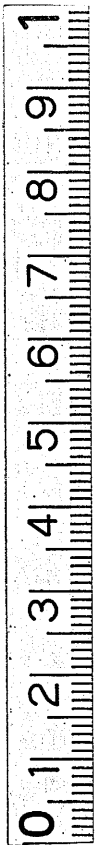
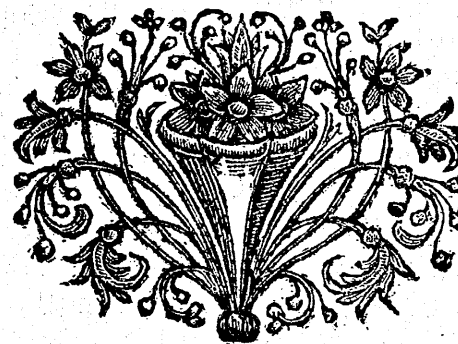


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SOME
THOUGHTS
ON THE
LAND-TAX,
GENERAL EXCISES,
AND THE
Least Burthenfome Way of raising TAXES;
Occasion'd by the *London Journal*
on that Subject.



L O N D O N:
Printed for H. WHITRIDGE, at the Corner of
Castle-Alley, in Cornhill; and T. COOPER, at
the Globe in Ivy-Lane. 1733. [Pr. 6d.]



SOME
THOUGHTS
ON THE
Land Tax, General Excises, &c.

MR OSBORNE begins his Paper with a Quotation from a late Tract, wherein 'tis said " That an Honourable Gentleman had, it seems, laid the foundation of a General Excise, and that the *French* lost their Liberties when a Salt-Tax was imposed on them." And then adding, that " These are terrible things, these are the Bugbears of a Party, to fright the good People of *England* out of their Wits." And yet, notwithstanding this manner of treating the Subject of a General Excise, he concludes his Performance in these Words: " If the Honourable Gentleman intends to take off, by degrees, the Taxes on Soap, Candles, Salt, &c. and Strong Beer too (which is become
B " necessary

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“ necessary to the poor labouring People), and
 “ will raise the Surplus for the Government
 “ by a General Excise upon the Luxuries of
 “ Life, he will be the greatest Benefactor to
 “ the Kingdom, and his Name will be had
 “ in everlasting Remembrance; but there are
 “ indeed, *adds he*, two things which should
 “ be well weighed before the Project be en-
 “ tered upon, which are, that the Excises may
 “ be raised by the fewest Number of Officers
 “ possible, and that no Officers may be per-
 “ mitted to enter into private Houses, but
 “ that the Duties be paid in to a certain
 “ Place, and to certain Persons authorized
 “ by Law. If this can be contrived and settled,
 “ a General Excise will be a National Bless-
 “ ing.”

I dare say there is no Person, that read the beginning of this Paper, who imagined there was any intention to excise any other Commodities than what are already exciseable; nor when he reads the latter part of it, but must perceive Mr *Osborne* is throughly convinced, that an Excise on many other Commodities is intended. It is hardly possible to think, he, who was Author of the one Passage could be Author of the other. The latter comes from a Person who seems to wish the Welfare and Happiness of his Fellow Subjects; the first, from one who seems to have no Regard

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left for the Liberty and Property of the People of *Great Britain*.

I wish, with Mr *Osborne*, *Excises could be so contrived and settled as to be National Blessings*. I am free to declare it is impossible to make them such to the People of *Great Britain*, because they can never be so *contrived and settled* as to answer the End of *increasing* the Revenue without a very great Number of *Officers*; and permitting those *Officers* to *enter* into Private Houses; and this every one who reads this Paper will readily see Mr *Osborne* is very sensible must be the Case, and therefore it certainly became him to have been more serious, as well as more candid, when he was writing upon a Matter of such Concern to the *Trade and Manufactures*, as well as the *Liberty and Welfare* of a Nation. But, the Writer of *the Case of the Revival of the Salt-Duty, fully stated and consider'd*, has not said in any part of his Book, in direct Words, how true soever it might have been if he had said, “ that an Honourable Gentle-
 “ man hath laid the foundation of a General
 “ Excise, and that the *French* lost their Liberties
 “ when a Salt-Duty was imposed on them.” But perhaps Mr *Osborne* may infer it from some Passages in this Piece, which I must own may incline any Person to think so, who is, as Mr *Osborne* seems to be, in the Secret, that the *Excises* of several Commodities, not yet under an *Excise*, is intended.

B 2

“ Whether

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“ Whether the Money, says Mr *Osborne*,
 “ which was necessary to be raised in lieu
 “ of the Land Tax, might not have been raised
 “ another way, with less Expence, and never
 “ reach'd the lower sort of the People, is
 “ a Point which I won't dispute. Perhaps it
 “ might, however 'tis to last but three Years,
 “ by which time I hope to see all the bur-
 “ then some Taxes taken off, and the Money
 “ raised by a general Excise on Luxury.” By
 Mr *Osborne's* talking in this Strain, it seems to
 me, he is no Friend to the Salt-Duty, and
 is of Opinion 500,000 *l.* might have been
 raised another Way, with less Expence, and
 without affecting the Lower sort of People.
 I will not pretend to suggest by what way he
 may think it could have been raised; but I
 am very sure a General Excise on Luxury will
 not raise 500,000 *l.* a Year over and above all
 Duties of Customs and Excises already charged
 on such Commodities serving.

I shall be glad to see an effectual stop to
Luxury, and to find the Salt-Duty last but
 three Years, and by that time the most bur-
 then some Taxes on our Trade and Manufac-
 tures taken off. But I must own I am not
 sanguine enough to expect so great Blessings
 attending the People of *England*. I apprehend
 Mr *Osborne* has never considered, or
 does not know from whence the Publick Re-
 venues chiefly arise, and what a very great Part
 arises from the Importation of such Commo-
 dities

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dities, which are neither, Necessaries of Life,
 or useful in working up any of our Manu-
 factures.

But that Mr *Osborne's* Scheme in raising
 of Money on Luxury will not answer, provi-
 ded any of the Benefits which he proposes
 should arise from it, is pretty evident by the
 following Passage in his Paper.

“ It is so far from being Cruel, Arbitrary,
 “ and a Badge of Slavery (as it is affirmed)
 “ to raise Taxes by Excises, that 'tis the high-
 “ est Justice, that all Men should pay Taxes,
 “ in proportion to their Expences; and tho'
 “ the words *General Excise* have, by foolish
 “ Custom, a frightful Idea annexed to them,
 “ yet a General Excise, exclusive of the Ne-
 “ cessaries of Life and Trade, is the most
 “ reasonable thing in the World. For then
 “ it will be in every Man's Power to tax
 “ himself, and pay just what he pleases. Be-
 “ sides many other Benefits which will arise
 “ from it, great Numbers of Persons, who
 “ now spend more than they ought, will be
 “ brought to consider, which is the first Step
 “ to Wisdom; and the lower People, when
 “ they shall find themselves obliged to pay so
 “ much to the Government for the Luxuries
 “ of Tea, Coffee, Wine, Fine Linnen, Cam-
 “ bricks, and other Follies of Life, will re-
 “ trench their Expences, and be brought to
 “ a Sense of their Extravagance, sooner than
 “ by

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“ by all the Divine, Moral and Philosophical
“ Lectures in the World.

I will not enter into any Dispute with Mr *Osborne*, whether the laying greater Duties on these Commodities may not sooner bring a great Part of Mankind to retrench their Expences, and to a Sense of their Extravagance, than any Divine, Moral, or Philosophical Lectures; but, I beg leave to acquaint him, that there are already very great Duties, either of Customs or Excises on the several Commodities, serving only for Luxury. And to observe that if higher Duties are laid upon all Commodities of Luxury, which will necessarily raise their Prices, it may probably bring, as Mr *Osborne* imagines, all Ranks, Orders, Degrees, and Conditions of Persons to consider and retrench their Expence in such Commodities. But when this comes to be the happy Situation of the Nation, I dare say, the Gentleman Mr *Osborne* had in his Eye, whilst he was writing this Paper, will not, if he continue in Power, be pleased with it; since it must necessarily occasion a Decrease in the Revenues appropriated as well to pay the Principal and Interest of the Publick Debts, as to answer the Civil List.

It is well, if the great Desire to Encrease the Produce of the Revenues may not have hindered many Things, in the Course of some Years past, from being done, which were absolutely necessary should have been done, in
regard

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regard to the future Welfare and Happiness of the People of *Great Britain*, and which unless timely attended to, we may soon find ourselves without any Gold or Silver remaining in this Kingdom. This is a Matter which was some Years ago recommended to Public Consideration; when it was observed, that however the Amount of the Sinking Fund might prove the Greatness of the Revenue the Nation was possessed of, and the solid Foundation on which the Public Debts stood, yet that, unless such Revenue arose by Duties of Customs and Excises, from a Traffic, wherein the Value of the Exportations exceeded those of the Importations, it was so far from being a pleasing Prospect, as then publickly declared, that it was much more the general Interest of the Nation, that the Debts should never be paid, than to have them paid by the Produce of the Revenues upon the Importation of Commodities, which occasioned the Balance of Trade to run largely against us, and which Commodities, by their continuing to be imported in an equal Degree, must bring inevitable Ruin to the Nation long before the great Debt which the Publick labour'd under was possible to be paid off.

“ Whatever, says Mr *Osborne*, may be said
“ about the Salt-Duty, this I am sure of, that
“ easing the Land was the most just and equitable Thing in the World, tho' according to
“ the miraculous Maxims of the Gentlemen
“ against

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“ against the Administration, the Land can
 “ never be eased, because they say all Taxes
 “ fall necessarily and ultimately upon Land,
 “ and for the Truth of this wonderful Phenomenon,
 “ they quote the Authority of Mr *Locke*. It will be
 “ acknowledged Mr *Locke*'s Authority will go as far as
 “ any Man's, but his Authority signifies nothing
 “ against common Sense and Feeling”.

I wish Mr *Osborne* had given us his Reasons why the Easing the Land is the most just and equitable Thing in the World. It might have been so, provided no Money had been raised in Lieu of the Land-Tax on the Trader, Manufacturer, Farmer, and Day-Labourer, which in the End must necessarily affect the Land. This I would demonstrate from Mr *Locke*, but that we are told, his Authority signifies nothing against common Sense and Feeling; therefore I shall take the Liberty of producing a greater Authority, and that is Mr *Osborne* himself, who expresseth himself in these Words.

“ It ought to be a Maxim held sacred by
 “ all wise and good Governments, never to
 “ tax the Necessaries of Life, nor the Necessaries
 “ of our Manufactory. For if the Necessaries of Life
 “ are taxed, the Expence of the poorer and lower sort
 “ of People must be greater; by which Means those who
 “ live

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“ live on Farming Lands, will be less able to
 “ pay their Rents, and support their Families,
 “ and so will become burthensome to the State,
 “ and prejudicial to the Landlord. And, if what is
 “ necessary to be used in our Manufactures be taxed,
 “ the Manufacturers must, by having the Necessaries
 “ of Life and Manufactory both taxed, live and work
 “ at a greater Expence, which Expence must be paid
 “ by the Masters, and so the Goods manufactured
 “ must be necessarily dearer. For which reason they
 “ will not come so cheap to Foreign Markets, and
 “ other Nations, who are wise enough to avoid these
 “ Evils, will undersell us, to the great Prejudice
 “ of our Trade and Wealth.”

The Maxims which some Gentlemen imbibed, and for which they have the Authority of Mr *Locke*, have their Foundation from Experience, and the Reason of Things. Therefore it had certainly become Mr *Osborne*, before he had so dogmatically pronounced that *the Authority of Mr Locke signified nothing against common Sense and Feeling*, to have shewn, that this was the very Case; which as Mr *Osborne* has not done, he is called upon to shew, that the three following Positions of Mr *Locke* are contrary to common Sense and Feeling. Mr *Locke* says,

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First,

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“ First, That Taxes however contriv'd, and out
 “ of whose hands soever immediately taken,
 “ do, in a Country where their Great Fund is
 “ Land, for the most part terminate on Land;
 “ since whatsoever the People is chiefly main-
 “ tained by, that the Government supports
 “ itself on.

“ Secondly, That a Tax upon Land seems
 “ hard to the Landholder, because it is so
 “ much Money going visibly out of his Poc-
 “ ket, and therefore as an Ease to himself,
 “ the Landholder is always forward to lay it
 “ on Commodities. But if he will throughly
 “ consider it and examine the Effects, he will
 “ find, he buys this seeming Ease at a very dear
 “ Rate, and tho' he pays not the Tax im-
 “ mediately out of his own Purse, yet his Purse
 “ will find it by a greater want of Money
 “ there at the End of the Year than that comes
 “ to, with the lessening of his Rents to boot,
 “ which is a settled and a lasting Evil, that
 “ will stick upon him beyond the present Pay-
 “ ment.

“ Thirdly, That supposing, to shift off the
 “ Burthen from the Land, some Country Gen-
 “ tlemen should think fit to raise these three
 “ Millions upon Commodities, to let the Land
 “ go free. First, it is to be considered, That
 “ since the Public Wants require three Millions,
 “ and so much must go into the King's Cof-
 “ fers, or else the Necessities of the Govern-
 “ ment will not be supplied; That for raising
 “ these

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“ these three Millions on Commodities, and
 “ bringing so much into the Exchequer, there
 “ must go a great deal more than three Mil-
 “ lions out of the Subjects Pockets. For a
 “ Tax of that Nature cannot be levied by Offi-
 “ cers to watch every little Rivulet of Trade,
 “ without a great Charge, especially at first
 “ Trial. But supposing no more Charge in
 “ raising it than of a Land-Tax, and that there
 “ are only three Millions to be paid, 'tis evi-
 “ dent, that to do this out of Commodities,
 “ they must, to the Consumer, be raised a
 “ quarter in their Price; so that every Thing,
 “ to him that uses it, must be a quarter dearer.
 “ Let us see now who at long Run must pay
 “ this Quarter, and where it will light. 'Tis
 “ plain the Merchant and Broker neither will,
 “ nor can; for if he pays a Quarter more for
 “ his Commodities than he did, he will sell
 “ them at a Price proportionably raised. The
 “ poor Labourer and Handicraftsman cannot;
 “ for he just lives from Hand to Mouth alrea-
 “ dy; and all his Food, Cloathing, and Uten-
 “ sils costing a quarter more than they did
 “ before, either his Wages must rise with the
 “ Price of Things, to make him live, or else
 “ not being able to maintain himself and Fa-
 “ mily by his Labour, he comes to the Parish,
 “ and then the Land bears the Burthen a hea-
 “ vier way. If the Labourer's Wages be raised
 “ in proportion to the increas'd Rates of
 “ Things, the Farmer, who pays a quarter
 “ more

“ more for his Wages as well as all other
“ Things, must either have his Rent abated,
“ or else break and run away in his Land-
“ lord's Debt: And so the yearly Value of the
“ Land is brought down. And who then pays
“ the Tax at the Year's End but the Landlord?

When Mr Osborne has shown that *these Positions are contrary either to common Sense and Feeling, or that they have not their Foundation in Experience and the Reason of Things, I promise to become his Convert; but he is very much mistaken in thinking that what Mr Locke lays down, is not of any Authority, because all the Money or Wealth of the Kingdom does not come from Land, or because we spend every Year vastly more Money got by Trade and Labour, than the Rents of all the Lands come to.* I conceive Mr Osborne has not given himself time to consider, that the Lands of *Great Britain* are only made valuable by the Number of People employ'd in foreign and domestick Trade, and in the Woollen and other the Manufactures of this Kingdom; and consequently, that the *loading the Mass* of the People with *Taxes*, as it must be greatly *prejudicial* to Trade and Manufactures, will *necessarilly* and *ultimately* fall upon Land.

“ But, says Mr Osborne, the Lands of Eng-
“ land are worth about twenty Millions a
“ Year,

“ Year, and there are in *England* about eight
“ Millions of People who are not now main-
“ tained at a much less Expence than 10*l.* a
“ Head, one with another, so that we con-
“ sume at this Time near Eighty Millions,
“ which great Expence must be supported by
“ Trade and Labour.”

I suppose Mr Osborne means the Rents of the Lands (not the Value of the Produce from the Lands) of *England* are 20 Millions a Year: For, if the Amount of the Produce of the Lands was not greater than 20 Millions, it would be impossible for eight Millions of People, consuming to the value of ten Pounds a Head, to be maintained from them; since of the Imported Commodities consumed in this Kingdom, a very little part are Commodities either absolutely necessary, or convenient for Life, and since Quantities of our Product, as well as our Manufactures are exported. So that, tho' the Income of the People of *Great Britain* in General be Eighty Millions, which may arise either from the Rents of Lands and Houses, or from Mines, Minerals, &c. from Money at Interest, or from Trade and Labour, yet it is from the Produce of the Lands of *England* this Eight Millions of People are almost wholly fed, as well as with our own Manufactures that they are chiefly cloathed. Therefore this is so far from being a Reason, not to tax Land, but to tax Commodities, whether

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ther useful in working up our own Manufactures, or for the Necessaries of Life, or of the Product of our Plantations, or of any Foreign Countries taken in Exchange for our own Product and Manufactures, tho' we could very well live without them, that it is the strongest Reason that can possibly be given, *for the raising of Money by a Tax on Land, and not by any Taxes which may affect the Trade, Manufactures, and Navigation, of Great Britain.*

It is certainly true, as Mr Osborne says, "That the high Price of Land and all the Improvements upon it are entirely owing to Trade." But it is not as true, "that the Taxes which are paid by Tradesmen can't possibly relate to Land." Mr Osborne has not given a right State of the Case, when he says, "Suppose a Tradesman makes a thousand a Year of his Business, spends it all, and pays fifty Pounds to the Government for what he consumes, how does this affect the Land, 'tis so far from being paid by the Land, that both his Expences, and the Taxes, which are also spent, enable the Farmer to live better himself, and to pay higher Rents, and this is true in Fact and experienced by thousands of Gentlemen in *England* who within these thirty or forty Years, have raised their Estates one third."

I believe

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I believe it will puzzle Mr Osborne to shew, that out of a Thousand a Year, spent by any Tradesman, there is not paid any more than fifty Pounds to the Government, by the Consumption of Commodities paying Duties of Customs and Excises, and that Taxes on Trade do not affect Land, or that they enable the Farmer to live better himself, and to pay higher Rents. The Question is *not*, as Mr Osborne has stated it; but it is, *Whether Taxes which must necessarily make Labour and Manufactures dearer, will not affect the Trade and Business of this Kingdom, and in the End it's Lands; or whether, if there were no such high Duties and Impositions on Trade, Manufactures and Navigation, the foreign and domestic Business of this Kingdom would not be larger, the Produce of the Lands bear a greater Price, and the Lands let at a higher Rent, and sell at more Years purchase.* Nor does it follow, because *some Thousands of Gentlemen have raised their Estates one Third within thirty or forty Years*, that the Rents of the Estates in general throughout *England* had not risen much more than they have done, had not such high Duties, within such Time, been laid on the Trade, Manufactures, and Navigation, of *Great Britain*; and it is well, if it is not now felt by these Gentlemen, that the Cause of raising the Rents of their Estates, was only owing to the great Price which Grain of all kinds bore, for so many Years together

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together, particularly during the two Wars, occasioned by the great Armies, kept up in most *European Countries*.

When Mr *Osborne* has given this Matter some farther Consideration, I am apt to believe, he will cease to pronounce, "That it is the weakest thing that can be, to affirm, that Taxes, affecting Trade, Manufactures, and Navigation, must necessarily fall upon Land;" since, to use Mr *Osborne's* own Words, "*the very Price of the Lands, the Improvements, and good living, and Estates got by Farmers, all arise from Trade.*"

"Having (says Mr *Osborne*) thus shewn the Absurdity of that Maxim, that Land must pay all Taxes," which, by the way, is a Maxim laid down by no body but himself; for the Maxim which I have only heard laid down, and which I am only concerned to maintain, is, that *all Taxes, which will affect Trade, Manufactures, and Navigation, must necessarily fall on Land.* The Salt-Duty, as well as many other Duties of Excises and Customs, are Taxes, which, as they affect Trade, must necessarily fall on Land. No one, as I know of, has said, that Taxes on Commodities serving for Luxury, will fall on Land. What has been said, is not more than what is said by Mr *Osborne* himself, when he says, *that it ought to be a Maxim held inviolably sacred, by all wise and good Governments, never*

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to tax the Necessaries of Life, nor the Necessaries of our Manufactory.

Mr *Osborne* must be own'd a perfect Master of Definition, and therefore I wish he had defined the Word *Luxury*. For though he may talk of *laying Taxes on Luxury*, I am apt to believe, however we may find him mentioning, *Tea, Coffee, Wine, fine Linnen, Cambricks, and other Follies of Life*, that he has never given himself leave to consider what are really Commodities of Luxury in that Sense whereby the Nation can only be hurt. Luxury is as well of a public as a private Nature, and may as well ruin a Kingdom as a private Family; and is a Matter equally as much the Duty of the Father of the People to prevent taking Root in his Dominions, as it is the Care of every private Man, that it shall not infect him, or any of his Family. For, as it is Luxury in every Person, who cannot afford it, to eat, drink, and wear, what is eaten, drank, and wore by another, whose Fortune will allow his doing it, so it is Luxury in a Nation to consume Commodities, not exchanged for it's own Product and Manufactures, but paid for in Money. It is Luxury in any Number of Persons, whose Fortunes will not bear the Expence, to drink the Wines of *Portugal*, and to wear the fine Linnens of *Germany*; but this is not a national Luxury, because the Wines of *Portugal*, and Linnens of *Germany* are purchased with the Product and Manufactures of

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Great Britain. Private Persons will certainly be undone by continuing to expend in drinking of Wine, and wearing of fine Linnen, what their Fortunes will not allow them to do; whereas a Nation will be so far from being prejudiced in imposing Commodities which are taken in return for it's own Product and Manufactures, that many and great Advantages will necessarily arise to it from such a Traffick.

But at the same time as this is said, it is necessary to observe, that it is the Duty of those who are intrusted with the National Concerns, to take Care, that the Value of the Exportations may always exceed the Value of the Importations, and to see that there is a Balance constantly brought into the Kingdom by Trade as well in Silver as in Gold. This is as much the Business of those in Power as it is the Business of private Persons to take Care of themselves. When the Public thus is taken care of, *Great Britain* will be in a happy as well as thriving Condition with respect to it's Commerce, and there will not be any manner of danger of it's being hurt by any Commodities which may be imported, tho' they may not serve for the Necessaries, but only to promote the great Conveniencies of Life. For, in order to make a Kingdom Great and Powerful, it is necessary that the People should live in Affluence by the help of Foreign Traffick, and that the Rulers should study to procure them all the Conveniencies of Life, with as much Attention as to furnish

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furnish them the Necessaries of it. It being certain, that were the several Commodities, which serve only to promote the Conveniencies of Life, to be prohibited from being consumed by the People of *Great Britain*, this Kingdom would soon be very miserable, and far from being powerful in proportion to any of it's Neighbours. Such a Prohibition would greatly lessen not only the Income of the Subjects in general, whether arising from Lands, Manufactures, Labour, Arts, or Navigation, but also the Revenues of the Crown, whether arising from Duties of Customs and Excises, or any other Taxes. We should then find little of those large mutual Dealings which there is at present between Traders throughout this Kingdom, as well as a very great Decrease in our Foreign Trade by a Loss of the greatest Part of our Exportations. That Circulation of Wealth, and Increase of Income, which now arises from Dealings, both abroad and at home, must then in a great measure cease. Every Person would then depend chiefly on his Maintainance from the Produce of his own Lands, and raise but little more from them than will keep him and his Family from starving; and as that would be far short of the present Income of the Nation, it must follow, that the Number of Inhabitants must decrease in Proportion.

This brings me to observe, that the collecting of the Duties on any other Commodities imported

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imported into this Kingdom in the same manner as the Duties on Tea, Coffee, and Cocoa Nuts, will be greatly prejudicial to the Trade of this Country; since Experience has shewn, that this Method of Collection has made every Commodity dearer to the Consumer; and though it may be reasonable to tax all foreign Commodities imported into this Kingdom, and consumed in it, yet the true Interest of the Nation is not to tax them to any such Degree as to hazard the Loss of a Trade with any Country with whom we have reciprocal Dealings; For though we could not continue a Trade with *France* because the *French* did not take from us in return any thing in proportion to the Value we took from them, yet the loading the Commodities of other Countries with such high Duties, as must certainly raise their Price, will necessarily lessen the Consumption of such Commodities, and in the end occasion, not only the Decrease of the Importation of such Commodities, but also lessen the Exportation of the Product and Manufactures of *Great Britain*; since it is certain there is no Country that hath not Mines of Gold and Silver, that can long continue to take the Commodities of other Countries, unless they in return take a proportionable Quantity of their Product or Manufactures.

These are Considerations always to be born in Mind by those in Power, since there is nothing more certain than that where a People have
a Genius

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a Genius for Trade, and a Situation adapted to it, the more Men there are in any such Country, the more it's Commerce will flourish; and the more Commerce flourishes, the more the Number of it's Inhabitants will be increased.

Thus much I thought necessary to say, that it may be seen, how very difficult it will be to frame any Scheme, whereby to raise any considerable Sum of Money, more than is raised at this time, on any Commodities which are Commodities of Luxury in a National Sense; and what a very great Blow may be given to our foreign Traffick, by raising any greater Sum of Money on such Commodities which are not Commodities of Luxury, but only promote the Conveniencies of Life; but notwithstanding, I am so far from agreeing, with Mr *Osborne*, to enter upon any new Measure to Excise *French Wines, French Brandies, French Linnens, and French Silks*, or any other Commodities purchased with Money, and which are not Necessaries of Manufactory, that I am for prohibiting the Consumption of such Commodities, as well as Tea, &c. because they drain the Nation of so much Money as the Amount of the first Cost, which is paying excessive Interest to raise Money in Support of the Government; whereas, this not being the Case of any other Commodities allowed to be consumed in this Kingdom, I am not for taking the same Measures, because such Commodities are generally purchased with the Product and Manufactures

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tures of *Great Britain*, its Plantations, and *East-India* Goods, whereby very great Employment is given to our own People, and our own Ships, and very considerable Sums of Money brought into the Public Revenue.

When Mr *Osborne* has re-considered his Paper, I am apt to believe he will find, that he has been laying down a Scheme for raising Money, which, was it to be rendered effectual, would not raise one Farthing extraordinary, and that his saying, "When all our Taxes are thus raised by a General Excise upon all the Superfluities of Life, and the Necessaries never touched, the Farmers will live better, and pay their Rents better too, the Landlord will be in a much better Condition, and our Trade in a more flourishing State by our being able to live, work, and sell cheaper," is only a manner of talking without any Meaning, and will be so far from answering these Ends, that it will have a quite contrary Effect. He might have as justly laid down, that Gold is to be extracted out of Dung.

Thus, in the Words of Mr *Osborne*, have I impartially considered the Nature of Taxes, and shewn how the Landed Interest must necessarily be affected by all Taxes which are laid on Trade, Manufacture, and Navigation; and that it is the Interest of the Freeholders to raise any Money, which may be hereafter wanted for the Current Service of the Year, in Support of

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the Government, by a Tax on Land, rather than by creating any new Duties of Excise.

The foregoing *Remarks* on Mr *Osborne's* Paper of the 24th of *June* last, had probably never been printed, had Mr *Osborne* not departed from the Declaration he made to Gentlemen in Trade, that he would not, upon any Consideration, how strongly soever, or by whomsoever requested, put Pen to Paper in Defence of any new Excises, or any Extension of the Excise Laws. It is at the Request of one of the Gentlemen to whom he made this Declaration, that they are now printed, from his Belief that the publishing them will be of service in exposing the Ignorance of those who talk as well as write, of raising Four or Five Hundred Thousand Pounds a Year by Excising Wines and Tobacco, over and above what is now raised on these Commodities under the present manner of Collection at the Custom-House. I fear those Gentlemen who think of raising any such Sum of Money, by altering the Collecting of the Duties on Wines and Tobacco, have not considered who are the Persons to pay this extraordinary Sum; and are ignorant of the very great Importations of Wines from *Spain*, *Portugal*, and other Countries; and how little all other Nations take from, and consume of, the Wines of these Countries, in proportion to ourselves; and of the Quantities of, Tobacco produced in *Virginia* and *Maryland*, and Imported

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ported into this Kingdom, where only by Law they can be Imported; and what part of such Tobacco Imported is consumed in this Kingdom, and what Part Re-exported to Foreign Countries, how, and in what manner, Wines Imported (except from *France*) and the Tobacco's from *Virginia* and *Maryland*, are answered and paid for; and what is the Number of Ships employ'd in carrying out the Product and Manufactures of this Kingdom to *Spain, Portugal, Italy, Virginia, and Maryland*, and in bringing back only Wines and Tobacco; The Credit given by the Merchant trading in Wines and Tobacco, and the Nature and Extension of the Dealings in these two Commodities.

If the Land-Tax of One Shilling in the Pound, as the Ministerial Writers so loudly declare, is of so great Ease to the whole Landed Interest, I should be glad to be informed, whether the Sum of Four or Five Hundred Thousand Pounds a Year will not be a very great additional Load of Expence upon the Persons consuming Wines and Tobacco. I believe those Persons who are the Consumers of Wines and Tobacco find the Duties produced by these Commodities no small Sum in their Articles of Expences already, and when an additional Expence falls upon the Consumers, which an Excise will necessarily occasion by raising the Price of Wines and Tobacco, they will then find their annual Expence much larger. But

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But should the present Consumers of Wines and Tobacco not enlarge the Articles of their Expences in these Commodities, when this Alteration is made, there must be a proportionable Number of more People, than those consuming Wines and Tobacco at this time, to pay this extraordinary Sum of Four or Five Hundred Thousand Pounds a Year; and supposing this very great Increase of the Revenue arise by preventing Frauds now practised, then the Persons practising them must gain so much less, and the Persons now expending the Wines and Tobacco so fraudulently Enter'd and Run, must pay so much more for the Wines and Tobacco they may consume. I am far, by this Supposition, from allowing, that any Persons should be permitted to be Gainers by fraudulent Practices, and to be Buyers of such Goods for their own Consumption at a much lower Rate than those of their Fellow-Subjects, who purchase Wines and Tobacco of the fair Trader; I mean no more by it than to shew, that Four or Five Hundred Thousand Pounds a Year, (if the Revenue shall be increased so much, which in the Nature of things is impossible) must come only out of the Pockets of a Number of Individuals consuming Wines and Tobacco, who may probably be, the greatest part of them, not so well able to bear their Proportion of this additional Tax, as the Owners of the Lands, Hereditaments and Personal Estates of *Great Britain*

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Britain are each able to bear an additional Land-Tax of one Shilling in the Pound ; for there is no one who is Owner of Land, or has a personal Estate at Interest, and has the clear Rent or Income to himself, but is able to pay a Tax of Two Shillings in the Pound on Land, whereas those who drink Wine and smook Tobacco, will not be able to consume so much of these Commodities, when they shall be raised one Third or one Fourth in Price, which must necessarily be the Consequence of putting them under an Excise. I wish an End was put to all fraudulent Practices, not only in the Importation or Exportation, the Landing, Re-shipping and Running of Wines and Tobacco, but all other Commodities ; yet, I can by no means approve the doing it by entring into any Measures which may be destrutive of Trade and Liberty, which the People of *Great Britain* almost unanimously declare, must necessarily be the Case by an Alteration in the collecting of the Duties on Wines and Tobacco from Customs into Excises.

If then this be the almost unanimous Declaration of the People of *Great Britain*, one would reasonably imagine, that it is a strong Objection not to proceed on the Scheme. It certainly is a Reason, that unless it can be shewn to a Demonstration that the Alteration will not only put an End to all fraudulent Practices in running of Wines and Tobacco, but

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but raise an additional Sum to the Revenue, without bringing any Danger to Liberty, that it ought not to be Entred upon ; since it appears, by the Accounts delivered by the Commissioners of the Customs to the Lords of the Treasury, that the Nett Produce of the Duties of Customs on Wines and Tobacco in this Part of *Great Britain* called *England*, only, has amounted at a Medium of Seven Years from *Christmas* 1724, to *Christmas* 1731, to Seven Hundred and Forty Thousand Pounds a Year.

This is a very large annual Income, considering it arises from only two Species of Commodities imported into this Part of *Great Britain*, and such a Revenue that those who are Guardians of the Commerce, as well as the Liberty of the People of *Great Britain*, should be very careful of preserving to a Nation, loaded with a Debt of upwards of Fifty Millions, and of not entring into any Measures that may decrease these Branches of the Revenue by the lessening the Importations of Wines and Tobacco, which Decrease of Impertation must necessarily lessen the Exportation of the Product and Manufactures of this Kingdom to *Spain* and *Portugal*, and to the Provinces of *Virginia* and *Maryland*.

If the Revenue proposed to be altered was a Revenue which brought in an annual Income of such a Sum as Ten or Twenty Thousand Pounds, and by such Alteration it was calculated

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lated that the Revenue would be increased either Fifteen or Thirty Thousand Pounds, there might be no reasonable Objection against trying the Experiment, provided the Proposal for doing it was not likely to be dangerous to Liberty; but when the Method proposed may be dangerous both to the Trade and Liberty of *Britons*, and is intended to alter a Revenue producing Seven Hundred and Forty Thousand Pounds, it is too great an Experiment in Prudence to be try'd; especially when the Accounts from the Custom-House delivered to the Lords of the Treasury shew, That these Branches of the Revenue do not decrease, and that the Seizures of Wines and Tobacco at a Medium of Seven Years, from *Christmas* 1724, to *Christmas* 1731, do not amount to more than Two Thousand Four Hundred Twenty Five Pounds a Year.

Therefore, unless it can demonstrably be shewn, that this proposed Alteration of collecting the Duties will bring a very great annual Income to the Revenue, more than these two Commodities have produced in Nett Money at a Medium of Seven Years, from *Christmas* 1724, to *Christmas* 1731, and how, and in what manner, this annual Increase will arise, it ought not to have the Sanction of the Legislature; and I presume to believe, more will be judged necessary to be produced to shew the Revenue will be increased by such Alteration, than barely positive Assertions and general Assurances,

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urances, without any certain Calculations and indisputable Facts in proof of what is advanced. It ought to be demonstrated by Calculations and Facts, reduced into Writing, and which will bear the strictest and most exact Examination.

This I conceive absolutely necessary, it being a Matter of much more Concern to the Welfare and Prosperity of the Nation than the *South-Sea* Scheme could possibly appear to any Man living at the Time it was proposed to public Consideration; and unless this be done, and time given to Gentlemen to consider this proposed Alteration very fully and carefully, by consulting with such Persons on the Occasion, as they may judge capable of advising them in forming a Judgment in so great and important an Affair, it seems to me almost impossible for Gentlemen to make any right Determination. I am very sure, this is an Affair of so much Concern and Importance to the well-being of this Nation, that it requires, that the People's Representatives give the greatest Attention to the Consideration of it. For, if only a little Increase to the Revenue should arise from it, that will be of very little Advantage to the Public; whereas, if any considerable Decrease in the Revenue should be occasioned by it, very fatal Consequences may probably attend the Nation from it. This is certain, that in the present Circumstances and Situation of this Kingdom with respect to its
Commerce

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Commerce and Credit, it's Debts and Taxes, whatever Sum can possibly be brought in by this Scheme, can never possibly countervail the Disadvantage which may arise to the Nation by it's Decrease.

These are Points highly deserving the Consideration of the Wisdom of the Nation, and are mentioned without any regard to the Danger which this Scheme may bring to Liberty in the Election of Members of Parliament, by the Power which must necessarily be delegated to the Crown, or those Persons who are invested with the Ministerial Authority; and as, notwithstanding the excessive Duties and Impositions which have long been on the foreign and domestic Trade of this Kingdom, this Nation has greatly increased in it's Commerce, and enlarg'd its Plantations, and at the same time several Branches of it's Revenues have been advanced, it is submitted, how proper it may be to make any Alteration, in the manner, as well of Men's Dealings, as in the Collecting of the Duties on Wines and Tobacco; since, if the Alteration proposed shall not answer by increasing the Revenue, it is a Matter not easily to be retrieved, and it is very clear to me, that the proposed Alteration will never answer to the Public, because the Consequence must necessarily be the raising the Price of Wines and Tobacco to the Customer, and consequently decrease the Importation and Consumption of these Commodities.

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I intended to have added some other Considerations, but my Time not permitting me to do it, I shall make my Readers ample amends by concluding with the following Quotation from Mr *De Witt*.

“ The Truth is, when we consider all those
 “ heavy Burdens upon the Merchandize and
 “ Manufactures of *Holland*, and on the o-
 “ ther hand, that we can in no wise subsist
 “ long without them, I cannot sufficiently
 “ wonder at that Folly; for it is too nice and
 “ and ticklish a Case to lay any Restraints
 “ upon the Mouth through which all Nou-
 “ rishment must pass into the Body. We ought
 “ to suspect and be jealous of all things which
 “ have any Tendency either to bereave or
 “ straiten us of Life, especially, seeing we
 “ can fail but once, and those that guess at
 “ all Things are apt to Mistake. Perhaps
 “ it may be said, that Necessity justifies all
 “ Things, and that the Wars brought a Fear
 “ upon us of losing both Country and Trade
 “ at once. Indeed, he that is straitned by Wa-
 “ ter or Fire, will leap through the Fire, or
 “ catch hold of a naked Sword, to save his
 “ Life; but they must be Fools, when there is
 “ no such Necessity, that will suffer their Bo-
 “ dies to be harmed by Sword or Fire. If it
 “ be granted, that the forementioned Means
 “ of Subsistence, namely, Fishing, Manufactu-
 “ ry, Traffick, and Freight of Ships, are so ne-
 “ cessary

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" cessary in, and for *Holland*, as have been a-
 " bove demonstrated, and if the *Hollanders*,
 " who have no native Commodities, must yet
 " hold Markets equal with other Nations,
 " who may deal in their own Wares, or Ma-
 " nufactures made of their own Materials, then
 " it follows, that our Rulers ought not, under
 " any Pretence whatsoever, to charge or tax
 " their own Inhabitants, Fishers, Dealers in
 " Manufactures, Owners of Freight Ships, or
 " Merchants, as such. And I suppose every
 " one will grant me this Conclusion in the
 " General, because of it's own Perspicuity. For
 " indeed how fully and fixedly soever Fishing,
 " Manufactory, Navigation and Commerce,
 " seem to have settled themselves in *Holland*,
 " yet it is evident, that one Stiver of Profit
 " or Loss, more or less, makes a Commo-
 " dity which is in *Equilibrio*, and that
 " happens very often (namely, when it is hard-
 " ly discerned whether the Profit be sufficient
 " to continue the making of that Commodity)
 " wholly to preponderate, or be at a Stand;
 " even as a Pair of Scales wherein ten thousand
 " Pounds or less is weighed, being balanced,
 " one of them is as easily weighed down with
 " a Pound Weight, as if there were but a hun-
 " dred Pounds in each Scale. I know that all
 " such Impositions, through the Ignorance of
 " those that are unacquainted with Trade, are
 " counted very light and insignificant; but
 " those that are more intelligent and concern-
 " ed

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" ed therein, do know, that you may pull a
 " large Fowl bare, by plucking away single Fea-
 " thers, especially in *Holland*, where with light
 " Gains we must make a heavy Purse. The
 " Ancients have compared these inconsiderate
 " People to Mice, who being to live on the
 " Fruit of an Orchard, found that the Roots
 " of the Trees relished well, and were of good
 " Nourishment, so that they made bold to eat
 " of them; whereby the Trees, for want of
 " sufficient Root, being deprived of their usual
 " Nourishment, bore less Fruit, and the wisest
 " of them told the others the Reason of it,
 " but were not believed by the foolish and
 " greedy Mice that continued gnawing and
 " devouring the Root. And when, in the
 " following Year, besides the Unfruitfulness,
 " those Trees that had lost many of their Roots
 " and Fibres, were either blown down by the
 " Storms, or killed by the Frost; the wise
 " Mice did thereupon once again warn their
 " imprudent Brethren against it, who answer-
 " ed, that it was not their undermining and
 " eating the Roots, but the fierce Storms and
 " sharp Winter that was the Cause of it; so that
 " they continued feeding on the Roots, 'till
 " the Trees were so diminish'd, that both the
 " wise and foolish Mice must either die of
 " Hunger, or seek a better Habitation.

F I N I S.

