fore be to the honour of the Court to have determined that the custom of the Deputies purchasing their places has been improper, yet as they found this custom of very long standing, and not finding any just ground of complaint against the present Deputy Salt-Meters to discharge them; the Court have with great propriety determined that the appointment of the Deputies shall in future be solely in the Court of Aldermen, and that the Deputies so appointed shall be amoveable by them for misconduct; only that in the present instance, the Deputies having purchased their places, according to the long customary practice, they have remunerated them with the liberal present of 100l. each, as a compensation for their purchase money; and as no charge of misconduct has been substantiated against them, have re-appointed them to their offices for life, if they shall continue to discharge the duties of it with integrity and fidelity. It is likewise determined in future that the place of Deputy Salt-Meter shall not be bought or sold; that the appointment shall be for life, unless by misconduct the Deputies prove themselves unworthy or incompetent to it. That the Deputies shall receive 1s. for every ton of salt they shall weigh, four-pence per ton of which they shall pay quarterly for the benefit of the
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Principal Salt Meters, and the remaining eightpence per ton they shall retain to themselves for their labour, and every expence and trouble which may be incurred in the discharge of their office.

This investigation and decision, as well as the determination of the Court of King's Bench, not only reflects great honour in the parties concerned in it, but confirms the leading features of the complaints and charges made and presented to the Commissioners of the Salt Duties, and must likewise fully evince to the Commissioners that the Corporation of the City will at all times be ready and forward in uniting their endeavours with that Board in the discovery and prevention of frauds, and in giving such instructions to their Meters, as shall be most effectual in promoting a good end, so loudly called for, and so devoutly to be wished. But extraordinary as it is, the Commissioners of Salt Duties have not in the smallest degree withdrawn their countenance, support and protection from their accused officers. Mr. Weston, and associates in the frauds on the revenue, do not acquiesce or submit to the above regulation, offering only 10d per ton instead of 1s. as appointed by the Court of Aldermen of the City of London, under the pretence of reserving 2d. a ton
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to pay their own servant for keeping the account of their score, although Wm. Yarranton, during the time that he has assumed the office of Deputy Salt Meter, was paid by Mr. Weston and Co. and other importers, at the rate of 1s. 2d. a ton for upwards of sixty ships. Does not this resistance, and such attempt, carry the appearance of that audacity which can arise only from a confidence of support? It seems impossible for any even to suspect that the Commissioners of the Salt Duties, or any other in that office, can give cause for that confidence; but if it can be believed, I, who am a faithful friend to the Constitution of this country, sincerely hope that if the principal persons in any office can act so disgracefully to themselves, and injurious to their country, it will be immediately regulated or modeled afresh; for at this time it is necessary in order to preserve our excellent Constitution, that justice in every department is administered with the greatest exactness, than which nothing can tend more to that good purpose. After the above observation, I should not notice the extreme partiality, and even persecution shewn to a part of my own family, since the complaints and charges have been presented to the Commissioners of the Salt Duties against their officers, was it not for the sake of introducing

producing some few particulars which claim, I trust, the attention of those who have the power to afford redress.

My relation is denied every accommodation. Accepted bills are not admitted, and even Post Bills of the Bank of England are deemed insecure. So likewise the customary sureties for the exportation of salt are judged insufficient, even though no person can be brought forward who has even suspicion of illicit practices at the works. Memorials have been presented, but they have been answered in so evasive a manner as to require further explanation; and from the reports of that Collector from whom this oblique behaviour is supposed to arise, in one part of the answer it is noticed, that of late more salt has been exported than formerly. If this be true, this good reason is to be assigned for it, viz. that the countenance given to frauds in the port of London, is so great, that it is unprofitable to send goods there upon legal and honest principles: and surely it must be allowed that if a manufacturer does not violate those laws, which the country has provided for the regulation of his trade, he has a full right to dispose of his produce as he pleases. But in truth these memorials were not presented to

to the Commissioners under the expectation of receiving redress, but rather for the purpose of experiencing their mode of evading it. But all this while Mr. Weston and others are indulged to ship salt from London, under the direction of his faithful man Yarranton, without any attention of the officers, and to receive the drawback, possible on more than is sent away. The reason which may probably be given for this indulgence and confidence, is that a man of so much wealth and judgment, such honour and integrity, must not be suspected of wrong, and that all the charges and proofs against him have been introduced by informations, and these are rejected on the principle of an informer being a detestable character.

I must acknowledge that it is generally held disgraceful for a person to give information, particularly on any frauds that are practised on the revenue. No just or good reason can be assigned for such an opinion; but on the contrary, as it is the duty of every one to prevent and detect wrongs and robberies on one's neighbour, so on the same principle it is incumbent on every one to detect frauds on the revenue, as every such fraud is, in some degree, a robbery of an individual,

individual, for as the revenue is deficient in proportion to the frauds practised, so some new means must be used to supply that deficiency; and taxes are generally paid by men of just principles with fairness, yet men of bad dispositions evade them by various means, in doing which he proportionably robs his neighbour. If a man's purse is taken from him on the highway, it is no disgrace to give evidence against a criminal at the bar, who may be condemned to death for the robbery of a small sum; but it may and will be said that this poor man knew he was transgressing the laws of his country when he committed the robbery, so every one who defrauds the revenue, or his neighbour, is equally assured that he is transgressing the laws of his country likewise; and as it is known that the punishment of such offences is generally by fines and penalties, &c. no man ought to have remorse in discharging his duty by informing against such offenders, who are sometimes opulent, and make a trade of such practices, not only to the injury of the revenue, but the fair and honest trader; and commits this robbery not only by every mean and disgraceful method, but with the additional offence of injury to society, in many respects. I am therefore confident, that
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if it was generally considered to be a commendable discharge of our duty, as members of society, to give information of every transgression against the laws of the country which come within our knowledge, fewer or smaller taxes would be necessary, and the profit of trade would be more regular and certain, and industry would seldom fail of its reward.

The Legislature, in its wisdom, offers pecuniary and other beneficial rewards to those who discharge their duty by informing against such as defraud the revenue, on a principle which must be allowed to be strictly just, notwithstanding it is erroneously deemed more honourable to sanction than detect the offence. However, this opinion cannot be supported by reason, for the person who acts contrary to the laws of his country, is by no means a good member of society; nor can I think much better of that person who suffers the public to be injured in any instance by the abuse of those laws on which Englishmen pride themselves so much. If assent is given to the above assertion, the opinion must arise from a false idea of honour; for although we observe men do many unwarrantable acts to defraud the revenue, and consequently their neighbour, yet in these very persons

sons we may discover groundless scruples under an idea that dishonour would attend them, should any reward arise from discharging their duty, not considering that those very persons would have no remorse at receiving equal and the same emolument from an unjust act.

Would not a man of true generosity discharge his duty with great propriety, and justify his honour likewise, by appropriating the reward he is entitled to receive to the relief of the indigent poor. This practice would effectually obviate all his scruples of conscience, and would remove every objection pride or honour can suggest, and will give infinite satisfaction to himself and all others, by such a discharge of his duty; and especially if countenance and protection is given by those in authority to those who are by the laws not only incited to such proceeding, but which undoubtedly is their duty to do. In a word, that which alone can render the name of an informer (if that appellation must be used) odious, is the manifest appearance that the information is given, not from the love of justice, but for the sake of the pecuniary reward. How the information given by the Deputy Salt Meters, can be considered

sidered or ranked under tho' odious, the false epithet of an informer, for when they are confident of having delivered the full quantity of bushels the permit expresses a ship to contain, it is one of the purposes of their appointment to make it known; it is their duty to complain in justification of their character, if the ship is reported by others to have delivered less than that quantity. Or when they cannot make out the number of bushels in the ship which the permit expresses that she should contain, and frauds are practised for the purpose of reducing the quantity, it is then their duty likewise to complain, and it would not be consistent with their oath to do otherwise; was the case not as it is, I cannot readily give up the opinion that if I see a man committing a fraud, and do not check him, or complain of his so doing, I am in some degree an accessory to it. But let us, on the other hand, suppose that an informer is a despicable character, is nor Mr. Weston more entitled to that character than the Deputy Meters are, for long before Robert Jones gave information of the frauds practised by Mr. Weston's servants, and others, Mr. Weston had given information of Robert Jones's rude, and as he is pleased to term it, impertinent behaviour towards himself, (when he noticed his im-

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proper proceeding) and in a way that produced a bad opinion of Robert Jones, so much so as induced several persons to think it proper he should be removed from his office; long before Robert Jones came forward with his information, and in proof of this. I believe the first time I saw Robert Jones, he told me that Wm. Yarranton was a candidate for a Principal Salt-Meter's place, purposely to get rid of him; which, together with the extorted bond from Robert Jones some years past, justify the opinion that Mr. Weston was the first informer; an informer against Robert Jones, for noticing the unfair practices and frauds used to Mr. Weston's benefit; such an informer I will grant, should be held in a reprehensible light, as his object was to do injustice to an individual, for the purpose of supporting and concealing the injustice he had done, and hoped to continue to do, to the people at large.

But the oppression and distress the Deputy Meters suffer, call for immediate relief, and which there can be no doubt they will receive, from that respectable power under whose appointment they act. Not only a large portion of arrears is withheld from them previous to the determination of the Court of King's Bench, but

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some likewise ever since the trial above alluded to; and even the pay is refused to them, which was established by the Court of Aldermen, as no more than an adequate remuneration for their labour. But a little while since one of these poor men was arrested and confined, and notwithstanding the conduct of the parties who withheld these arrears was the extreme of cruelty and injustice; behold insolence, or rather insult, is now added thereto: the mother and the wife of the imprisoned man applied to Mr. Weston for some pay, none of which would he condescend to grant but at his own price of 10d. per ton; to this is added, go to Jones and thank him for all your trouble, as it arises from his opposition to me. Why then need application be made in future to Courts of Aldermen or the Courts of Law, if an individual is to say he will not submit to their determination? This is a striking instance why frauds should be suppressed by every means which can be legally used; for what can be a stronger proof of its injury to social happiness than Mr. Weston's answer to these distressed people? which if put in other words, would be in effect, I will not pay you, you cannot recover it except by an action, I have money to pay the expence and you have not,

not, Robert Jones's opposition to my proceedings is the cause of your trouble, go and abuse him. And although all the Deputy Salt-Meters have confirmed to me not only the whole of the complaints and charges I have brought forward, and a great number of others, yet they have indeed differed somewhat in opinion with Robert Jones, who asserted that such proofs could not be withstood; whereas they, on the other hand, knowing that Mr. Weston had not only influence enough to do as he pleased, from thence argued that success was not likely to attend opposition to him, however just it might be; and said they had better suffer any frauds to pass unnoticed, than to run the risk of losing their bread, without even a hope of protection from any other quarter.

The above strong observation is but too fully proved by the consequences, though it is too degrading to so respectable a department of Government as the Salt-Office ought to be, for Deputy Meters to possess such certain experience of its impropriety of conduct, to give it no other appellation, and a very serious object for the public consideration. The emolument to the Commissioners is handsome, and the expence of the office great;

(80)

great; but the emolument and expence is badly appropriated, if misconduct is countenanced instead of being reprehended, and uprightnes persecuted instead of being rewarded.

But worldly wisdom strongly marks Mr. Weston's mode of proceeding, for if by this observation he could put these Meters at variance, he might think success would more easily attend his further views; but I trust that such barbarity will be defeated by the countenance and support given to the Deputy Meters, to enable them to obtain their just dues.

As another instance why frauds should be suppressed, we will suppose that two persons carry on the same trade near to each other; the one a just and conscientious man; the other taking every opportunity to defraud the revenue; the latter by the frauds he uses, is enabled to sell his goods at the price of the prime cost with the fair duties and charges thereon, and receive a large profit; consequently he may push his trade, for as his gain arises from the fraud on the revenue, the more extensive his trade is, the greater opportunity he has to practice his frauds, and thereby
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he will grow rich most rapidly. Whereas, on the contrary, the just man scarcely sells goods sufficient to produce him the moderate comforts of life; but to make up the deficiency in the revenue, which these frauds occasion, another tax is necessary, which is paid by the just man in its full proportion; but the other who is in the habit of misconduct avoids the payment, probably of a part of this tax likewise; all which tends not only to the prejudice, but the ruin of just men. From these considerations it is my opinion, that those who defraud the revenue, are more injurious and a greater pest to society than the poor wretches are who offend the criminal laws; I rank them, in my mind, as similar to those who are guilty of forgery and the robbery of mails; for they are equally an attack on the credit of the country and wound it, commercially considered, in the very tenderest part.

If the Commissioners of Salt Duties should assert that they have enquired into the merits of my complaints and charges made against their officers by receiving the evidence by affidavits, as the Court of Equity does, I shall reply, that if they, after receiving the affidavits demanded from me, had proceeded as the Court of Equity does,

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I not only ought to be, but I should be satisfied ; for that would have been legal : but as the Commissioners have promoted the officers accused, and therefore, as I conceive, determined the charges without following up the proceedings,, as the Court of Equity would have done, this omission enables me to say, that I do not observe any legality at all in their determination, and people who are enemies to this country might deem the determination to be an arbitrary one ; which the constitution in no instance admits, for property under such circumstances is insecure. As the nature and importance of this subject, both to the public and many individuals ; and as the difficulties I have had to encounter have required caution, firmness, and perseverance, it seemed unavoidably necessary to state the chief of my proceedings, and make many observations on the various occurrences, in order that the public may be enabled to judge of my conduct and intentions. As a proof that I have been incited only by disinterested motives to render service to my country, I not only have offered my time and my earnest endeavours to prove all that I have asserted and afford great increase to the revenue, without other charge than the re-payment of very moderate

moderate expences which may arise to me on that account ; I am likewise desirous of exposing myself to censure or approbation, upon the same terms. This offer however must be under the condition, that I am allowed the assistance of two confidential people ; and further, that if I succeed in benefiting the revenue, my family shall receive a compensation equal to the loss they have sustained ; but as to myself, whatever the amount of advantage may be to the public, I do not wish more than a moderate recompence ; and by no means proportioned to the benefit arising from my exertions, should that (as I am confident it will) be large. If I was not convinced that I had proved myself zealous, though disinterested in the discharge of my duty to the public in the various ways in which I am brought forward in their service, the above offer would promise me but little credit.

If the persecution of the Deputy Salt-Meters was not likely to deprive the public of their testimony, from the cruel and unjust treatment they have received, and thereby lose the opportunity for which I have calmly waited upwards of twenty years to produce the good I am confident I am enabled

(84)

enabled to do ; I should not have pressed this business at this time ; believing that the Right Hon. Mr. Pitt is willing to receive just advantage if opportunity in the present state things offered itself, I mean in respect to the regulation of the Salt Duties ; but the correction of the frauds and regulation of the officers may be the peculiar province of the Commissioners of the Salt Duties, and seems as if they should be investigated by them ; as without that impartial investigation first had the public can expect no benefit. As my disinterested conduct is known on many occasions, so likewise I am known to be a faithful friend to the Constitution and Government of this country ; yet as I find that a strict administration of justice ever gives great satisfaction, so at this time I conceive that nothing will preserve our Constitution and Country more effectually than a rigid observance in the above respect ; and I am likewise assured, that inattention as to this great object, as it must increase confusion and create a general distrust, so must it accelerate our down-fall.

From an opinion I have long entertained, and steadily adhered to, that the Thames Navigation may be improved throughout in such a manner

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as to make it as safe and certain and a cheaper navigation than any canal will be, and without doing injury to the adjacent lands ; and from my attention to this matter, (though not interested) and steadily maintaining the above opinion, I have been in some degree necessary to the preservation of the Thames hitherto. Some endeavours, however, have been made to discredit my opinion ; and among the rest I have been humourously represented as buried in the deep recesses of the Oxfordshire woods, and therefore not likely to be much acquainted with navigation of any kind. But notwithstanding my retired situation, I have observed that however high a man may be placed, and willing too to promote regulations, &c. yet there are some circumstances that attend the government of such an empire as this is which operate as great difficulties in such undertakings, I am therefore desirous of taking any part of the burthen on my shoulders, which I confess are not very broad ; but I have experienced that justice sits light and easy both on the body and mind. I should not in this place have mentioned any thing relative to the Thames Navigation, as something foreign to the present subject, but for the sake of informing my readers, that when I attended the survey of the river from the
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junction of the Severn and Thames Canal, above Lechlade, in the county of Gloucester, to Whitechurch in the vicinity of Reading, in the county of Berks, in the year 1791, as one of the Committee appointed for that purpose by the body of Thames Commissioners, I naturally enquired what goods were brought down this canal; and finding that refined salt was one of the articles, I enquired into the charges of freight, &c. which attended it, as well as the price at which it was sold at Lechlade. From the candid answers received to my enquiries, I discovered the price to be so low as to admit no profit except what arose from the increase of weight. Upon my observing how moderate the price was, I then in plain terms enquired what was the general increase of weight from the exposure to the air? But to this question the gentleman from whom I had my information (and who I found was a dealer in this very article) was too cautious to give me an answer. But he allowed me to be well acquainted with this branch of the salt trade, from whence I had sufficient reason to conclude that my opinion was just. Nor can the least doubt be entertained but the duty on the refined is considerably less than that on the marine salt. And
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wherever equality in the onera of the same trade is not preserved, injury and injustice, as necessary consequences, must follow.

Not that I come forward in opposition to Government, but on the very reverse of principle, for I am certain of the good which will be derived on the above account, and which it is evident will never be obtained, if two or three principal parties in this business should become disabled from supporting their endeavours. I therefore formed the fixed resolution of not relinquishing any of my intended exertions, but of proceeding regularly and faithfully to support the laws of my country; being thoroughly persuaded that the injustice existing respecting the Salt Duties is an innovation upon the Constitution, and a certain proof that innovations are not only in their tendency prejudicial, but fatal in their effects.

As an apology for this publication, when I am confident of Mr. Pitt's intention to investigate the business, I must observe, that I should not have presumed to have intruded on the public at this time, if the conduct of those persons who disregard justice, and even common decency, was not making such rapid strides towards their establishing

(88)

lishing their system of misconduct, as to render it almost impossible a short time hence to institute an enquiry of this kind, with a fair probability of success. This indeed might not be the consequence, if the witnesses were not left at the mercy of their opponents to persecute and distress them at pleasure; but were supported, countenanced and commended: then indeed things would be going on, in my humble opinion, in a more regular and consistent channel; and would do away the necessity which I feel myself under of reaching forth my feeble endeavours to save them from ruin. I must at the same time be so bold as to say, that although no one acts on every occasion more disinterestedly than myself, yet as I have taken so much trouble, and exposed myself to so much abuse, it should seem that I was in justice intitled to as early a determination as may conveniently be; and especially on account of a very near relation, who has and does receive such injury from the frauds already complained of, and still continued, that she must relinquish her works, if the present mal-practices are thought and determined not to be an evil; or if a general regulation does not take place: in this instance therefore delay must be a loss, and may be ruin;

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(89)

so that justice to my own family, as well as to the nation at large, calls for my exertions to bring this matter to a speedy issue, I mean with respect to the frauds and misconduct of officers. And I should look forward with the greater patience to so desirable an event could I discern only a shadow of support, to myself, or the evidence, from the Commissioners of the Salt-Office; tho' more than the shadow of countenance is but too plainly discernible towards the parties accused. The reasons for such proceedings I would fain think too profound for my shallow penetration to fathom; a good motive I cannot attribute them to, and I am unwilling to ascribe them to a bad one. These gentlemen cannot plead an extraordinary pressure of business in their department on account of the present state of public affairs; I hope, therefore, I may venture to say that they will not persist in their present (I had almost said unconstitutional) mode of arbitrary determination, but that they will discuss the whole of the complaints by the more unexceptionable rules of law or equity.

In the present state of things, it is not to be expected that the Right Hon. Mr. Pitt, and the Lords of the Treasury, can undertake at this

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(90)

time an investigation of the Salt Laws, and to point out the regulations which may be thought necessary. The only part which seems to be within the compass of that Honourable Board, is the authorizing some persons to superintend and make experiments on the effect of the present mode of weighing salt at the refineries, and on any other particulars in this branch of the revenue, which their observations may point out as necessary or expedient. But surely it need not be suggested after the many proofs I have given of misconduct of officers, &c. &c. and by the countenance given to the delinquents by those in power at the Salt-Office; neither can it, it should seem, be construed into arrogance or presumption in me to say that implicit confidence cannot, and ought not to be placed in any person, in whom the Commissioners have hitherto confided for counsel or otherwise. As I am a plain man, and know myself not to possess the faculty of expressing myself with elegance, I have confined myself simply to the narration of plain facts, for the purpose of avoiding the drawing ridicule upon myself from the world at large; but likewise of affording to any opponents that I may have, no other pretence for attacking me than

(91)

than the demanding proof of my assertions; and enquiring if I have any further reasons in reserve for any observations, than those I have already given. This, I hope, will apologize to a generous public for the unadorned style of the preceding pages; as that it will be found not inconsistent with the character, nor derogatory from the principles I wish to promote, and which I anxiously hope I shall on every trial be found to possess.

From the preceding pages, and all that I have said on this subject, it will appear, first, that I did not expect to receive redress from the Commissioners on any complaints made to them; arising either from their own inattention to the matter of complaints made, or from a misstatement of their officers to them. Secondly, that on account of the opinion I entertained of the Commissioners' conduct, I have thought the only application likely to succeed was to be made to the First Lord of the Treasury; especially as in all my attempts, an increase of the revenue would have attended any redress I applied for. Thirdly, that I solicit nothing but justice, wishing for nothing so much as the having this matter sifted to the bottom; and fourthly, that however necessary

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(92)

my time and attention may be, I have never been desirous of any emolument until I had succeeded in procuring to the public an increase of revenue. As I set out in this arduous undertaking with the above notions, I believe some credit will be given to my assertion, that my intention at the first was to prove my charges against the officers, &c. and communicate to the Right Hon. Mr. Pitt that great increase ought in justice to be made to the revenue, by regulating the mode of weighing the salt at the refineries. If I am not mistaken, in order to ascertain the proportion of increase, I think I told Mr. Pitt, that if I was authorised to enquire into that matter, I should, when I had made the necessary experiments and satisfied myself thereon, consult the proprietors of the refineries, in respect to the rectitude and justice of them. I do declare likewise, that I had no other thought of emolument, than being freed from expence on account of this business, and that my relation should in future receive that profit from her works which in justice she ought to have had before; but then I felt assured that the Commissioners of the Salt Duties would have attended to the iniquitous charges against their officers with some decency at least; and especially

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(93)

as I apprized their Secretary that I followed Mr. Pitt's directions; that I was well acquainted with the whole business, and that I was willing to give them any assistance I could; and that I should be found steady and firm in all my proceedings. I was therefore, from the Commissioners neglect and conduct bound, as a member of society, to discharge my duty to the public, without paying attention to any conduct the Commissioners of Salt Duties might adopt, as servants to his Majesty, for the public security. And as the Commissioners have promoted the officers accused of atrociously bad conduct, and seem to act with less attention to their duty than might have been expected, without any consideration of the emolument they receive: I judge it perfectly consistent for me to state, as I have done, the chief of my proceedings in justification of my conduct, and especially as I ever have been active and zealous to render myself useful to the public on many occasions, by giving up my time, attention, and expence, for that purpose.

Altho' the Commissioners oppose their weight and authority to prevent an increase to the revenue and justice to the public, in checking the
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(94)

frauds practised: yet as an individual, considering myself whether supported or unsupported by any assistance from without, yet bound by a firm and determined perseverance to exert myself to obtain justice to my country, regardless of all the difficulties which may meet me in the way. Therefore it does not appear that I have had the idea of making an interested bargain, or have been looking to a recompence for this arduous undertaking, and it may be believed that if my expences are paid, I do not expect to receive any emolument until benefit arises to the public from my exertions; and even then, that I shall be satisfied with only a very moderate reward; and I flatter myself that my conduct and proceedings, as above stated, will be so considered by the public.

The propriety and justice of the determination of the Right Hon. the Lord Mayor and Court of Aldermen respecting the poor Deputy Meters, leaves no reason to doubt but that honourable Court will not only countenance and support their own officers, but will secure that pay to them which themselves have thought proper to allot and appoint. But as one of these Deputy
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(95)

Meters has been lately arrested in consequence of the pay thus appointed, having been withheld by the importers: I feel confident that support will be cheerfully given to these oppressed servants of the city, until they shall obtain their just due; either by the authority of the above Court, or, if absolutely necessary, by actions against the salt dealers for withholding the same. Nor can I doubt but that relief will be immediately given, when application is made to the generous people of this country, for the support of the poor salt officer, Thomas Curtis, who was accidentally called upon to give evidence in the cause of Jones v. Yarranton, which tended to prove great impropriety in Mr. Weston's, and his servants' conduct, but for which this poor officer has been discharged from his constant work and pay, and is appointed by the Commissioners' confidential Collector and respectable character, Mr. Samuel Warren, to a small ship only now and then. Which conduct is of a nature which Englishmen detest, and the more so, when they are informed, that there is reason to believe that the Commissioners of the Salt Duties summoned Thomas Curtis before them, to induce him to withdraw part of his evidence, which would have been favourable to Mr. Weston and
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(96)

his man Yarranton. But for my own part, I judge no man, I condemn no man; I only feel myself called upon to state facts for the public information and opinion, which opinion I shall readily submit to, whether I shall be found to deserve their censure or approbation.

F I N I S.