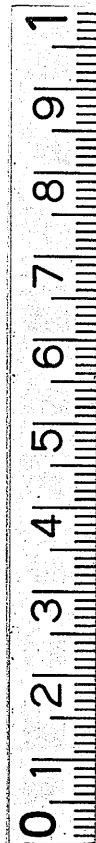


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THE
NATURE
OF THE
Present EXCISE,
And the CONSEQUENCES of its
farther Extension, Examined.

In a LETTER to a MEMBER of PARLIAMENT.

This may be generally said, That all Duties whatsoever, upon the Consumption of a large Produce, fall with the greatest Weight upon the Common Sort; so that such as think in new Duties that they chiefly tax the Rich, will find themselves quite mistaken; for either their Fund must yield little, or it must arise from the whole Body of the People, of which the richer Sort are but a small Proportion. D'Avenant's Essays.

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M.DCC.XXXIII.



THE
NATURE
OF THE
Present EXCISE
Examin'd.

S I R,

THE Parliament now sitting, my Time is too much taken up for me to be able to gratify you as *amply* as I should desire, or as *fully* as the Importance of the Subject may seem to deserve. You require of me a *close* and *strict* Enquiry into the Nature and Origin, the Advantages and Disadvantages of *those Taxes* which are called *Excises*. You are so kind as to say, that you will *rely* upon my Opinion of them, and *act* accordingly, if any Debate, with relation to them, should arise *this Session*; I think myself therefore under some sort of
Obligation

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Obligation to comply with your Request, as far as I am at present able to do it, which, I hope, will be far enough, notwithstanding the Inconvenience of Time, to give you a *just* Idea of them, and to prepare you for a *proper* Conduct in the House.

The first Thing that you ought to be informed of, is the Difference between the raising of Money by way of *Excise*, and by way of *Customs*. The *Customs* are Duties paid at the Port by the Merchant at the first *Importation* of a Commodity. *Excises* are inland Duties, payable in the Country, at the Time of the *Retail* of that Commodity. Thus far an Excise is no greater Grievance than any other Tax; the Money is to be paid, and it is equal to the Subject, whether at *first* or at *last*. So that all the Clamour that has been made against an Excise, ought rather to be levelled, not at an *Excise in general*, but at *some particular Excise*, which, from a *wrong* Method of Collection, might become *burthensome* to the Nation, and dangerous to Liberty. Nor ought you to regard that *pretended Remark* which is work'd up into an Argument against Excises; that all *arbitrary Governments raise* Money in that manner; for so they do also by *Customs* and *Land-Tax*: And therefore this Argument *equally* bears upon any other Tax you can name. That *Excises* are not in themselves the *Bane* of Liberty is very evident. The *Dutch* have raised Money that Way above an Hundred Years and their Liberties are *still* as entire as *our own*. Nay, I will venture to affirm, that no kind of Taxation could be found so *easy* to the Subject, as an *Excise*

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cise regulated after the Manner of *Holland*, when the *whole Excise* upon Beer and Ale in *Rotterdam*, which produces more than 30,000*l.* Sterling per Annum, is collected by one old *Woman*, whose Salary is but 30*l.* per Annum.

The *Excise* upon Tea, Coffee, &c. in that Country, is paid in such a manner, that it is impossible any Inconveniencies should arise from it. The Government makes *no Enquiry*, either into the Quantities of those Commodities imported, or consumed. Neither Merchant, Retailer, nor Consumer is *delay'd* by Officers, subject to their Insolence, or their *false* Information. Each House is *rated* according to the *supposed* Substance of the Owner. He pays so much, in proportion to his Ability, for a License to drink any of these Liquors; and, after that, the Officer has *no Pretence* to enter his House, to meddle in his Affairs, or to give him any Vexation whatsoever. Thus we see, that notwithstanding an Excise, every Man's House may *still* be his Castle. We also see, that an Excise may be *levied without Oppression*; that it does not require a *large* Number of Officers to collect it; nor that those Officers should be entrusted with large Powers. And therefore, as I said before, an Excise in *itself* is nothing terrible; the Danger lies only in the *sort* of Excise; in the Laws by which it *may* be regulated, not by which it *must*.

Yet, tho' I hitherto have seem'd to argue in favour of an Excise, I must tell you plainly, that I am very much inclined to oppose the Mutation of any Part of the *Customs* into an Excise at *this* Time. My first Reason is, because I am very
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fearful that *such an Excise*, notwithstanding all that we can do, will *still* partake of *some* of the the cursed Qualities of that kind of Excise which we labour under now, as to Tea, Leather, &c. I shrewdly suspect, the *younger Brother* will bear some Resemblance to the *elder*. I look upon it as a *monstrous Birth*, in a Country of Liberty, and like those *unnatural Productions*, it ought to be stifled, at least it ought not to be suffered to *multiply or encrease*.

The *Grievance* of the Subject is *very great in many Particulars*, with relation to the *present Excise*, *much greater* than it is usually apprehended to be, and *much greater* than it was ever designed by the Legislature. The Powers which are lodg'd in the Officers of *that Part* of our Revenue, like all other Mischiefs, have gradually encreased. The *first* Institution of them was obtained at a *Time* which can be no Recommendation to them; at the *Restoration*, when the Nation was drunk with the *happy Prospect of future Peace*; and willing to make their Atonement for their *past Offences* to the Prince at *any rate*. They would have abandoned *all* their Liberties to the Crown, had not the very Ministry *prevented them*; they actually did concede such Points as would have brought a State of Slavery upon us, if we had not *generously retrieved* our Affairs at the *Revolution*. It was in this *giddy Time*, I say, that the *Excise* was established. The Powers *then* were *small*, the Penalties were *low*, so that they made no Noise; and this occasioned the *gradual Encrease* of both, till now they are grown so *very heavy*, that, far from being *easy* to the Subject, as some of the late

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late Ministerial Scriblers have ventured to affirm, *all* that are concerned in them have been to the last Degree *uneasy* under them; and nothing but the *little Prospect of Success*, by an Application to Parliament for Redress at *this Time*, could have *deterred* them from a Representation of their Grievances.

As to *particular Branches* of the *Excise*, I am *very well* informed, that there was a Proposal made by several *very considerable* Traders for such an Application to Parliament *this Session*. The *Circumstance* of the National Debt, and the *Difficulty* of raising Money at *this Juncture*, in any other Way, were the Arguments used to *prevent* the Pursuit of this Design. But this *new Alarm*, upon the farther Extension of the Excise, will, no doubt, *revive* that Application; and you will find it will be made *appear* in the House, if the Scheme should be pursued, that the *Pressure* of the Excise has been so *great*, that an *infinite* Number of Dealers in exciseable Commodities have *deserted* their Trades. It will be farther made appear, that *three Fourths* of the Tradesmen in *London*, who have become Bankrupts within these *two last Years*, are such as have been concerned in *those Dealings* which have Relation to the *Excise*. I need not observe to you how *suspicious* the Excise is rendered by *this Circumstance*. But you will observe farther, that the Misfortunes of *private Persons*, in any Branch of Trade, is a *general Calamity*: For any Thing that lessens the Number of Dealers in *any Commodity*, affects the Publick nearly, as it *raises the Price* of that

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Commodity, not only by obliging those that remain to *sell dearer*, to avoid the Fate of those who fell before them; but by *reducing* that particular Trade a Degree nearer to a Monopoly, which *never* fails to have that Consequence, and gives a Power in great Measure to such Traders of entering into Combinations, and *fixing* what Prices they please upon the Publick.

The Friends of this *new Scheme* have endeavoured to obviate *some* of the Objections to the Laws, by which the *present* Excise is regulated, which has made me more uneasy, and more apprehensive of it; for we might naturally conclude, they would not have taken so *much* Pains to defend those Laws, unless they were intended as a *Part* of the Scheme. I think, therefore, without being admitted into the *Mysteries* of State, we may rest pretty well assured, that so far as the *Old* Regulations have been justified, so far we may expect that they will correspond with the *New*.

By the Laws of Excise, the Officers have a Power of *entering* into a Person's House in the Day-time, to *search* for *exciseable* Commodities; they may do it as often as they please, and they may chuse their Opportunity. At any Hour in the Night they have the *same* Power, provided they carry a Constable with them. The Master of the House is obliged to open his own *Doors*, and to *assist* in the *Search*. In either of which, if he should fail, he is liable to be punished in the most severe Degree, by the Commissioners of Excise,

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cise, who are his Judges, and are sworn (*not* to do Justice between the Crown and the Subject, but) to do their best for the Revenue. The *Grievance*, in this Circumstance, to the Subject, consists in this, that he is obliged either *never* to stir from Home himself, that he may be *always ready* to open to the Officer's Knock, who often does, and may whenever he pleases, take Advantage of his Absence; or else to keep a Servant for that Purpose. I leave you to judge of what Damage and Hindrance this *close* Attendance must be to Business. What an *Expence* to a *poor* Dealer, whose Trade may be scarce sufficient to *maintain himself and Family*, much less a *superfluous* Servant; and lastly, what Danger of Ruin from the *Negligence*, or perhaps *Roguary* of that Servant. You cannot avoid seeing, besides *this*, the *unhappy* Subjection this Man lives in; how obsequious he must be to the Officer, and to the Commissioners, and how *dangerous* that Authority must be to Liberty in *general*. The utmost Diligence can hardly preserve a Man *from Ruin*, who is concerned in *this sort* of Trade, and incurs the Displeasure of these Inquisitors.

This is *one* of the Circumstances which is defended, and consequently, as I have observed before, one of those which we have Reason to expect will be farther extended in case of a *new Excise*. They say, that these Laws only affect the Trader, and that they are Severities *absolutely* necessary; that there are *no* Instances of an Abuse of these Powers; that the Commissioners of Excise are not the *final* Judges between the Subject and the Crown;

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that there are Commissioners of Appeal, who have a Power to reverse their Decrees; and they boast, that for *many Years* no Appeal has been made to *these* Commissioners; from whence they endeavour to ground it for an irrefragable Argument, that the Decisions of the Commissioners of Excise, have been *always just and satisfactory*.

I shall beg leave to say a Word or two to each of these pretended Arguments.

As to the first, that the Severities of the Laws of Excise affect the Traders only; and, that Gentlemen are not liable to these vexatious Prosecutions; and that they have no Reason to complain, since their Houses are still as free as ever. We cannot let that Argument pass without reflecting severely upon any Man, who is base enough to use it. Is that a free Country where Liberty is confined only to Men of Power and large Fortunes? Shall it be said, that I have no Reason to complain, when I see nine Tenths of my Fellow Subjects labouring under the most severe Oppression, because I am easy myself? Far from it; any Gentleman who has the least Generosity, would rather suffer any thing in his private Capacity, than that the Publick should be harassed to this Degree. He would chuse, if Oppression were necessarily to fall, that it should fall rather upon those of his own Rank, than upon those of an inferior Order, he is better able to resist, and to struggle with it; and it could never take its full Swing upon him. Whereas the poor Wretch must bend, and sink, and be crushed under its Weight. I say, therefore, for these Reasons no Gentleman of Honour can be

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work'd upon by this Argument; and I hope there are very few, who would think the Liberties of England sufficiently secured, if they found themselves in this Condition; or, that the Gentry of Great Britain would be satisfied to enjoy the same kind of Freedom, and the same kind of Freedom only, with the Noblesse of France.

If there should be any Gentlemen so selfish, as not to be influenc'd by these Considerations, let them look to themselves, and see how they will preserve their own Liberties entire, after those of the common People are invaded; Slavery will bear the same Comparison which the Excise has already borne. It is a kind of Serpent, which if he can once find Entrance for his Head, will readily draw his whole Body after it. Liberty, like a Woman's Virtue, is only to be preserved by keeping its Enemy at a Distance; the least Indiscretion, the least Familiarity allowed, exposes it to extreme Danger, if not to unavoidable Destruction.

But, after all, they are very ignorant, and flatter themselves in the grossest Error, who imagine, that none but the poorer Sort are directly affected by the Laws of the Excise; almost every Country Gentleman in England is as strongly under their Lash, as the meanest Dealer. He cannot make a Pound of Candles, or a Bushel of Malt, in his own Family, without acquainting the Exciseman with it; and he has equal Power to examine his House, upon Pretence of Fraud, if he thinks proper. Perhaps he may not think proper, or his Superiors may, for some Reasons, give him Directions at this Juncture, to be more moderate in the Exercise of his

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Power towards such Persons. And supposing the farther *Extent* of these Laws to have been a thing long in view, which is no *unreasonable* Supposition, those Reasons are not *difficult* to be found out.

As for that Assertion, that *these Severities are necessary*; allowing it to be true, which yet we cannot agree to, it is very *improperly* and *weakly* urged as an Argument in *favour* of an Excise; it may be *one* for the Continuance of those Powers during the Continuance of the Excise; but it is very far from proving, that *that kind* of Taxation should be *continued*, much less that it should be *rendered more extensive*.

The Advocates of Power for their next Advance, deserve a little *rougher* Treatment than either I have given, or care to give them. They assert, that *these Powers have never been abused*, which is scandalously *false*; I could produce *numerous* and *crying* Instances to prove the contrary; but I refer you to a Pamphlet, printed in the Queen's Reign, and just now reprinted, upon this Subject; and to what you will not probably fail of hearing at the Bar of the House. But one Thing I must observe, that it is no Argument there have been no Abuses, because you have heard no *great* Clamours about them; you will not think it extraordinary, when you reflect upon the *low* Condition of those, on whom the *greatest* Burthen lies; how *little able* such *Wretches* are to battle Tyranny; how *little knowing* in the Means of obtaining Redress; and how *impossible* it would be for such Persons to think of *carrying* on their Business ever, after an Attempt to obtain it; to which you may add, that Supineess and

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Pufilanimity which are the *fatal* and *never-failing* Effects of *continued* Oppression.

We are very ready to allow, that there is an Appeal from the Commissioners of Excise. We will farther allow, that there are *very few* Instances of any Use made by the Subject of that Liberty: let them make the *most* of this Argument, they can draw no Consequence from it to their Purpose. Our Question is here, not, whether *there is* an Appeal; but, whether *that* Appeal be *any*, or a *sufficient* Security to the Trader? If a Lamb were to *fall* into the Paws of a *Lion* and a *Bear*, would the poor Animal's Circumstance be *better'd* by an Appeal from one Beast to the other? The Case here would be the same; the *same* Judgment would be passed by either: But the Circumstances of the *poor* Dealer in exciseable Commodities are *still worse*. If he doubts the Justice of the Commissioners of Excise, he must fly for Redress to those from whom he has *still less* Reason to expect it. The Commissioners of Appeal are still Servants to the Crown; but with this *worse* Circumstance, that they may be *justly* suspected of more Dependance, as they are generally Persons of a *lower* Rank, and their Salaries but *half as good*. And for a farther Aggravation of their Misfortunes, they are known to be *guided* in their Judgments by the Commissioners of Excise, who being provoked by the Restiness of a stubborn Appellant, may very possibly procure a *second* Determination, still more rigorous than the *first*.

You will be more *confirmed* in this Opinion, when you *consider* the Number of Trials before this Tribunal of the Excise, and when you *reflect* upon

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upon the Nature of Mankind: We are all partial in our own Causes, and are *easily* brought to imagine, when we suffer, that we suffer *unjustly*. Is it possible then, that this *prevailing* Humour should shew itself so inveterately in all *other* Courts of Judicature in the Kingdom? That in all Times, when the Judges have been *most* esteemed, and not in the *least* suspected of Corruption or Prejudice, we should find Men discontented with their Decisions, and always pushing their Causes up to the dernier Refort; and that in this Court alone, out of an Infinity of Trials, there should be scarce found *one* single Instance of it? I say, is it reasonable to think, that this should happen from the seraphic Virtue of the Commissioners of the Excise? Is it not naturally accounted for *another* Way, from a contrary Quality in the Commissioners of Appeal?

This Circumstance of Trial is very shocking to every *thinking* Subject of *England*, as it is a *manifest* Deviation from, or, more properly, an *infamous* Violation of that, which, if any may be called so, is the *fundamental Law* of our Constitution, the Law of Juries. This Law *has* been established among us, longer than we have any Account of Things in our Histories; and tho' it stands *now* with us, only as a Part of *Magna Charta*, yet *Magna Charta* was only a Confirmation and Declaration of that Law, which had been the Law of *England* for many Centuries before. It is the grand Barrier of our Liberties. Nothing but this Method of Judgment by our Peers, could screen the *Poor* from the Oppression of the *Great*, or the *Great* from the

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the *Tyranny* of the *Crown*. In short, it is *this* alone that gives Life to all the *other* excellent Laws which we justly boast of. It is the essential Difference between the Government of *Morocco* and our own.

And yet this our first Principle of Government has been openly attack'd by the same base mercenary Crew. They have laboured to prove the *great* Advantages of Trials in a summary way; but they are Labourers, on all Accounts, very little worthy of their Hire. Their Patrons would be *better* advised to pay them for their *Silence*, than for their *Works*.

Is it possible these Men could be *weak enough* to think, that they might *impose* upon us by their Arguments to this Point? Have we *ever* failed of seeing through *all* their flimsy Counsels? Or, *when* did we neglect to expose their evil Tendency to publick View? They could have no hope to meet a *better* Fate in this Instance; they had good Reason to expect a *worse*? The most vulgar Understanding must instantly see, the Consequence of any Argument in Defence of summary Trials. That it tends directly to the Abolition of all Trials by Juries whatsoever. They tell us, that this kind of Trial, in Causes relating to the Excise, is very Dilatory, and very Expensive; and that there *have been* Instances, where the Commissioners have *turned over* the Prosecution to the *Exchequer*; but, that the Persons so turned over, have declared, and have afterwards kept to their Declaration, that in any *future* Cause, they would rely *only* on the Integrity of the Commissioners.

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If this Method of Trial be so Dilatory and Expensive, or so great a Burthen upon the Subject, in all Causes relating to the Excise, that a summary way of Trial *ought* to be substituted in its Place. I desire you will reflect upon the Consequence. A summary Way of Trial ought to be the *only* kind of Trial in *England*; for a Trial by Juries must have the same Objection, *full as strong* in all other Causes whatsoever.

We will admit, that *some* Persons have chosen to be judged by the *Commissioners*, rather than the *common Course of Law*. But we must observe, that we take this Fact upon Trust only, from the *Commissioners* themselves. How far you will think fit to give them Credit in this Matter, must be left to your own Discretion.

But allowing this, we grant no more, than that there *are* some Persons, who are blind both to their *private Interests*, and to those of the *Publick*. I wish there were no *other* Instances of it, than can be produced by the *Commissioners* of Excise.

If it were worth our while to play farther upon these taudry Argumentators, we might even allow that these *poor* Traders, who were so enamoured of the *Commissioners*, were Men of the *best* Judgment, and had *strong* Reason for preferring *their* Decisions to *those* of the *Exchequer*. They might have depended upon Justice at *this Juncture*, for Reasons at which I have hinted before; and yet this would prove no Excellence in that kind of Tryal, or be any Satisfaction, that in *future* Times, their Decrees would still continue *just*. It will prove indeed so far, that the *Court of Exchequer* is very corrupt;

rupt; and therefore it ought to be *purg'd* and *cleans'd* of that Corruption. But it is no sort of Argument that the *other* should be *continued*, or its *Judicatory extended*.

I shall not detain you longer than is absolutely necessary, to expose the Weakness and Iniquity of those who are *employ'd* to scribble in favour of Excises. It is a Business for which neither I have *Time*, nor could you have *Patience*: I shall therefore leave the Consideration of their *wretched* Defence of the *present* Excise, to examine what they urge in favour of the *New*, intended upon *Tobacco* and *Wine*.

Before I enter farther upon this Matter, I must let you know, that these Gentlemen, till *very lately*, have very industriously conceal'd the whole of their Scheme; it was not so much as own'd that there was *intended* any Excise at all. At last, when they could help it no longer, they told us the Commodities to be excis'd: But they *still* keep back from us all Lights whatsoever into the *Execution*, or the *Plan propos'd*. I believe you will not only judge this Conduct suspicious; you will go farther and pronounce it *very unfair*: It is a Conduct highly to be resent'd by the *whole* People of *England*, as well as by their *Representatives*, who cannot but see the Reason of it. If the Scheme *were good*, or the good of the Publick *were* the only Thing intended by it, it would *bear* the Test, and its *own Weight* would carry it thro'. If it is a Design so foul, that it could never pass if it were examined *strictly*, that Reason may be a good

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good one, and surely it is the *only one*, why Matters of such Moment to the Publick, should be carry'd thro' the House by Surprize. But whether it be a Reason *satisfactory* to the Publick, will be seen by the Event.

These Gentlemen have drawn a Kind of Argument from this *shameful* Secrecy, and with great Pertness animadvert upon those who have *honestly*, and with *great Ability*, oppos'd it when it was yet in *Embrio*. Some of them, with an aukward Sneer, have endeavoured to retort a *little* of that Ridicule, which has been *justly* and *liberally* bestowed upon themselves. They have attempted to be *very witty* upon Those who have written *against* the *intended Excise*, as they pretend, without knowing what it was they were writing against. They have compar'd them to a *mad Man in a dark Room, throwing his Arms, and kicking his Legs against the Wainscot*. We must allow it to be a pretty Thought, and one of their *Coups de Maitre*. But yet I must be so free to tell them, that this is not their *Talent*; Ridicule is an edg'd Tool, not to be *trusted* in *childish* Hands. It cuts both Ways, and the Striker, if he wants Judgment, or if the Object of his Blow be hard and knotty, often finds, to his Cost, that he wields a dangerous Weapon. This they have all good Reason to know; they have all paid *dearly* in their Turns, for neglecting this Observation. And they continually put me in mind of the *pois'nous Reptile* in the Fable, who from a monstrous Vanity to equal the *Ox* in Size and Comeliness, puffed, strain'd, and swell'd itself at that Rate, that
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the sorry Creeper burst at last in its foolish Attempt.

Surely we need say *little* in Justification of those who enter'd the Lifts so *early* in the Cause of our Liberty and Trade. If they had known *nothing* of what was intended, and had risen upon the *first* Alarm; if they had even *rashly* and *ignorantly* risen, I say, surely their Readiness to *serve* the Publick, might at least have *screen'd* them from Reflection, if it had not *entitled* them to Commendation. But it is *falsely* asserted, that they knew *nothing*. They knew the Excise was to be *extended farther*, tho' they could not tell in *what Shape* it was design'd. Their not knowing *more* was, itself alone, a *sufficient* Reason to alarm them. Many other Circumstances concurr'd to assure them of such a Design. And the Offence which was taken at what was written *against* some *particular* Grievances of Excises in general, gave *strong* Suspicion that the *New* one would prove of the *same* Nature, and consequently that that Design would be a *bad one*. They wrote only against Excises in such Shapes as would be *dangerous* to the Nation. And they gave *strong* Reasons why they would be so. If the *intended* Excise should prove of the *same* kind with those, against which they argued, there is no Room to laugh at them for Ignorance; If not, and it should appear quite different from any *yet* known, or any they had *before* condemn'd, no Prejudice is done to the Publick. The King will have receiv'd a *Benefit*, in his Revenue from the Stamps, and the Gentlemen will have yet the Pleasure of having
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contributed, in some Degree, to the publick Service. The real Scheme will find the less Opposition; and the honourable Gentleman, in the Administration, will still meet with greater Applause, for his Ingenuity, in having made a Discovery so beneficial and important.

No Reflections can be *more* destitute of Point, or Sting, than such as are thrown out upon these Occasions, on those who write, in order to prevent the Execution of a Ministerial Project. Is any Body to be *impos'd* on by such Cant as this, that Men are not able to form any Judgment of a Scheme till they are acquainted with it in every Circumstance? Nothing is *more* easy than to see the general Tendency of any Design of *this Kind*, without being let into Particulars. If this Doctrine were to prevail, I know not of what use the *Liberty of the Press*, or indeed any other Liberty would be. I desire you will observe the Time, that, in such a Case, would be allowed for the Information, either of the Persons concern'd to *oppose* such a Scheme, or even the Members of the House themselves. In Matters of Consequence, especially such as the *Trading Part* of the Nation are interested in, the Traders are the *most proper* Persons to be consulted, and they should have Time to advise with one another, and to lay their Case before the Parliament, if it should be thought in any manner *detrimental* to them. The very *ablest* Men in Parliament also, would want *more* Time than *one Evening's* Debate would afford them, to consider and weigh *all* the Inconveniencies and Advantages together. And yet you may depend upon it, no farther Time than

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than *that Evening's* Debate would be permitted, if it could be well avoided. It is from the Writings of these Gentlemen only that the Publick acquire any Information. Were they to be *silent*, the ministerial Tribe would be for ever *Dumb*. And the Subject would know *nothing* of any Law that was *pass'd* upon him, till he was *bang'd* into a Knowledge of it for transgressing it.

I come now, Sir, to lay before you the *principal* Arguments which are used to induce us to approve a *new* Excise. After telling you, that I shall lay before you the principal Arguments, in regard to myself, and to your good Opinion of my Veracity, I must caution you not to be shock'd at finding in them *no Argument at all*. Bad as they are, they have produced no better, and I assure you I deal *fairly* with you. I mention all that they lay *any* Strefs upon, and I am sure it can be no Advantage to me to conceal any.

The first Bait thrown out to us, is, that the *Land-Tax* shall be abolished. It is represented as the *most heavy*, the *most unjust*, and *most unequal* that we labour under. We are told, that they who argue *in favour* of a Land-Tax, argue in effect *for an Excise upon all the Necessaries of Life*. That the landed Interest has borne the Burthen for *forty Years*, that therefore it ought *now* to be eas'd, and that Gentlemen from 500 to 1000 *l. per Ann.* are in the greatest Distress, and the greatest Objects of Compassion in *Great Britain*.

That the Land-Tax is to be *taken off* to make room for the *Excise*, can never have Weight with any

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any reasonable Man. The same Power which will be able to force the Excise upon us, will be able to replace the Land-Tax, and make us bear them both together. We are too well acquainted with the political Craft, not to know what is aim'd at by easing the Subject (as it is call'd) in changing old Taxes for new. The new are establish'd for ever, and the old will also be continued; for there is hardly any Instance to be produced, of any Duty once laid, which the Subject has ever got totally clear off, in any succeeding Age. The Salt-Tax is a late Instance of what we are to expect from the Abolition of Duties.

That the Land-Tax is heavy, unjust, and unequal, is a very complicated and terrible Charge; and therefore I shall beg leave to answer to it distinctly. First, as to its being heavy, I suppose it is not call'd so from the Quantity of its Produce, because its Weight in that Sense had scarce been us'd as an Argument against it; but, if I understand the Meaning of an heavy Tax, it is such a Tax as is raised with the greatest Difficulty, and a Tax that draws down the Clamour and Curses of the People: But this is by no means the case of the Land-Tax; there is none more readily, more easily, and with less Opposition or Insolvency, collected; nor did I ever hear of Clamour against it in my Life.

Thus far indeed I must confess, that of late Years I have heard very grievous Complaints of a Land-Tax of 3s. and of 4s. in the Pound, but these Complaints did not proceed from hence, that the Money was raised in this Manner; but that such Sums, which were generally esteem'd unnecessary, should be rais'd at all.

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As to the Injustice of the Tax, the Charge cannot relate to any future Land-Tax, because it is impossible to know how necessary, and consequently how just any future Exigencies of State may make it to be continued, it can only fall therefore upon past Land-Taxes; but to say that the past Land-Taxes were unjust Taxes, is, in effect, to charge the Parliaments by which they were granted, with Injustice, and a Want of Consideration for the Welfare of those they represented; and therefore I believe, upon better Reflection, this Objection will be withdrawn.

That the Land-Tax is an unequal Tax, I readily allow; but how does this affect our Argument? It touches us in no Degree, 'till it will be shewn that the Tax to be plac'd upon us in the Room of it is more equal, or 'till it is shewn us that the Inequality of the Land-Tax will admit of no Remedy. As to the Equality of the new Excise, I will venture to affirm in general, that all Taxes upon Importation, such as the Excise will be, are of Necessity the most unequal Taxes that can be invented, because it is impossible to prevent entirely the clandestine Entrance of those Commodities; and consequently there is the greatest Difference made, not only between the fair Dealer and the Runner, but between the inland and maritime Consumer, so that these poor People of 500 or 1000l. per Ann. are still under the grievous Misfortune of unequal Taxation, one paying three times as much for his Wine as the other, according to the different Situation of their Estates.

As to a particular Excise on Tobacco and Wine, it must readily appear more unequal than the Land-Tax. A very great Part of the

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Kingdom taste neither *one* nor the *other* of those Commodities: but there is not a Man, Woman, or Child in *England*, who does not consume *some* of the Commodities produced from Land, and really pay in proportion to their Consumption of them, their *Quota* of the Land-Tax, by the Advance of their Prices: And here the very Nature of the Tax prevents *all* Fraud to the Revenue, without any Expence to the Publick.

The *only* Inequality in the Tax upon Land may be remedied at once, by a new Enquiry into the Value of Estates; and it may be prevented for ever, by *renewing* the same Enquiry at *proper* Intervals of Time, as Lands are *enclos'd* and *improv'd*. If the honourable Gentleman in the Administration had the Improvement of the Publick Revenues so much at Heart, why did he not attempt to do it this Way? This had been a *noble* Step, and a Land-Tax of 4s. in the Pound, had made an Advance of at least Two Millions. The People of *England* had acquiesced under a Regulation so safe and just; but this Tax would not have answered to his Purpose; it had required no new Officers to collect it; and the Charge of Management would not have mounted to *one single Shilling*.

As to that elegant Turn, that *they who argue in favour of the Land-Tax, are arguing in Effect for an Excise upon all the Necessaries of Life*: It is very whimsically expressed, when there cannot be a greater Difference between one Method of Taxation and another. They have not one Circumstance in common, but this, that the Subject is forc'd to pay to both. If therefore it had been said only, that *he who argues in favour of a Land-Tax, is arguing in favour of a Tax upon*

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on all the Necessaries of Life, I should be very ready to confess it to be true, and for that Reason I am for it, because in a Tax upon all Necessaries, *all* must pay, which is highly just and reasonable they should. In our Argument against Excises, we object, not that the Subject is to pay, but that the Subject is to pay in *unjust* Proportion, and in such a Method as may be *destructive* to the Trade and Liberties of the Nation.

It cannot be denied, that the Landed Interest has borne the Burthen of Taxes for forty Years. It is certainly true, that in some Sense it has.

If we had not known before, how little the manufacturing Part of the People has been regarded of late Years, we might have been surpriz'd at *such an Assertion* as this, that the landed Gentlemen, from 500 to 1000 *l. per Ann.* are in the *greatest Distress*, and the *greatest Objects* of Compassion in *Great-Britain*. The Gentleman ought to have added one Monosyllable, and it might have pass'd uncontroverted; *the greatest Objects of his Compassion*; but yet he might have mentioned some others, as Objects of his Compassion, upon the same Foot. Gentlemen from 1000 to 20,000 *l.* Landed Men of any Fortune may be *reduc'd* by their Luxury, Extravagance, and Indiscretion, to be the Objects of *Ministerial* Compassion; but without one of these Causes, neither the *first* nor the *last* can be brought into such a Condition as to *deserve his Pity*.

My Opinion of these Men is very different; so far from easing those of his Stamp, if possible, I would *invent new Burthens* for them. To lessen their Taxes, would be to put a Premium

mium upon Luxury, which (whatever the honourable Gentleman may think) does not at present seem to me to want Encouragement.

I can never bring my self to have the least Regard for those Misfortunes which fall upon Men in Consequence of their own Corruption and Folly. It is in the Power of any Gentleman of a *much smaller* Fortune than either 500 or a 1000 *l. per Ann.* to live and to support a numerous Family with Comfort and Plenty of all the real Necessaries of Life. These will never appear Objects of Compassion to me, while here are some Millions of my Fellow-Subjects, whose *scanty* and *miserable Subsistence* arises only from an honest and laborious Industry; who live from Hand to Mouth, and must perish with their whole Families, by any, almost insensible Turn in Trade against them, and die like Dogs for want of the *most ordinary* Helps, if seized with the *slightest Distemper*.

It is impossible, in the Nature of Taxes, that one Body of People can be *cas'd*, without laying a *greater Weight* upon the rest. Let us consider then in this Case, what *Part of the People* is to be *relieved*, according to the Scheme before us, and who are to *bear* the Load which lay before upon the others Shoulders. The Persons to be *reliev'd*, are, in the first Place, a Number according to the most accurate * Computations amounting to the tenth Part of the Community: And in the next, such as live upon the *Fat of the Land*, and contribute in no degree to the Service of the Publick; but on the contrary, by their Luxury and exorbitant Consumption of *foreign Commodities*, confound our

* Mr. King and Mr. D'Avenant,

our Trade, and turn the Ballance of it against us: they feel the Consequences of it themselves in the Payment of their *Rents*. On the other Hand, that Part of the People who are the *Body* of the Nation, whose Arts and Labour alone *support the Kingdom*, who are already *pinch'd* and *squeez'd* to maintain the *Extravagance* of the Drones of the Society; these are to be still farther press'd, without any Regard to their *real* and *great* Distress, or even to the *fatal* Effect it must have upon the *landed* Gentlemen, who will always suffer *more* by an Oppression of the *manufacturing* and *labouring* Part of the Community; or, in other Words, by the *Decay of Trade*, than by any Tax that can possibly be laid immediately upon themselves.

The landed Gentlemen have the *less Reason*, or rather, indeed, *no Reason at all*, to expect a Remission of the Land-Tax from this Consideration. That Tax having now subsisted above *forty Years*, in that Space of Time, all the Gentlemen of *England* (those only excepted who had set upon Leases for *Lives*, renewable for ever, or Fee Farm) have had frequent Opportunities of re-setting their Lands, and have indemnified themselves by raising their Rents: What they have *lost* by the Tax, they have *gain'd* in their Rent-rolls: So that in the general, the Possessors of *old Estates*, since the Revolution, are really no great Sufferers. As for those who are *late Purchasers*, they have little Reason to complain, since they came in upon the Foot of the Tax, and have often had Allowance made them for it in the Purchase. The Farmers themselves have not felt it

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it much, because they have raised the *Price of Provisions* likewise in Proportion, as their Landlords have raised their *Payments*; so that the *greatest* Burthen has lain all-along upon the Consumer, who in *Nine* Instances out of *Ten*, is a Labourer or Manufacturer, and consequently the Remission of the Land-Tax, instead of *easing* those who have borne the Burthen of it so long, will have a very contrary Effect; and not only prove an *additional Burthen* to them, but the *heaviest Blow* upon the Trade of *England*, that it ever yet received.

The Case would be somewhat different, if the Price of Provisions would abate in Proportion to the Tax; but that will never follow; the Gentlemen will still insist upon the Payment of the same Rents, and therefore the Farmer will not be able to sell his Commodities at a lower Rate.

I believe you are now pretty well convinc'd that we ought not to change the Land-Tax for a *New-Excise*; and, indeed, that we ought never to part with it all: For as no Nation can subsist without *some* Taxes, so no Tax can ever be invented *more equal*, or *easy* to the Subject. The changing of Taxes in general, without the most absolute Necessity or the Abolition of them, without moral Certainty that there will be no Occasion to replace them soon again, is a very impolitick Proceeding, because the Publick never receives an Advantage in Proportion to the Prejudice which follows to the Revenue; and as upon the Imposition of all Taxes, the Price of the Commodity is always advanced beyond the Sum charged upon it; so on the other Hand, upon the Remission of them, the Price

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Price is seldom reduced *as much* as the Duty amounted to.

It is very possible that *some* landed Gentlemen may imagine, that I have not seem'd sufficiently tender of their Interests: The Advocates of Power will not fail to foment this Opinion as much as they can. I speak the *Truth*, and shew that *too much* Tenderness to the landed Interest, would prove the *greatest Cruelty*. I shew plainly, that the Weight removed from them upon any other Part of the Publick, would be their inevitable Ruin: And when Gentlemen seriously consider the Case, they will be convinced, that it is so to Demonstration. Those whose chief Dependance is upon the *infamous* Arts of Scandal and Defamation, may, with their *insipid* Strains of Rhetorick, endeavour to convince the *Freeholders* of *England*, that I am writing to the Mob. Supposing it were true, I leave it to you to determine, at whom the Freeholders ought to take the *greatest Offence*; at those who *direct* their Argument to the Mob itself, or at those who *address* themselves indeed to the landed Gentlemen; but address them in such a manner, as if they took them for a Mob, an *unbinking, inconsiderate* Mob, and treat them with such Arguments of *private* Gain and Interests, distinct from those of the Publick in general, as would hardly be capable to influence the *very meanest* of the *Popuace itself*.

As long as I continue to write on this Side of the Question, I shall never fear to be accused of *wanting* the most tender Regard for the landed Interest: When I write on the contrary Side,

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or when I am known to have a Place or Pension, the *Dirt may stick*; and not 'till then.

The next great Argument for the *New Excise* is, the *Sophistication of Wine*; which they confidently affirm will be totally prevented by it. It would make you laugh to hear these *State Empiricks*, in the highest Stile of *Quackery*, descant upon the Mischiefs occasioned by *adulterated Wine*. These *Political Charlatans*, like true *Mountabanks*, in a triumphant Flourish of *Nonsense*, set forth at the same time their Benevolence to the Publick, and their Abilities to serve it. The *running of Goods*, is their grand *Distemper*; their *Pill* is the *Excise*. They might prescribe their Medicine upon the *Pontneuf* perhaps with some Success; but their Physick is too *nauseous* for an *English Stomach*.

There is, without Dispute, a very great Adulteration of Wine. In all Probability, to 30,000 Tons imported, an Addition may be made, by brewing it at home, of 20,000 more. We will allow that near half of that which is drank for Wine, is not Wine, but a Mixture of the *Vintners*; but we don't know what that Mixture is. I think therefore, before we admit this Argument, before we thrust our Necks into the Collar, as the only way to avoid being *poison'd*, we ought a little to enquire whether we are in any Danger of being *poison'd* at all.

If what I have heard be true, and I have good Reason to believe it so, the Mixture is commonly made with *Cyder*, *Juice of Turnips*, and *Juice of Elder-Berries*. In this Case the People of *England*, in Point of Health, would make a poor Exchange, if by an *Excise* it should afterwards happen, that they should

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drink *nothing* but *uncompounded Wine*; that *Liquor* can never be natural to an *English Constitution*; it is not the Growth of our Climate: And from thence we may reasonably conclude it was never design'd to be our general Drink. The other *Liquors*, of which our Wine is at present said to be compounded, are not only produced in *this Kingdom*, but every one of them esteemed wholesome and medicinal. We hear frequently, indeed, of terrible Accidents from drinking *bad Wine*; but 'tis much more probable that these Accidents happen from the Ingredients us'd in *fining it down*, than from the *Nature of the Liquor itself*; and how the *Excise* will prevent the Use of these Ingredients, I cannot easily comprehend.

It is certain, for many Reasons, that the Price of Wine will be much advanced by an *Excise* upon it, altho' the *Duty* should remain the same. This is acknowledg'd by the greatest Advocates for it: If so, what will become of our poor Objects of Charity, Gentlemen from 500 to 1000 *l. per Annum*? These poor People consume a much greater Quantity of Wine, in Proportion, than any other Set of Men in the Kingdom; so that you see how admirably the *Excise* is calculated for their Relief.

From this Advance in the Price, they draw an Argument, which is well worth our while to consider. They say very truly, that the *Luxury of the Nation is its Ruin*: That the great Consumption of Wine affects the Balance of our Trade in a high Degree. They likewise say, which in some Sense is also true, That this *Excise*, by raising the Price, will lessen the Consumption; and thence conclude, that it must prove of the most important Service to the Kingdom.

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In order to set both these Gentlemen themselves, and their Arguments, in a *proper Light*, I shall beg leave to take into Consideration at the same time with this, *another* of their Reasons, and, indeed, their *strongest*, for the Regulation propos'd, which is *the Rise of the Revenue*. They estimate this Rise at above 400,000 *l.*; but this Rise can never happen but upon a Supposition that the Consumption will still continue the *same*. If the Consumption *lessens* in the Degree which, for the sake of our Trade, they *pretend to hope* it will, what becomes of their mighty Increase of the Revenue? If the Revenue answers, as at other times they *assure* us it will, how will our Luxury be *diminished*? How shall we be help'd in the *Ballance of Trade*? In this manner, Sir, are all their Schemes supported, by Arguments which need *no other* Confutation than what they afford themselves, strip them of their dull, declamatory Ornaments; subvert their confused, incoherent, jumbled Method, and range them naked against each other. This is the *most stinging* Answer you can give them.

As to the *Ballance of Trade*, we must enter a little more deeply into *that* Consideration; nothing can *deserve* our Attention more. It is by *that* only we can be supported; and I am afraid it is not *so much* at present in our Favour, that we may venture to be *wanton* with it.

I will state this Matter before you, in the *same Light* in which it appears to me; and I believe when you have well-consider'd it, so far from perceiving any Possibility of Advantage in this Point, from an *Excise upon Wine*, you must evidently see, that in all human Probability it will

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will turn the *Ballance against* us in a *most terrible* Degree.

There is no Necessity to be minutely exact, nor is it indeed possible to be so, as to the *Quantity* of Wine annually consum'd among us; however, we can come near enough to give our Argument its *full Weight*. We estimate therefore the *Quantity of real, genuine* Wine imported, at 30000 Tons, as we have done *already*, and the *Quantity of what goes under the Denomination* of Wine consum'd, at 50000. It appears then, that we consume 20000 *more than we import*, and consequently that there are 20000 Tons of our own Manufacture, all which escape the *Custom*; and if we reckon the *Duty at 20 l. per Ton*, this is a *Loss* to a Revenue of 400,000 *l.*

The Excise must answer this Sum in *Wine*, and 100,000 *l.* more in *Tobacco*, or else we shall not get clear of our *Twelve Pence upon Land*. We must therefore allow them, for Argument sake, that no Wine will be *run* or *adulterated* after this Regulation. We ought also farther to allow them, that the whole 50000 Tons will be *still consumed*: And then it would follow, that the Revenue will be *advanced* at least 400,000 *l.* by the *Excise on Wine*: But if the Consumption will be in any degree *diminished*, which they have insisted upon themselves, their Calculation *must fail* in that proportion: And that the Consumption will be *less*, we are very ready to allow, so that it must follow at least, from their own Argument, that their Scheme will never completely answer.

That the Consumption will be *less* is very certain, because the *Price* of Wine will be *advanced*. Upon all Impositions, or *new* Regulations

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lations in *Taxes*, the Dealers take an Advantage, and *raise* their Commodities. This is *one* Reason. Another unanswerable one is, that near *one half* of what is drank for Wine, has paid *no Duty*, so that, when by the *new* Excise, the Dealers are *obliged* to pay Duty for *every drop* they sell, it cannot be possible for them to afford it so cheap. A third Reason is, that the Merchants must pay *more* for it themselves Abroad, than they do *at present*, which I shall prove to you immediately.

Our next Step is, to consider in what Degree the Consumption may probably diminish. This is not to be ascertained, but we may reasonably compute it at 10,000 Tuns. This, I believe is *full* sufficient if we consider the *great* Power of Luxury in this Age. I would not compute it at 20,000, because, as you will readily perceive, if the Consumption were to *decrease* in that Proportion, the Revenue would not be *advanced a single Shilling*.

Allowing therefore, the *Decrease* to be 10,000 Tuns; the Consumption of Wine in England will be no more than 40,000 Tuns, and the Revenue will be *increased* but by the Duty of 10,000 Tuns, which amounts (according to our Computation) to 200,000 *l*: Whereas they have, in direct Contradiction to themselves, and their own Arguments, doubled the Quantity that will be brought to *pay Duty* by the *Excise*, and consequently doubled the Advantage that is to follow to the Revenue.

According to *these* Calculations it appears, that the Publick will drink *less* Wine by 10,000 Tuns than they do *now*; and this the *ministerial Writers* affirm will be a *great Saving* to the Nation; and it is in this Article that they tell us our
Fallacy

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Luxury will be so happily struck at; but the Fallacy lies here; the Publick will drink indeed less Cyder, Perry, Elder, and Turnip-Juice; which, *artfully* brewed, is *passed* upon them for *Wine*; but, in reality, the Publick will consume 10,000 Tuns of *Foreign Wine*, in the Place of 20,000 Tuns of *their own Liquors*, and how this will be proved a *Saving* to the Nation I cannot *easily* understand.

You will now see how our Trade will be *affected* by the Excise: We will value every Tun of *Foreign Wine* only at the Rate of 10 *l*. prime Cost Abroad; and then the *Loss* to the Nation, upon this *additional Quantity*, will amount to 100,000 *l*. But to this must be added a *farther Loss*, which will inevitably follow upon the *Increase* of our Demand, and that it is an *Advance* in the Price upon the whole 40,000 Tuns.

The Case is therefore this; In order to *raise* 200,000 *l*. we are to submit not only to the *greatest Inconveniencies* and *Danger* in the Method of Collection, but we are to *impose, in reality, a farther Tax* upon the Nation of above 100,000 *l*. which Tax is of *more fatal* Consequences to the *Publick*, than *all our other Taxes* put together. For I will venture to say, that 1000 *l*. sent *out* of the Kingdom, is of more prejudice to it, than 100,000 *l*. *raised upon the Subject*, and employed at home: but we find this is not the *general* Opinion, since we have paid Subsidies for *so many Years*, of above 315,000 *l*. *per Annum*, to Sweden, Wolfenbuttle, and Hesse; and this naturally gives us some Reason to doubt, whether some *important Revolution of State* has not occasioned this Excise; and whether it may not be designed as a kind of *genteel Pension* to France, Portugal, and Spain.

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I shall insist no longer upon this Point. I believe you can plainly see, that the *Ballance* of Trade will be *most heavily* affected by any Excise upon Wine, let it be laid in any Shape whatsoever.

I shall now come to consider how the *fair Traders* will be concerned. We are told, that a *new* Excise would make them *happy*, and that it is what they *earnestly desire*. This we are told in Opposition to the Clamours of *all* the greatest Merchants of *England*, in open *Violation* to Truth, and in *Contradiction* not only to Reason, but to what we hear and see every Hour of our Lives.

There may, perhaps, be Merchants and Dealers, who will not oppose the intended Scheme. A Brewer, or a Maltster may be of the Number, because he becomes subject to no *new* Hardship by it, and possibly may expect Advantage from the *greater Consumption* of *Malt Drink*: But the Point is to shew that the Merchants, or Dealers in *Wine*, are desirous of it. It would be very surprizing if any of these should be found of that Opinion, when we consider the Condition of those who trade at present under the *Regulation of Excise*. I have already mentioned *some* of its Difficulties, and I shall beg leave here to mention a *few more*.

You know very well, that no exciseable Commodities can be *removed* without a *Permit*. This Permit can only be obtained at *certain Hours*, and on *certain Days*; and, when obtained, is of Service only for that Day on which it is granted. Suppose a Merchant has occasion to *remove* his Commodity to such a Distance, that he may reasonably suppose he may perform it in one Day; if by any *Negligence* in the Carrier,

rier, or any *Accident* to the Carriage, the Goods should be found upon the Road, after the Hours during which the Permit has Force, the Goods are *liable* to be *seized*, let their Value be ever so considerable, and the Dealer lies at the *MERCY* of the *Commissioners of Excise*. How *easily* may any Man be ruined, in this Manner, upon Agreement between the Officer and Carrier, to share the Spoil? How *innocently* undone by many unforeseen Accidents? Nay, a Permit, either *lost*, or *mislaid*, is sufficient to *destroy a Family*.

Another great Grievance is the *Gauging of exciseable Liquors*. The Officer has a Power of gauging *more or less*, as he thinks proper. This causes great *Dependance* and *Expence* to the Dealer, who must make an Interest with the Officer. It is an *infamous Inlet* to Corruption, and no doubt a *great Prejudice* to the Revenue. It is true that the Liquors may be counter-gauged if the Dealer desires it, and he may complain of the Officer; but you will see a great Difference between *Complaint* and *Redress*, when the Judges of the matter are still *Commissioners of Excise*.

A third great Hardship is, that *the Goods must be lodged in Warehouses belonging to the Crown*. This is a great Expence to the Dealer, because he is obliged to *pay* for that Warehouse-Room: At the same time perhaps he may have Warehouses of *his own* empty, or he might lodge his Goods in other Places, at a much cheaper Rate. A Multitude of other Inconveniencies attend this slavish Circumstance. The Owner himself has no Key to these Warehouses. If he wants to *examine the Condition* of his Goods, or if he wants to *shew them* to his Customers, he must wait the Officers Hours; and on Holidays he can never see them at all. Nay, the Property of

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of a hundred Merchants may be consumed by Fire, all warming themselves at the Flames of *their own* Commodities, and unable to open the Door of the Warehouse, 'till the Officer shall *think fit* to rise and do it for them.

I could mention many *other* Difficulties under which the *fairest* Dealers in exciseable Commodities do now labour; but I think these *sufficient* to convince you, that no Merchant whatsoever can desire, that their particular Branches of Commerce should be made subject to the *same* Regulation. You may *easily* perceive the Falshood of *those* who assert it, without making any Enquiry into it, from the very Nature of the Thing. It is plainly impossible they can desire it upon the Foot of the *present Excise*, nor can they desire it upon the Foot of the *intended Scheme*, for that is *totally concealed* from them. Their *only* Inducement, therefore, must be an implicit Faith in the Ministers Abilities and Integrity; and we all know how far *that* Opinion will carry them.

I know it will be answered by the *same* Set of Men, that the Opinion, or Inclination of the Merchants is not to be considered. It is their *usual* Way to argue thus in Opposition to themselves. *One Moment* they draw their Reasons from Facts and Circumstances, which they tell us are of the *greatest Importance* to be considered. When those Reasons are confuted, their Facts and Circumstances exploded, the very *next Moment*, they cavalierly tell us, that the very same Facts and Circumstances are not to be considered at all. Thus, in this Instance, they have represented the Merchants and Dealers in these Commodities, as a vile Pack of Rogues, Cheats and Poisoners of the Publick; Men who will

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oppose the *new Excise*, only as it will be a *Benefit* to the Publick, and a *Prejudice* to themselves.

In the first Place I think, in a Country subsisting *only* by Trade, a Minister ought, for his *own Sake*, if not for *any other* Consideration, to take care that his Band of Scriblers should treat with more Deference and Respect, a Body of Men, of such Number and Weight, in the Affairs of Commerce. This is only Matter of *private Advice* to himself; but as to the Argument, I shall beg leave to say, that in *Point of Interest*, the Merchants in no sort have Reason to *oppose* the Excise: It will bring *great Trouble* to them, and *great Danger* to the *Liberties of the People*. But as to the Matter of Profit, it will be rather *advantageous* than *prejudicial* to them. It has been plausibly insisted on, that the *Burden of the new Excise* will only fall upon the *unfair Trader*, and only *press* the *Adulator of Wine*; but this can never be an Argument with Men of the *least Reflection*. Any *new* Difficulties upon them, would only furnish them with Pretences for *farther Exaction*, at least they would, and always do, take care to *save themselves*. It is the Consumer; it is the Publick that must *pay for all*; and the Dealer neither will nor *can* support any *additional* Load or Expence upon his Business.

Before I leave this Head, I shall beg leave to ask one Question; Who is understood by the *Fair Trader*? If by the *Fair Trader* is understood the Merchant, who pays Duty for the Wine he imports, I do not comprehend *who* the *Foul Dealer* is, or who their Indignation is so much raised against. For as to the *running* of Wine, that is very little practised, and the Government very little defrauded that Way. The

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Nature of the Commodity (which is such, that it cannot be imported in small Parcels) is a *sufficient* Security against it. If by the *Fair Dealer* is understood the Vintner who sells his Wine *unadulterated*, which is what they can only mean, I find it very difficult to discover who is intended to be *eased* by the Excise; for I am very confident in this Sense, there is not a single *Fair Trader* in the Kingdom; so that I think it very plain, that neither the *People in general*, nor the *Traders of Wine in particular*, can desire the *Excise*: And if we enquire who really *are*, or really *have* Reason to be fond of the Scheme, I believe we shall find only the Projector, the Executioners, and the Crown.

As to the Projector, I might have left him out of the Number; for whatever he may think of it *now*, he will very probably have Reason to be *less* pleased with it *hereafter*.

By the Executioners I mean the Officers who are to be employ'd to put the *new Scheme* in Execution: I would not be understood to mean the Officers of the Army; I hope they will *never* be concerned in any manner with it; but I mean those Officers who are stiled *Excisemen*, or *Commissioners of Excise*: How many of these will be added to the present Number, we have not yet Authority to affirm: It is currently reported, however, that from the Minister's gracious Regard to the Liberties of the Subject, HE HAS DETERMIN'D to add only *one* Commissioner, and *Forty* inferior Officers. This would be indeed a gracious Act in a Minister who can *determine* any thing in his *Closet*, before it has been so much as *mention'd* in the *House*: But the Word *determine* is too harsh; he could never have used it, and to be sure he never pretended

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to it; and therefore I am inclined to *discredit* the whole Report: I say, I am inclined to it, for such a Number of Officers would be a *very dangerous* Addition.

There are already in the House of Commons, above 200 Men who are *known* to have Places; how many more *unknown*, or who have something equivalent to a Place; or whether there be *any* in those Circumstances, I shall not pretend to inform you. From this Number, *dangerous* as it has been in *former Times*, and *fatal* as it will be in the *future*, no Man can say he apprehends the *least Hazard* to our *Liberties* at *this Juncture*: But this I will venture to say, that in any Parliament which is *capable* of Corruption, this Influence would be sufficient to *overturn the State*. The Addition of Influence over one more Person, ought to be *much* apprehended in a Country like this, where a *single Vote* may possibly have the Power of turning the Scale in the most important Instance. As to the Influence of 40 *inferior Officers*, you may easily judge of it from the Terrors which *one single Exciseman* is now able to scatter thro' a *whole Corporation*.

It is much to be disputed, whether the Crown itself may have much Reason to *desire* the Alteration. If the Civil List were to be increased by it 100,000 *l. per Ann.* that Advantage wou'd *never* ballance the Uneasiness of the Subject. The *present* Civil List is larger than that of *any* of his Majesty's Predecessors. At the same time his Majesty's good OEconomy is so well known, that the People of *England* in general, will think any Addition unnecessary, and particular Persons, Enemies to our present happy Establishment, will insinuate, that it can only

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be desired to create a *farther Dependance* on the Crown. It must be allowed, that tho' we have nothing to apprehend from his Majesty, or any of his Family we are yet acquainted with (which I seriously believe) yet a bad Prince may hereafter arise out of any Family; and in such a Case, this Influence would be our Ruin. The Weight of *such* an additional Sum, employ'd in *Pensions*, and *secret Services* of that Nature, would, very probably, corrupt any *future* Parliament: And this is certain, that what is granted to the *Best* of Prince's, must afterwards be granted to the *Worst*. When a *new* Prince ascends the Throne, it is impossible to strike such a Mark of Diffidence upon him (whatever private Sentiments may be held of him) as to deny him the Revenues of his Predecessor; so that I believe you will think the *Increase* of the Civil List, a very *strong*, and at the same time, a *modest* Argument against the intended Scheme.

THE Civil List will increase nearly in the Proportion of one to six, and therefore according to the *ministerial* Calculations, it would rise near One hundred thousand Pounds *per Annum*. Some of those Gentlemen have argued *against* our Uneasiness in this Particular; What, are you to refuse so great an Advantage as Four or Five hundred thousand Pounds *additional* Revenue to yourselves, only because the Crown is to receive a *little* Advantage with you? Would any Man refuse Five Pounds, that another might be hindered from receiving *Twenty Shillings*? If I apprehend it right, this is not the Case, We are not to *receive* Five hundred thousand Pounds, but we are to *pay* Six, which makes a *very wide Difference* in the Question; besides, this Argument turns only upon the Point of Money; and

and that I hope is not the *only* Consideration in a *free Country*. *Liberty* should have our *first* Regard, and I hope we are not yet come to those Times, in which the *Improvement* of the Revenue, is to be put in any Competition with it.

To obviate this Objection, it is spread Abroad, that a Method will be found out to *prevent* the Increase of the Civil List. A *sure* Method to do this, would be to appropriate to the *Sinking Fund*, or to other Uses, any Surplus that might arise from the Change of the Manner of Collection. But we are told, that *another* Way will be taken, which is to leave so much of the Duty as is now payable to the Civil List, still to be collected by Custom, as it is at present: The Consequence of which will be, that the same Commodities will pay *two* Taxes, and that the Merchants will be under *double* Difficulties, under the Trouble of attending the *Custom-House*, and the *Excisemen* too, which will be an insupportable Obstruction to their Business: Besides, that it will make the *same* Number of Custom-House Officers necessary to be continued, which, upon the *Addition* of Excisemen, we should have good Reason to hope would be *diminished*.

NOR will the Objection yet be answer'd, because let the Duty applicable to the Civil List be raised in *either* Shape, as I have shewn you already, that the Importation of Wine must necessarily be *enlarged*, it must necessarily follow that the Civil List will be *increased*.

As to the Clamours of the People, which are so *much* *disregarded*. This is as *strong* an Argument as *any* against it. It is absurd to say, that the *Spirit of Faction*, and the *Arts of designing Men*, have drawn them in to create *so great* an

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an Opposition. A single Fellow of *mean Extraction*, and *meaner Education*, may be seduced by a Management of this Kind; but it is an *old and true Maxim*; *Vulgus rectum videt*; the collective Body of the People are the *best Judges* in Matters relating to their general Interest; and whether the Apprehensions, and Disgust of the Publick were *justly* founded or not, they are still to be considered. The Minister who *does not* regard them, deserves the Fate he generally meets with; and it is very happy for the Publick; when the Author of such universal Discontent becomes the *only Victim* to it.

In a Country like this, where the Legislature is principally lodged in the People; and every Member of Parliament is only a Commissioner delegated by them to avoid the Inconvenience of a tumultuous Assembly, a Disregard of *general Dissatisfaction*, and of *particular Application* from our Electors, can be stil'd nothing less than an *Usurpation* upon the Privileges of the People; and therefore this Circumstance will meet, no doubt, with *due Consideration* in the House.

As to what has been said with Relation to the *Ease of the Subject*; and the *wise Distinction* made between a *new Burthen* and a *new Tax*; It is a Distinction without a Difference; for the People suffer *equally*, and it is not the *Name*, but the *Thing*, about which we quarrel. There is almost as much Sense in endeavouring to *convince* us of this, as in striving to persuade us that they can levy more Money by *this Excise*, without laying any *new Incumberance* upon the Nation.

As to their Triumph over those who have written against a *general Excise*, they may appear to glory as much as they please, at Bottom their Satisfaction is very moderate; they know the Publick

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Publick is not to be imposed upon by Words; it is not a *general Excise*, but the *Consequences* of a general Excise, that have terrified the People; and the *Consequences* of the particular one they intend, fall *very little* short of it. I think it is plain, that from such a one as this only, our *Liberties* and our *Trade* must perish; and what more have we to fear from *any other*?

They have given up the Point, when they have acknowledged, that a *general Excise* would be our Destruction. A Thing so fatal in its *utmost Extent*, must be dangerous; at last, in *any Degree*. If an Excise upon our necessary Consumption, would have mischievous Effects, which they readily confess, we ought to consider, that Commodities not naturally necessary, may become so by Habit: And *Luxury*, tho' it ought to be prevented, and discouraged as much as possible, from making its Entrance into the Common-wealth; yet, when once it has taken deep Root, in any Constitution, it must be but gradually discountenanced, and managed with the greatest *Prudence* and *Circumspection*.

I might take up much more of your Time upon this Subject, and more particularly shew you the Inconvenience of an Excise upon *Tobacco*; but no *stronger* Argument can possibly be used against it, than this, That it has already been once *excised*; and the Method of Collection was attended with such Disadvantages in this Instance, that it was put again under the ancient Regulation. I have already troubled you longer than I at first intended to have done, though, both for my *own* sake, and *yours*, I have avoided, as much as possible, any Repetition of those Arguments which have been already treated by much more masterly Hands.

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Where-ever I have touched upon them, it has proceeded from the unavoidable Necessity of continuing the Chain of Reasoning, or to set them in some different Light, that they might be *better* conceived by different Capacities: And therefore, for your farther Satisfaction, I must entreat you to peruse those Papers that have been published lately upon this Point, by which you will be farther convinced, that any *greater Extension* of the Laws of Excise, or any *new Excise*, in any Shape that we can reasonably expect it in, will be the *utter Ruin* of this Kingdom. And the Objections to any such Scheme, so *numerous* and *strong*, that a much wiser Head than any we have to deal with at present, would be *unable* to remove them. It is probable enough, that *some* of them may be obviated; and, no doubt, the Labours of those who are Friends to the Publick, will have greatly softened the *first* Intention: But if this should happen, it ought to be no Argument for the Concurrence. The grand Point is to *prevent* its being obtained in any Shape. Suffer the Foundation to be *once laid*, it will be no easy thing to prevent its being *built upon*; and you will afterwards find your Directions of very little Weight in the *farther Structure* of the Fabrick.

I shall add nothing, at present, but to thank you for the good Opinion of me. I shall make no Apology for giving you a Trouble, which was drawn upon you by your own Importunity; and, since you have desired it, I am very ready to give my Consent, that you should publish my Thoughts upon this Matter, if, after the Perusal of them, you should think they may prove of any Service to the PUBLICK.

F I N I S.