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Englishmen's *Eyes open'd*;

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O R,

All made to SEE, who are not re-  
solv'd to be BLIND:

BEING THE

## Excise Controversy

Set in a new Light; completely dis-  
cuss'd upon the just PRINCIPLES of  
REASONING, and brought to a fair  
and demonstrative Conclusion:

BETWEEN A

*Landholder, and a Merchant.*

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*May TRADE and LIBERTY flourish in  
GREAT BRITAIN, and their true Advocates  
be held in Esteem by the People!*

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L O N D O N :

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Englishmen's *Eyes open'd*:

O R,

All made to see, who are not resolv'd  
to be blind.

*Merchant.* **P**RAY Sir *John*, how do the  
Country *Gentlemen* in your  
Neighbourhood relish the  
*Excise-Scheme*? It has bit-  
terly enrag'd all Ranks and  
Degrees of Traders at *London*, and left such  
a Sting at the Tail of it, as I conceive will  
not easily be pluck'd out.

*Landholder.* Truly Sir, that Project takes a  
quite different Turn with us Country *Gentlemen*.  
Indeed when the Scheme was first represented  
to us, and delineated in all the horrid Colours  
that a frighted Imagination could suggest, and  
*London* vomited out her Squibs of Terror among  
us, we began to stand aghast, and in some Degree  
fell in with the common Cry. We have since  
recover'd ourselves; we disclaim our Conduct;  
we think ourselves impos'd upon, and we have  
discarded the proper Means of our own Relief,  
and have been acting subservient to the Interests  
of some few Men, no Well-wishers to us, nor  
the common Interest of the Nation in general.

*Mer.* How! Can you, Sir *John*, entertain  
a favourable Opinion of so execrable a Scheme?

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calculated to enslave the Trading Part of the Nation, and destructive of the Liberties of the whole Kingdom? *Landed Men* should always have the Interest of Trade at Heart; because as Trade flourishes their Estates advance. The great Hardships and Inconveniencies of *Excises* to the Trading Part of the Nation are so glaring and unquestionable, that I am not a little surpriz'd to hear a *Gentleman* of your distinguish'd Abilities, Impartiality, and disinterested Views utter a single Sentence in Vindication of such a Project.

*Landb.* That there is a mutual Dependence and Connection of Interests betwixt *Trade* and *Land* must be allow'd, and that the one cannot advance or decline, but the other must be *proportionably* affected. However, the Consequence that has been drawn from thence, is *partial, unfair, and ungenerous*. Must *Landed Men* be consider'd only *consequentially* and *subordinately* to the *Traders*? Must there be no publick Act which *primarily* and *originally* regards the Ease of the *Freeholders*? If our great *Fund* is *Land*, as Mr. *Lock* insinuates, must it have no Weight and Influence in the Determinations of a Senate? Sure our Conduct does not merit such Behaviour and Treatment. 'Tis true our Interests cannot be diametrically opposite to those of the mercantile World in general, but yet they are distinct and separate. Nay, the Seeds of our Destruction have been imported by many *Traders*, out of their great Affection for us I suppose. Merchants, says Mr. *Lock*, may grow rich by a Trade that makes the Kingdom poor: I am apt to think, Sir, few of them extend their Views of Profit and Loss beyond their own

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own Counting-Houses. Must Chance then and Accident determine our Fate, while whole Species of *Merchants*, falsly so call'd (for that Appellation is due only to the honest useful Importers and Exporters) are licentiously reveling in unlawful Gains? With what Contempt and Indignation have I seen some smuggling Insects swell upon this Occasion into Creatures of Importance, and publicly vaunt themselves the Fountains of Riches, and Barriers of Liberty, while they have been making use of all the little tricking Arts in their Power to dry up the one, and pull down the other?

I have been shock'd, Sir, to hear the well-meaning *Freeholder* told, with an insolent Air, in a publick Coffee-House, that he did not understand his own Interest, when he has declar'd that he has severely felt the Effects of a four-shilling *Land-Tax*, and should heartily rejoice to see the whole remov'd.

The best Conviction that *Traders* can give us that they have any Regard for our Interest is, by cheerfully submitting to some little Inconveniencies to unfuddle us; which, by that very Scheme you are pleas'd to decry, was purpos'd to be done by diverting clandestine and dishonourable Gains into more proper Channels. Inconveniencies, Sir, attend all Methods of collecting Taxes; at least those who would pay nothing to the general Support of the State, will ever urge those specious Pretences. The grand Question with me is, whether, in Regard to the Benefit of the whole Community, these Inconveniencies, tho' they have been so highly magnified and exaggerated, ought in right Reason and good Policy to have any Weight in

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Comparison with the national Advantages that would arise from easing the *Landholders*, who have so long bore the heavy Burthen, and paid upwards of threeſcore Millions for the Preservation of the general Liberties. I confeſs ingenuouſly to you, Sir, I am convinc'd by Reason and Demonſtration, that there never was a Scheme offer'd to a *British* Senate, that had more apparent and incontestable Advantages attending it, and fewer Inconveniencies when put in Competition therewith.

*Mer.* For ſuch an Aſſertion to come from you, Sir *John*, who have been ſo many Years engag'd in Trade yourſelf, is ſomething extraordinary. I doubt not but you found your Judgment upon a rational and ſevere Examination. To go thro' with a Subject of ſo extenſive a Nature at preſent may be diſagreeable to us both. To Morrow in the Evening, if you are diſengag'd, it will be a peculiar Pleaſure to me to reaſon the Point with you; for I begin to be diffident of my own Opinion, when a *Gentleman* of your cool Way of Thinking, exempt from every Tincture of Prejudice or Partiality, differs from me.

*Landb.* The Deſign having occaſion'd much Scribbling and Clamor, I was excited, from meer Curioſity, to examine into the Merits of it. As I have no Turn to ſerve by it, I am not tenacious of adhering to the Reſult of my own Enquiry: I am ever ſuſceptible of Conviction, Sir, always leaving my Underſtanding free, open, and unbiaſ'd for the Reception of all Species of Truths. I ſhall be glad to ſee you to Morrow, and then we will deliberately and with good Humour diſſect this *Excise-Monſter*.

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The Subject being reſum'd at the appointed Time, Sir *John* thus opened.

*Landb.* The Platform and Groundwork of the *Excise-Scheme* was laid upon theſe two Principles; the Eaſe of the *Landed-Interest* at home, and the diſtreſs'd *British Planters* abroad: Both which were ſchem'd to be effectuated without the laying of any new Tax, by the Conversion only of the two ſimple Duties upon *Wine* and *Tobacco*, from a *Customhouse* to an *Excise-Way* of Collection.

You'll pleaſe to remark, Sir, that no new Duty was ever intended; the Commodities were only to have the ſame Duty continued upon them. So that the Money to eaſe the *Land* and the *Planters* was to be wiſely and juſtly drawn out of the Coffers of ſuch Traders, who do not act upon a Level with the reſt of their Brethren, but, by impiouſly evading the Payment of *Customhouse Duties*, are enabled to ruin their fellow *Traders* in the ſame Branches of Commerce, oppreſs the aggriev'd *Planters*, and rivet the Tax for ever upon the *Landholders*.

In Diſputes of this Kind, Sir, if we would judge honeſtly, the Eaſe and Intereſt of any particular Set of Men, is not to be conſulted meerly and ſimply without Regard to the whole Maſs of the People. The general Good of the Community is the only true Touchſtone whereby we can make a juſt Judgment of the Project. The more national Emoluments accompany any Deſign of this Sort, the more deep Wiſdom and Policy, as well as Honour and Honesty do the Schemiſts diſplay. Tho' one or two particular Points may be the Baſis of the Scheme, yet if various other deſirable Ends are the inſeparable

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Concomitants thereof, with Reason may they be urg'd in Support of it.

Nor should we too precipitately, as many are wont, conclude we see some lurking Mischief a hatching under every new and specious Project, merely from the Consideration of some visible Advantage to the Propos'd, exclusive of any to the Proposers. Not that I will be so sanguine as to say the latter had no Interest in the Success of it, since I have great Reason to think, it would have fix'd them so firm in the Hearts and Affections of the former, and so strongly attach'd them to their Cause, as would have quite blasted the blossoming Hopes of some snarling Anti-Projectors; and put the finishing Stroke to all their chimerical Castle-Building; and thus the Life of one Scheme would have been the Death of another.

It is in the political, as it is in the natural Body. The Court, which may be properly esteem'd the Stomach of the Nation, employs itself differently, according to the different Circumstances and Temperament of the Body. It is not always well-digested, concocted Food will preserve the Mass of Blood pure and untainted. Recourse must be had sometimes to strong convulsive Purges to revive and exhilarate its dying Flame. It would ill perform its Ministration, should it always consult its own present Ease and Benefit, and refuse to submit to some few Gripings and Uneasinesses, which will at length terminate in its own private Good, as well as the Happiness of the whole Body in general. The Ministry, it may be presum'd, saw the Cloud of Opposition gathering; but it was never imagin'd it would have diffus'd itself so extensively, and

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and envelop'd the Senses of any but the inconsiderate Mob.

By easing the Land, the Price of all the common Necessaries and Conveniencies of Life become cheaper; Beef, Mutton, Bread, Butter, Flax, and Wool, &c. would all in Time feel the good Effects of it. While a Land-Tax is continued, the Rents of the Tenants will be kept up; when taken off, Landlords may afford to ease their Tenants, and they of course will ease the Poor in the Price of the Production of their Lands. The Poor, when they can live cheaper, will work cheaper; and our Manufactures will consequently be exported cheaper. 'Tis a general Complaint among all the Exporters of our Woolen Manufacture, that we are underfold at most of the foreign Markets of Europe in this Staple Commodity of our own Country.

It has been in a great Measure owing to the Dearness of our Woolen Manufacture, that both Holland and France have thought it worth their Care to set up Looms of their own, to our great, if not irreparable Detriment; and France has so far succeeded, that she seems to have no farther Occasion for our Cloths at all.

And Holland has found out this Secret of Trade, to buy up our raw Cloths, and dye and nap them so much cheaper than we, that they are able to undersel us in Goods of our own Produce.

Nor is it impossible that Spain herself may, in some Time, set up a Woolen Manufacture of her own; so that if we are cut out of this Trade from Holland, France and Spain, in all Probability, they, instead of England, may, in Time, supply Denmark, Norway, Sweden, and Russia.

*Russia*, and *Germany*, &c. with what they want. It therefore highly behoves a wise Government to think of Ways and Means to sink the domestick Expence of our home-bred Commodities. There is no other Way of effecting this but by easing the *Land*, the Source of our native Productions; for since that Tax has been laid, all the common Necessaries of Life, and the Ingredients which go to the Composition of our Manufactures, have been rais'd almost one Fifth in their Value, and the Price of Labour has increas'd in Proportion. Our Manufactures therefore must inevitably be almost one Fifth dearer than before we had any such Tax.

That a little Trouble to *Traders* in the Vending of foreign Commodities, by submitting to a more severe Inspection of Officers, to compel all to pay their just Duty, is destructive of Trade, I apprehend to be a mere Farce. The true Cause of the Decay of Trade, is the Clogs upon its first Springs: Let us work up our Manufactures cheaper, by the first Hands, than other Countries, and we shall never want *Merchants* and other intermediate *Traders* to export them, who will never have Occasion to repine at the Minuteness of their Profit. Let us cleanse the Fountain-Head, and the whole Current will soon purify itself; but 'till that be done, we may in vain complain of Disorders in the expanded Channels. There is no Way, Sir, to ease our own *Manufactures*, but by easing the *Land*, the original Spring of them. Thus do *Traders*, while they are for perpetuating the *Land-Tax*, unavoidably injure their own Trade, and the best Part of it too, and then cry out that those who would ease the *Land* have a Design to prejudice Trade. Who

Whoever knows any thing of *Trade* cannot be ignorant how highly beneficial our *Plantation-Trade* is to this *Island*. Their Produce procures us the Balance with those Countries, which otherwise would receive the Balance of us; consequently if our *Plantations* Decay, the general Balance of Trade would annually go against us; and thus would the Nation be daily drain'd instead of being enrich'd, as it is at present. The *Planters* have complain'd to *Parliament* for Redress; they think themselves aggriev'd; their mortgag'd Estates is an indisputable Conviction that their Complaints are not groundless. Should we be deaf to their Plaints, we know not what Temptations they may have to forsake our *British Plantations*, and to take up their Residence in the *French*; and then we risque our *Tobacco-Trade* as we have already done our *Sugar*. We can't have too vigilant an Eye on *France*, who has made such great Encroachments since our first Settlements there, and watches an Opportunity to divest us of our Properties in that Part of the World. The *Excise-Scheme* in its Consequences therefore was most wisely and politically contriv'd for the general Benefit of our *Trade*. 'Tis true, it was not calculated for the particular Interest of the *Tobacco-Factors* or *Wine-Coopers*, but, as all Parliamentary Schemes should be, for the publick Good.

*Mer.* Were these the real Motives to this Scheme, your Arguments might be plausible enough, though not of Weight sufficient to establish the Design, as I shall shew hereafter; if there be Occasion for it; but it is to be fear'd that this Project was set on Foot to augment the Power of the Crown, by multiplying *Excise-Officers*,

*Officers*, who have an unbounded Liberty to harass and annoy *Traders*, and by that Means in Time to enslave the whole Nation. For it is in the Power of these Men to tamper with *Voters*, so as to obstruct the Freedom of *Elections*, and thereby to destroy that Authority and lawful Respect for *Parliaments*, indispensably necessary to be preserv'd for the Safeguard of our Liberties. The Benefit of Trade, like the Benefit of the Land, is a delicious Bait to allure us to Slavery, and therefore we should always distrust the Views of *Ministers* of State. *One Excise* is introductory to another; and if once a *general Excise* prevails, farewell Liberty, and every Incentive to Traffick.

*Landb.* 'Tis true, Sir, the Benefit of Trade may sometimes be made a Ministerial *Decoy-Duck* to delude *Traders* into their Schemes; and so may groundless Clamours of the Ruin of Trade be a more useful Piece of *factious* and *antiministerial* Quackery to irritate the Multitude against the noblest Designs. What Reason there can be to doubt whether the general Advantage of Trade was not an essential, though not the only Motive to this Scheme, is what I cannot conceive. Though *Trade*, Sir, was only secondarily, incidentally, and collaterally considered, and the grand Design was the Ease of the *landed Interest*, I hope it would be no Objection. In Times of War, the Land must bear the expensive Burthen in Protection of *Trade*: The least therefore that can be done, in Times of Peace, is to disburthen it. A wise and judicious *Ministry* will labour to shift the *Taxes*, so as equitably to proportion 'em amongst all Classes of the Community, that each might, at seasonable Conjunctions,

tures, when the best able, give reciprocal Ease to the other. To the everlasting Honour of the present Administration, the *Land-Tax* has been reduced lower than ever since first impos'd; and we still hope that the same *Ministry*, who have done such great Things for us, will, in time, absolutely ease us, though the Popularity of the Design will administer perpetual Fuel to *malecontent* Fire.

I think I may with equal Reason insist, that your Argument about the Augmentation of Power to the Crown, from an Increase of Officers, is a meer Pretence. For what Power to the Crown can about two or three *Excisemen* in a County add, which is the Extent of the Increase propos'd? To answer this great Increase, there would have been a counterpart Diminution; at least equal, if not superior to the pretended Augmentation. Had the Scheme succeeded, some of the *Custom-House* Officers would of course have been discharged, or metamorphosed into *Excise-ones*; and the Crown been strip'd of all the *Receivers* of the *Land-Tax* over the Kingdom: Men of Fortune, Repute, and great Influence in their respective *Counties* and *Boroughs*; which united Powers would have considerably turn'd the Scale in Prejudice to the Crown.

And to suppose Men of their Rank and Character should receive Instructions to be particularly troublesome to such *Traders*, who may not see Wisdom in the Conduct of a *Court*, smells two much of Romance to be credited. For how can a Man, without being ripe to swallow any idle Assertion, imagine Men, who are not peculiarly exempt from such Vices as tend to the



Discovery of Secrets, should be entrusted with any such Instructions? As they are daily turn'd out of their Offices for the least Trifle, and thereby become enraged with the Government; should we not have heard of some Stories of this Sort? Throughout this warm Dispute, the active and ingenious *Malecontents* have not been able to produce one single Instance of this Nature. With the utmost Confidence therefore, may any one affirm that there is not the least Probability, that any *Exciseman* ever received Instructions, directly or indirectly, from the *Commissioners* to tamper with any *voting Trader* whatsoever. No Man, I think, but an Enthusiast can imagine that *Officers* out of meer Wantonness, Spleen, and Ill-nature should be more troublesome, or open to themselves more Scenes of Turmoil and Fatigue, than what the Nature of their Office makes absolutely and legally necessary.

Much Art and Declamation indeed have been exercised, to infuse a most horrid and frightful Idea of harmless *Excisemen*, into the Minds of the Scum and Dregs of the People; nor is it to be doubted but such florid Rhodomontades have had their desired Effect upon narrow and jejune Minds. This Fate indeed they share, in common with the *Clergy* and others, upon certain Occasions: But give me leave to say, Sir, this Way of Talking only serves to give Men of Sense an ill Opinion of the Cause. To convince them, you should shew something in Nature, that prompts these Men to be less human than others; or the Presumption will be they are not so. They are all equally reproached in their Duty, though fortuitously derived from the general Body of the People, and become destin'd to their different Pro-

Professions by the same Providence that those Men are, who thus exclaim against them. How it should fall out that they at all times are more degenerate than the rest of Mankind, will be admitted by none but such who are credulous enough to believe, that Man is form'd from senseless Atoms, by the continued Operations of blind Chance and Fortune.

By the great Degree of Power, said to arise to the Crown from a few *Excisemen* being scatter'd over the Nation, and the Havock they have been pompously describ'd to make, some giddy-headed and superficial Creatures imagine that the *Dealers* in *Tobacco* and *Wine* are a very considerable Body of the Kingdom; when, if a Calculation was made, it is very much to be questioned whether they are above one five thousandth Part thereof: And it is equally to be doubted whether one Third of that Number have *Votes*; or if they have, whether one half of them are not visited by Officers already. To suppose, therefore, that the intended Augmentation could affect the Liberties of the *whole* Nation, when so *small* a Part only could possibly have been concerned, is what can never enter into the Thoughts of a clear-headed Man; especially when the Crown, in consequence, thereof, would have been oblig'd to have given up a greater Power for a less, as was before remark'd.

However, lest *Englishmen* should be jealous of their Liberties upon this Account, or that some imperious and arrogant Fellows among them (as is not impossible) should presume to have the least Degree of Power or Influence over *Traders* in the Choice of their *Representatives*, the Laws of the Land have made full Provision for preventing



venting any such Attempts. For in the Act  
*Anno 5 & 6 Guliel. & Mariae*, it is said, " That  
 " if any *Exciseman* shall by Word, Message,  
 " or Writing, or any other Manner whatso-  
 " ever, endeavour to persuade any Elector to  
 " give, or dissuade any Elector from giving his  
 " Vote for the Choice of any Person to be a  
 " *Representative* in Parliament, shall forfeit the  
 " Sum of one hundred Pounds, one Moiety to  
 " the Poor of the Parish where such Offences  
 " shall be committed, to be recovered by any  
 " Person that shall sue for the same in the  
 " Courts of Common Law. And every Of-  
 " ficer, convict on any such Suit of the said  
 " Offence, shall thereby become disabled and  
 " incapable of ever bearing or executing any  
 " Office or Place of Trust whatsoever under  
 " their *Majesties*, their *Heirs* or *Successors*."

Besides, Sir, has not this very Parliament at  
 present existing, that has been so licentious-  
 ly charg'd with Corruption, made the strongest Act  
 that ever was made to prevent Corruption at  
 Elections from all Quarters, as well against the  
 Crown as for it? An Act that has met with the  
 highest Encomium from those very *Gentlemen*,  
 who have treated the Parliament that made it  
 with unparallel'd Scurrility! A certain Writer,  
 I remember, says, " To the immortal Honour  
 " of a *British* Parliament, an Act is now passed,  
 " which, it is to be hoped, will prove fully ef-  
 " ficacious to this great End [the Prevention of  
 " Corruption at Elections.] The Penalties, at  
 " least, are so severe, and the Provision so wisely  
 " made, as well as clearly express'd, that I  
 " think it impossible for all the Inventions of  
 " crafty and ill-designing Men, totally, to elude  
 " them."

Can

Can any Man then, with the least Glimmering  
 of Reason, surmise that *Excise-Officers* can have  
 any Influence at Elections, when nothing is more  
 visible than that they are never of Considera-  
 tion enough to sway any one? But if they were,  
 and should attempt to influence any *Voter*, it is  
 in the Power of any Man to prosecute and ruin  
 them; the Offence being to be try'd before a  
 Jury, who are very far from being prejudic'd  
 in Favour of a poor *Exciseman*.

*Mer.* Sir, you have made no Manner of Re-  
 ply to what I urg'd, of one *Excise* tending to  
 a general Excise, and the Swarms of Officers  
 that would over-run the Nation, was that to  
 take Place. If the People do not make Head  
 against such Attempts at their first Breaking  
 out, 'twill be impossible to stop their Career  
 when they have got too great Footing.

*Landb.* You'll please to remember, Sir, that  
 we are always to keep Sight of the grand and  
 fundamental Motive to this Attempt; the  
 Ease of the *Land*. From what I before ob-  
 serv'd it appears that a *Land-Tax*, which af-  
 fects all the common Necessaries of Life of  
 our own Production, is an actual *general Ex-  
 cise*, in the strict Sense of the Words. What  
 is meant by a *general Excise* is a new Tax  
 upon all such common Conveniencies of Life,  
 as the Poor and laborious Part of the Nation  
 cannot subsist without. A *particular Excise*  
 upon foreign *Superfluities* and *Luxuries*, without  
 the least Addition of any new Tax, with a View  
 to take off a *general Excise* from the *common  
 Necessaries*, is so far from having a Tendency  
 to what the Judicious understand by a general  
 Excise, that, on the contrary, no Step could  
 possi-

possibly be taken more effectually to free us from a general Excise: Nor is it in the Power of any Ministry to indicate their Detestation and Abhorrence of any such Project more than by bravely and resolutely encountering such an headstrong Opposition, that a Tax upon *Land* might not be eterniz'd.

It may be urg'd with much more Reason, that the laying of one Shilling in the Pound upon *Land* has a Tendency to the laying on of twenty. Nay, Sir, as you are a *Dissenter*, I may as well say that granting you any small Privilege to deviate from the Church of *England*, and to worship in your own Way, has a Tendency to the total Destruction of the Establish'd Religion of the State; than which Nothing is more ridiculous. In short, Sir, I might with equal Reason insist that a Man must neither eat or drink, because it has a Tendency to Gluttony or Drunkenness; or that a Man must not be so prudent as yearly to lay by a single Penny, because it has a Tendency to Avarice. In a Nation like ours, where the Crown has no Farms or *Freeholds* to supply the publick Exigencies of the State, some Sort of Taxes are as essentially necessary to the Preservation of the Body politick, as Eating and Drinking to the Support of the natural Body: And such a Conversion only of the *Duties* paid already, to be collected under the Mode of an *Excise*, in such a Manner that the *Smuggler* can't escape Paying, and thereby raising a Sum sufficient to disburthen the Land, and to redress the Grievances our Plantations labour under, is the only *Excise* we contend for; and nothing further was propos'd by the Scheme.

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The infallible Way, Sir, for *England* to encrease in Riches and Power, is to embrace every Opportunity to render our native Manufactures cheaper both abroad and at home, and foreign Superfluities dearer to the Consumer; that the Price, as well as Quality, of our Commodities may tempt other Nations to consume 'em. Was not this Maxim most steddily adher'd to, our own Inhabitants would be consuming the Produce of other Nations, whilst we were unable to export our own. Thus would every one, who consum'd any Thing of foreign Production, give away so much of the Riches of the Nation. To prevent this, nothing can be more conducive than an *Excise* upon all *foreign Superfluities*; because it must either ease our own native Produce from the Burthen of the publick Revenue, or it will prevent the Consumption of foreign Commodities, and the Produce of our own Country would be consum'd in their stead. Every Thing of foreign Growth consum'd here, without paying the Duty, is an Advantage to the *Proprietors* of the *Lands* of those *Countries*, and a Detriment to our own *Land-Owners*, when a *Tax* upon them is purpos'd to be taken off, only by a just Collection of the Duty upon *foreign Commodities*. Who then, that is a true Friend to his Country, can oppose such a brave Design? A Design for which future Ages will have its Opposers in Derision, and its Advocates in the highest Admiration!

Foreign Nations are so very active and vigilant, that nothing of our Production shall escape paying the *Duty* they impose thereupon, that, were we not to be steer'd by the same political Rudder,

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der, our *English Merchants* would acquire more by importing of foreign Commodities, which would be cheaper, into our Country, than they would by exporting our own Commodities into other Countries, where the higher *Duties* would render the Consumption small, and the Merchant's Profit less. Thus would *Traders*, instead of being an Advantage to the Nation, drain all the Wealth out of it, discourage our People from Working, by leaving their Manufactures on their Hands, and render them idle, poor, and effeminate by an Inundation of foreign Superfluities. This, Sir, I only remark, *en passant*, to shew that an *Excise* upon all *foreign Luxuries* must be of manifest and undoubted Advantage to the Nation; not that I would insinuate any such Thing was ever intended by the *Ministry* to be put in Execution; but this is to remove your Prejudice against *Excises* upon Superfluities of foreign Growth and Manufacture.

*Mer.* The great Inconveniencies of *Excise-Officers*, by ransacking Traders Shops and Warehouses, at all Times, and at all Hours in the Night; the extraordinary Trouble of sending for Permits; the exposing a Man's Stock to those Inquisitors when they please, are very great Hardships upon *Traders*, and what they cannot bear the Thoughts of submitting to. A *Trader*, under these Restraints, cannot be said to enjoy that Liberty every *Englishman* by his Birth is entitled to.

*Landb.* In the Sense that the Word *Liberty* in this Controversy has been used, every Law whatsoever against *Felons* or *House-breakers* is a Restraint upon Liberty. The late *Scheme*, Sir, was design'd, 'tis true, as a lawful Restraint  
upon

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upon *Smuggling*, *Cheating* and *Perjury*; not upon Honesty and upright Trading. By the *Scheme*, *Excisemen* would have had the Power of entering *Shops*, *Warehouses*, and *Cellars* no otherwise than as the *Customers* and *Servants* of these *Traders* hourly have. They would have had no Power to enter them but in the Day-Time, when they are open to every Body; not to enter any private Room, or House, or other Place, not enter'd as a publick *Shop* or *Warehouse* of *Dealers* in those Commodities, not even a private Room in the same House wherein a publick Shop is kept, unless they obtain'd a special Warrant for that Purpose from some Justice or Justices of the Peace, and then, if by Night, but in the Presence of a Constable.

In this Case, the *Justices* of the Peace have a discretionary Power of judging what Circumstances are a sufficient Ground for Suspicion, that any of their Neighbours have conceal'd Contraband Goods, or used any Arts to defraud the Publick. They have likewise the Power of disbelieving what an *Exciseman* shall swear in order to obtain such Warrant, and may refuse such Warrant in any Case whatsoever at their own Pleasure. So that these Men could give no more Uneasiness to Traders, upon any private Pique, or personal Resentment, than any other Man may do to his Neighbour by a Warrant to search for stolen Goods. The strong and clear Testimony that Officers must give of the Truth of their Suggestions, to obtain such Warrants, would always deter 'em from applying for them, but when Goods really were conceal'd, which had not paid the lawful Duty: And in such a Case, no Man,

I presume, will say, Houses ought not to be enter'd.

Hence it appears that *Officers*, as such, would have had no Power whatsoever to enter any *private House, Room*, or any other Place besides common *Shops, &c.* previously register'd as such, and these in the Day-Time only. The Power of entering *private Houses* is vested in the *Justices* of the Peace, who always have exercis'd the same Power of granting Warrants to search Houses, on innumerable other Accounts, before this Bill was propos'd. This Clamour therefore of entering Houses in the Night is meer Bugbear or Spright, wherewith to terrify the weak and credulous.

What additional Trouble *Merchants* would receive is a Mystery to me; for they would land their Goods as, they now do, at the Custom-house; and, as they vend by the Gros only, the Trouble of procuring *Permits* would be very inconsiderable: They cost nothing; Offices for that Purpose would be near their Warehouses.

As to the intermediate Dealers, I am at an equal Loss to conceive their Grievances in this Respect. There is no more Trouble and Embarrassment in an Officer's visiting the Shops of Retailers (almost all of whom sell various other Commodities already excis'd) than there is in having two or three more Customers extraordinary: And I never heard Traders complain of any Fatigue in that, or being oblig'd to keep more Servants upon that Account. As Profit attends Customers, so it does the Inspection of Officers. Fair Dealers would be made an ample Recompense for their Inconveniencies, because, as it keeps others upon an  
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Equality with them, they must inevitably encrease their Trade. A Design to prevent *Smugglers, Hawkers*, and *Robbers* of the national Revenue, when I was in Trade, was accounted laudable, and would have met with universal Approbation from the Body of *Traders*; but at this Time of Day, I know not what to think of the Trading World.

*Mer.* That an Excise would help the *fair Trader*, is so stale an Argument at *London* that no Body regards it. 'Tis a meer Jest, a Court Pretence only; and if you consider that all *Merchants* and *Traders* in *Tobacco* and *Wine* unanimously oppos'd the Scheme, you will not think your Argument of any Weight, or that Men would be so weak as to oppose their own Interest.

*Landh.* Truly, Sir, this is an Argument that most of all surprises me. There is nothing more undeniable in Nature than this; that if the *Smuggler* pays no Duty, he will undersell the fair Dealer who does; and so much the more where the *Duties* are high, as on *Wine* and *Tobacco*. How much soever the *Smuggler* sells, by having it cheaper, so much the *fair Trader* loses the Vending of. This is so obvious and self-evident, that the late universal Opposition, you mention, in no ways destroys the Conclusiveness of my Argument; but the natural and just Inference is, That all are *Smugglers*, and there are no *fair Traders*, or, That *fair Traders* are all bewitch'd and infatuated. To illustrate this, let us imagine, instead of converting these Duties to an Excise-Way of Collection, it had been propos'd to double the Customhouse Duties; no fair Trader in his Senses could have  
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prefer'd the latter, because the Profit of Smuggling would then have been so extraordinary, and would have enabled the *Smuggler* so greatly to undersell the fair Trader, that it would be impossible for him to subsist. So that you yourself, by urging this popular Opposition, prove no more by it than a universal Depravity and Corruption among the whole Body of *Merchants* and *Traders*, and, in effect, that they are nothing better than a Band of *Smugglers* or *Madmen*.

*Mer.* Pardon me, Sir, The *Merchants* are a Body of Men worthy the highest Regard of the Government, the Fountains of all the Wealth in the Nation, and are, for the Generality, Men of the greatest Honour and Reputation. I remember the Time, Sir *John*, when you would not have bestow'd such Epithets on Merchants, as *Smugglers* and *publick Robbers*. Your old Friend Mr. *Addison* treated them in a different Manner, bestow'd great Eulogiums upon them, as well in private Conversation as in his publick Compositions.

*Landb.* Your Warmth, Sir, has betray'd you into some Mistake; you misunderstand me. I did not call the *Merchants* and *Traders*, *Smugglers*. There are undoubtedly (and indeed I have heard many worthy *Gentlemen* among them acknowledge it) some clandestine and dishonourable *Dealers*, who shelter themselves under that worthy Denomination; and I very carefully distinguish'd between them and honourable *fair Traders*; and shew'd the apparent Advantages that must necessarily accrue to the latter, had the Scheme succeeded. But you, to obviate my Conclusion, confound my Distinction,  
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and make all *Traders* alike. If then it be certain that there are clandestine *Traders* amongst the Body of *Merchants* and *Traders*, and all are alike without Distinction, all must of Consequence be clandestine *Dealers*. This is a just Inference from your Logick, not mine. Thus you urge Arguments that tend to prove all *Merchants* and *Traders*, *Smugglers*, and then complain that I call them so. This Strain runs thro' some common News-Papers, and Pamphlets that don't enter into the Merits of the Dispute; but I could not have imagin'd they were so contagious, as to taint a *Gentleman* of your Understanding. Tho' the *Excise* has been dress'd out as a very hideous Monster, yet, like a good and righteous Magistrate, it is only a Terror to *Evil-Doers*.

The violent Opposition of some *Merchants*, and warm-headed disaffected *Senators*, is not an infallible Characteristick that the Scheme was bad. The short Question, Sir, is, whether foreign Commodities ought to be tax'd, or not; if they ought, then the Tax should be collected in such a Manner as that all should pay, and none escape. We already pay a Duty on *Wine* and *Tobacco*; and if, on a Comparison between the Quantity paying, and the Quantity consum'd, it appears, that not above one Half pays, no one will say the other Half ought not to pay. What Method then can be taken to oblige them? If these Opposers would be so just as to offer to the World a Scheme more effectually calculated to answer that End, and ease the Land, with less Inconveniency to the Subject, and less liable to Objection, why do they not propose it to the Publick? If they are able and  
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not willing, they display their Patriotism; if they cannot propose a better in its stead, to answer such a Concatenation of wise Purposes, we may conclude it is because they are not able.

*Mer.* It must be confess'd, Sir, that the several Ends you mention are very desirable, and what every good Man must rejoice to see brought about. But that *Excises* are the best Mediums to these Ends, is what I cannot yet bring my Understanding to bend to. The Laws of Excise are very arbitrary and tyrannical; the Deprivation of Tryals by Juries, contrary to *Magna Charta*, and the *Constitution*, and the known Rights of *Englishmen*, is what in Time might be attended with very fatal Consequences. The *Commissioners* are *Prosecutors*, *Evidence*, *Judges* and *Executioners*; have an unlimited Power of determining the Property of the Subject according to their own Will; which is giving up too much Power to the Crown, and may in Time destroy our Liberties.

*Landb.* This, Sir, has been set forth as a very formidable Objection, and therefore I don't marvel that it should be insisted upon with so much Warmth and Acrimony. *Magna Charta* and *Excise*, the Antiquity of the former and Etymology of the latter, are brought as Proofs that the one should not be admitted, nor the other in one Tittle deviated from. This Way of Talking is admirably well suited to work upon a Mob, but can never be relish'd by such who separate and distinguish what others assiduously labour to perplex and confound.

*Magna Charta* is but an Act of Parliament, and indeed a very valuable one, but is no more the Constitution than any other Act. The present

sent Constitution is framed and erected upon all those Acts which have passed since *Magna Charta*, as well as upon some Part of that. Was it a sufficient Reason for the *Excise-Bill's* not passing, if it was in some Degree contrary to *Magna Charta*, it would also follow, that the whole Constitution, as at present establish'd, must be unhing'd, because many of those Acts of Parliament, whereon it is now founded, are in Opposition to *Magna Charta*: But to come closer to your Objection.

All Schemes for raising the publick Revenue may justly be denominated better or worse, as they are more or less practicable in collecting the Money proposed by Parliament. If a Scheme be propos'd, where the Community is liable to such Expences in recovering their Rights from Individuals, that the one Part is expended to collect and obtain the other, such a Scheme is rather a Burthen and Vexation to the Subject, in their individual as well as collective Capacity, and no Benefit whatsoever.

*Juries* must be allow'd an inestimable Blessing, when consider'd (as signified and intended by *Magna Charta*) a Security against any Encroachments of the Crown; yet they are liable to many just Objections and great Inconveniencies, if there should be no other Way to determine Disputes in the Collection of the publick Revenue. Where the Claim is made by Virtue of any Prerogative inherent in the Crown, *Juries* could not be dispens'd with, without endangering our Liberties. For when the Contest is between the King and Subject, and the Extent of his Prerogative is in Issue, it equally affects every Subject; and therefore Tryals by *Juries*

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in such a Case constitute the People Judges of their own Cause; which is a most invaluable Barrier to our Liberties, and upon no Account whatsoever should be suffered to be broke in upon.

When a Controversy lies between Subject and Subject either, *Juries* then must be judg'd impartial; and as they are suppos'd to live *in viceneto*, they are presum'd to be acquainted with the Characters of the contending Parties, their Witnesses and Circumstances, and thereby the better capacitated to determine where Credit ought to be given, when any Contrast arises in their Evidence.

But it will be difficult for *Gentlemen* to shew that the same Advantages are to be expected from a Jury *ex viceneto*, when the Contest is not between the *Prince* and the *People*, or Subject and Subject, but between the Subject and the whole Republick. When the Contest lies between a Subject and the whole Community, *Juries* cannot be suppos'd to have any Knowledge but of one Party; *viz.* the individual Subject under Prosecution: And knowing him only, will naturally be under a strong Bias to favour their Acquaintance. A small Experience in human Nature will thoroughly convince us, that no Men are equally anxious for the Publick in general, as they are for their Friends, and those they have some personal Knowledge of: *Juries* therefore cannot be suppos'd so impartial and unprejudic'd, in judging between their Friends or Acquaintance, and the Publick, as between one Friend or Acquaintance, and another. In confirmation of this, it is observable that in all those particular Places of the King-

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dom, where the Practice of defrauding the Publick prevails, and is become customary and fashionable, the whole Neighbourhood in general is prejudic'd in Favour of those Practices, and judge 'em inoffensive without the least Remorse; and therefore *Juries* being *viceneto*, renders them more liable to Suspicion of Prejudice and Partiality. Where *Deer-stealing* and *Running of Brandy* are daily practis'd, the whole Neighbourhood look on them as harmless and inoffensive as *Papists* do pious Frauds; and the Laws to restrain and obstruct them, as so many severe Encroachments on their Liberties.

Had the Excise-Bill pass'd, the Subject could not possibly have received any Injury from the Crown, though they had been depriv'd of Tryals by *Juries*; because every Motive to Injury and Oppression was absolutely taken away. For that Part of the Duty upon *Wine* and *Tobacco*, which is appropriated to his Majesty's *Civil List Revenue*, for the Support of his Royal Household, was, by the Scheme, to have been collected at the Customhouse, under those Laws as it always has been. So that the Whole, schem'd to have been rais'd by this Mutation, would have went into the publick Treasure of the Nation, and not one single Penny into the private Coffers of his Majesty, as has been dishonourably and invidiously insinuated.

All Contests therefore arising from the Excise, and triable by their Laws, would not have been between the Crown and Subject, but between the Publick and every Delinquent. What Interest then, Sir, can it be to the Crown, whether any Contest between Subject and Subject, or between one Subject and the whole Body, be

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decided by a *Jury* or not? Let the Event turn out as it will, the Crown cannot possibly be any ways interested in it.

To surmise that the *Commissioners*, when it is absolutely out of their Power to recommend themselves to a Prince or a prime *Minister*, should, meerly from a Spirit of publick Oppression, tyrannize over the fair Trader, is such a wild and romantick Suggestion, that cannot enter the Heart of any Man, but such who take all Men's Souls to be as corrupt, base, and vitiated as their own.

But further; a *Jury* can only determine Facts. Now all exciseable Commodities are legally seizable, when they are catch'd without the proper Certificate, a *Permit*. The Negative therefore in this Issue is self-evident and incontestable; for a *Jury* cannot find that a Trader has a *Permit*, when the same cannot be produced; or that he had register'd his House as a Trader, when the Registry-Books manifest the Reverse. Was every Contest of this Sort arising in the Excise to be determin'd by *Juries* and Forms of Law, there must be all the necessary and expensive Pleadings previous to such Tryal; and as the Decision would chiefly hinge upon some single Fact in Question, which in its Nature is apparent, a *Jury* cannot find a Verdict of the Truth of a Fact upon their Oaths, contrary to common Sense, and the Evidence before them. They cannot find a Man has a *Permit* when he has none; and when a *Jury* has found such a Fact, by the Rules of Law, the Judge must give Judgment, according to the Letter of the Law, for all Forfeitures and Penalties incur'd by such determin'd Fact, without any Power

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of Mitigation whatsoever: So that every Mistake or Inadvertency might prove as fatal to an innocent and honourable *Trader* in *Westminster-Hall*, as a corrupt designing Fraud in a *Smuggler*. In short, Sir, they who insist upon the great Necessity of a *Jury* to try Facts so self-evident, or are weak, or wicked enough to say this Deprivation of Tryals by *Juries* is contrary to *Magna Charta*, may with equal Reason affirm that *Euclid's Elements* are contrary to *Magna Charta*, because they are arbitrarily determin'd by *Demonstration* only, and not by a *Jury*: Nor, according to these Men, can any Law whatsoever be enacted without, in some Measure, infringing upon *Magna Charta*.

The *Commissioners of Excise*, Sir, consider'd in their just Position and Attitude, between the Publick and every private Offender against the Publick, will rather appear as *Mitigators* and *Mediators* of the Law, than as *Judges* or *Prosecutors*, as has been infamously asserted by Men who will dare to say any Thing. For, by the Letter of the Law, there are few Things challeng'd before them, but what are seizable: But when any Circumstances arise upon Evidence, in the least Appearance substantial; as that the Goods have become seizable by Accident, Oversight, or Inadvertency, they are redeliver'd to the Proprietor, and all Fines, Forfeitures and Penalties remitted: Which is such an Ease to the Trader, that Courts of Law, where *Juries* are allow'd, cannot give.

This, Sir, is the well known Conduct of those *Gentlemen*, whose Characters have, notwithstanding, been so infamously traduc'd: Nay, such favourable Concessions have they been known

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to make to the *Trader*, that when Goods have been regularly seiz'd and lawfully condemn'd; yet if afterwards there was room to suspect any Partiality in the Evidence, the *Commissioners* have upon all such Occasions advis'd the *Trader* to petition; thereupon granted a Re-hearing, and revers'd their former Judgment.

Nor can we have any reasonable Apprehensions of their ever Acting otherwise; since the Crown would have been totally disinterested in committing any Oppression or Hardship upon the Trading Subject. The Crown would have been merely *ministerial* in the Collection of this Part of the *Revenue*, and acted by Virtue of its *executive* Power only. Whether there be more or less arising from the *Excise*, it cannot affect the *Prerogative*; so that all this Clamor and sham Zeal for Liberty, is palpably design'd to misguide and disaffect the People. Throughout this Controversy, *Gentlemen* purposely confound and unite Ideas, that Reason points out to be clearly separated and distinguish'd. Thus have they represented *Magna Charta* and the *whole Constitution*, as one and the same Thing; the *Prerogative*, or *Power inherent* in the Person of the *King* independent of the *Legislature*, and the *executive Power*, or that Power entrusted in the *King* by the *Legislature*, as synonymous; the *publick Revenue* of the Kingdom, as the *private Income* and Riches of the *King* himself; than all which nothing can be more wicked, thus to impose upon the weak Understandings of the Commonalty, who, they know, cannot easily make these proper Distinctions.

What I am not a little surpriz'd at, is, that *Traders*, of a sudden, should grow so fond of  
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*Westminster-Hall* Processes. In the Course of my Experience, Sir, I never heard of a *Trader*, unless a very litigious one indeed, that prefer'd their Determinations to those of the *Commissioners* of *Excise*; and therefore we may suspect these Gentlemen are either not in earnest, or don't understand what they talk about. A Summary Way will most expedite Trade, and is consonant with their own spontaneous Practices of having Recourse to Arbitration rather than Law; and as every Motive to Partiality was taken away from the *Commissioners*, they may be justly consider'd in that Light.

Had this Deprivation of *Juries* been judg'd a real Hardship to *Traders*, when coolly and dispassionately discuss'd by Parliament, and not made a warm Party-Affair of, it is not to be doubted but *Juries* would have been granted. But, if *Traders* had their Option, we should soon see whether they would not rather visit the *Commissioners* than *Westminster-Hall*; rather have the Privilege of pleading their own Cause, and giving a Narrative of their own Evidence, in a concise and unexpensive Manner, than to be oblig'd to tedious Attendancies, and seeing *Council*, *Attorney* and *Solicitor*.

If the *Commissioners* of the *Excise* are such Oppressors as we have been told they are, I think those *Traders*, who at present are under the *Excise-Laws*, have no small Reason to be angry with the Opposers of this Scheme; because it propos'd the *Justices* of the Courts of *King's-Bench*, and *Common-Pleas*, and Barons of the Coif of the Court of *Exchequer* as Checks upon them: All Appeals being from the *Commissioners* to the Judges; and to be carried on  
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in the same plain, easy and unexpensive Way as is daily done before the Commissioners. Does such a Proposition as this look like a Design upon our Liberties? What can be more condescending to the Humour of *Traders*? What indicate more Tenderness and Regard to the Ease of the Subject, than to change the Laws, that have been so many Years establish'd, and never 'till now judg'd oppressive, in Compliance to a Spirit that has been rais'd meerly by Art and Misrepresentation?

This proposed Alteration, indeed, has been set forth in a very low Light, and as no extraordinary Grant; but, I cannot but think differently of it; and so must all *Traders* too, unless the scurrilous Invectives that have been cast upon the *Commissioners* are groundless.

*Judges* of the Common-Law, who are plac'd in the most conspicuous Point of Light, and whose Determinations are sacredly recorded amidst the purest System of Reasoning and Justice, that human Nature is capable of, can hardly be suppos'd to forfeit their Honour and Reputation upon account of a paltry Seizure; which, as I have before shewn, is a Contest between the Publick and Individuals, and therefore can admit of no Incitement to Injustice.

'Tis true they are put in by the Crown, but it is for Life; and can it be suggested, that, three of those *Sages* should be Confederates in Oppression; Men distinguish'd in all Ages for their great Wisdom and Integrity, and among whom there is generally an Emulation to excel in Wisdom and Uprightness?

*Mer.* You pass by, Sir, unanswer'd the grand Objection, viz. that *Officers* who have a Share of

of the Forfeiture are allow'd to be Evidence against the Subject, and are therefore under a very strong Temptation to be partial in their Evidence in Prejudice to the Trader: Which is visibly repugnant to the Constitution, and all known Rules of Law and Equity.

*Landb.* You do well, Sir, to remind me; that Particular had slip'd my Notice. These Objectors make no Difference between Offences committed by one Individual against another, and Offences committed by Individuals against the whole Community; whereas nothing is more distinct, nor requires more different Methods in their Decision.

It is true, in determining Contests between Individuals, no Person is allow'd to be a Witness who has an Interest in the Event; but why? Because personal Interest is judg'd an Excitement sufficient to prosecute Offences committed against themselves. Disinterested Persons upon such Occasions are always ready to give their Testimony; but Offences of a publick Nature are attended with a Lukewarmness and Indifferency. Experience puts it beyond dispute that Men never have it so much at Heart to detect, prosecute, or bear witness against publick Offenders, as against the personal Injurers of themselves, Friends, Relations or Neighbours. Now, as it is of the highest Moment and Concern to Society, that Offences of a publick Nature should be exemplarily punish'd, there must of Necessity be some political Means used to encourage Men to publick Prosecutions. Upon this Consideration it is that the Legislature, and the greatest *Sages* in the Laws, have always wisely admitted Men to be good Witnesses, who had an Advantage

vantage in convicting the Offender; even in Cases where the Offence is capital. Not only the Laws of *Great Britain* admit of this, but those of all civiliz'd and well-policy'd States abound with Instances of this Sort.

This Privilege however is not only allow'd to *Excise-Officers*; but every common Subject, who has no Place under the Government, has equal Right to give Information; and upon Conviction of the Offender is entitl'd by Law to the Reward. If your Objection, Sir, be an Argument against passing the late *Excise-Bill*, then, by Parity of Reason, all Laws for detecting Highway-Men and Robbers ought to be repeal'd, and none should be punish'd for Offences committed against the Publick, 'till we can find such *God-mortals* among us, as to put themselves to the Expence and Trouble of prosecuting publick Offenders, meerly and only from a pure Spirit of Patriotism and publick Good. The Reluctancy in Men to bring publick Offenders to Justice, appears in nothing more conspicuous and unquestionable, than by the Law that is made to prevent the Compounding of Felony. The admitting Evidence, therefore, who have an Interest in the Event, is an Exigency of all States, and *Excisemen* are as much *Necessitudines Reipublicae*, as any other Friends to Society.

*Mer.* You seem to have thought closely about the Subject, Sir *John*, indeed; but there are divers other Objections, which with me are of no inconsiderable Weight; and may put you pretty much upon the Stretch to get over. Trade, Sir, you are sensible, cannot be supported but by a mutual Confidence among the Trading World.

World. It is in the Power of *Excisemen* oftentimes to destroy a Man's Credit, by representing of his Circumstances, by prying into the Secrets of Trades, setting them up without having duly been brought up to 'em, and by giving Information of the State and Currency of a Man's Business: So that Traders may be insensibly ruin'd, and remain totally ignorant of the Causes of their Misfortune.

*Landb.* This Objection has been warmly bandied about, as well by the *antiministerial* Mercenaries, as by some prating *Demagogues*; but, with all the Reason I am Master of, I could never discern that Strength in it, that some have pretended to discover.

From the Reasons I urg'd before, why *Officers* cannot be worse than other Men, may be infer'd they are no better. But the great Improbability, or rather Impossibility, of their ever doing Injury to Traders by any such Measures, will render this Objection very frivolous. For *Officers* have no Power to learn the Mysteries of their Trades; the Time they have to dispatch their Business, will not allow 'em to make Enquiry or Observation sufficient for any such Purpose. The utmost they can possibly learn is, whether a Trader be a considerable, a small, or a trifling Dealer; and this is no more than what any one may know, if they have Curiosity to be inquisitive into others Affairs. The Trader is only to enter what he sells for publick Inspection, not what Credit he gives or takes, or the honest Secrets and Mysteries in manufacturing his Commodities.

Let it be admitted, as I imagine it will scarce be controverted, that in all the Shops survey'd

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by a single *Exciseman*, there are an hundred Servants, either with Clerks and Book-Keepers, or Menial, alway resident in their Master's Business, and more privy to their Secrets than it is possible for *Excisemen* to be by transient Surveys: These Servants also are generally pretty conversant with one another, change their Places, compare Notes, and communicate their Knowledge of their Master's Secrets thro' an hundred of them. Now, if we admit a Common *Officer* to collect as much Knowledge of the Privacies of the several Traders they survey, as the whole hundred Servants, (which, by the way, is not very possible), of what Detriment to *Traders* can the additional Knowledge of a poor *Officer* be, when their Mysteries are knowable by so many besides? What may be known to so many can never be a Secret long; and therefore this Rumour of the Discovery of *Traders* Secrets is meer Grimace, and only to be laugh'd at by Men of Sense, who see thro' such Cobweb Trash.

Should it be said, that there is not so much Danger of a Servant's betraying his Master, as there is of an *Exciseman*, because the Servant is liable to an immediate Discharge, upon the first Detection of his Infidelity, I answer; that every Master has the same Power of discharging an *Officer* as well as a common Servant, provided he can prove that he has prejudic'd him in his Trade; and that before the *Commissioners*, by representing the Case with such Circumstances of Truth, as may give full Conviction of the Charge against him. And I may defy the Publick to produce even one Instance where any Complaint of that Sort was ever made, with the least Colour of Truth to support it, and that

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that the *Officer* was not immediately discharged.

The next Part of your Argument, Sir, I think very trivial indeed; but as many have not been ashamed to urge it, I see no Reason why I should scruple to answer it. It is this; That *Officers* have sometimes presum'd to set up a Business they survey, without being regularly bred to it. It is not impossible but, at some Time or other, some of these poor Slaves may have had the Ambition to set up a Publick House, or a Chandler's Shop, as thousands of Footmen have done; but I never heard that their deep Knowledge by Inspection, ever made them so wise as to venture upon a Tallow-Chandler, Brewer, or Distiller, &c. A thousand Objections of this Sort will scarce weigh down, in the Scale of just Argument, a thousandth Part of one of the publick Advantages that would accompany the Design, was it put in Execution. Sometimes these poor Fellows are painted in the blackest Colours; as ignorant, indolent and imperious Creatures, unfit for any Thing but *Excisemen*: At other Times they are the most penetrating, sagacious, diligent and well-behav'd Enquirers into the great Mysteries of Mankind!

For an *Exciseman* to know the Circumstances of a Merchant, any otherwise than the Publick does by his Exports and Imports, is very improbable; nor can it enter into my Head how Retailers can suffer in this Respect. Country Shop-Keepers deal in thirty or forty different Commodities, and perhaps half-a-dozen of 'em only excised ones; how a Knowledge of one fifth or sixth Part of their Business should enable an *Officer* to spread the *Whole* of a Trader's Circumstances,

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or make any Report thereof that would be credited, is to me an inexplicable Paradox.

However, Sir, supposing all the Secrets, and all the Circumstances of Traders in general were laid fairly and nakedly open to the World, it might prove a national Blessing, for ought I know. This, I presume to affirm, would be one happy Consequence; that Bankrupts, and Cheats would not be so numerous: Traders would be more upon their Guard, live suitable to their Fortune and Condition, and strive to support their Credit by Honour and Honesty, not by Craft and Knavery.

But, Sir, if you will permit me to appeal to that infallible Touchstone, Experience, the Objection will appear to be of no Weight at all. For so far have *Excises* prov'd from being any real Prejudice to *Traders*, that as many considerable Estates have been acquir'd by the Sale of *excised Commodities*, as by any that are not so. To support me in this Assertion, I need only mention the reputable Names of *Brewer, Distiller, Leather-seller, Soap-boiler, Druggist, &c.* which are universally esteem'd some of the most profitable Trades in the Nation; and therefore the *Excise* is very far from making Beggars of those who are under its Laws.

*Mer.* The Objections I have hitherto made, Sir, are of little Weight in comparison with what I have to offer. There is a Pamphlet lately publish'd, Sir, entitled, *a Letter from a Member of Parliament, giving Reasons for his opposing the Excise-Scheme, shewing that had the late Attempt succeeded, it had been destructive of Parliaments, and fatal to the Constitution.* As but a few Days are pass'd since I read it, the Substance is fresh  
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in my Memory. The grand Argument by which he has prov'd his Assertion, seems to me the most cogent that has ever yet been urg'd against the Bill: It runs thus, *viz.* "That this Scheme would have settled all the Revenue arising from it in Perpetuity upon the Crown, which would destroy that mutual Dependency between Princes and Parliaments." For thus the Author argues; "His Majesty is necessary to us for the End of Government, Protection. We are necessary to him for the Means, Money. Now, whatever tends to weaken or destroy this mutual Necessity, must of Course destroy that Harmony, by taking away the fundamental Cause of it. That this would have been the Case, had the late Attempt succeeded, will be evident, if you consider that those Duties were to have been given in *Perpetuity* instead of a *Land-Tax* granted *annually*, and appropriated to the current Service of the Year as the Wisdom of Parliament judg'd necessary."

*Landb.* The Pamphlet you mention, Sir, was sent me down last Week: Which I must allow to be drawn up in a very artful and elaborate Manner. The Argument you have pitch'd upon, indeed, is the chief in the Performance; and because its Authors are very fond of it, have retail'd it again in the *Craftsman*. But if this, Sir, be all they have left to say for themselves, I hope soon to undeceive you.

As the Law stands at present, all *Wine* and *Tobacco* ought to pay fully such certain Duties, as by Act of Parliament are legally impos'd upon them. The whole Sum which should arise as



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a Duty upon every Pound of *Tobacco*, and every Pint of *Wine* imported into, and consumed in this Kingdom, is already charged, granted, appropriated and limited in as full a Manner as by the intended Bill was proposed: By which there was to have been no new Charge laid, or any Thing granted, appropriated or perpetuated, but what was actually so before; and has been for many Years. Your *Author's* Insinuation therefore of the intended *Excise* being a perpetual Fund, in Opposition to the *Customs* not being so, is an Instance of the greatest Disingenuity; and shews to what contemptible Shifts these *Gentlemen* are reduc'd, to keep up the Spirit they are so indefatigable to encourage.

If it be said, they oppose the *Perpetuity* of the *Customs* to the *annual* Duration of the *Land-Tax* to be taken off, yet the Consequence they draw of the Danger to Parliaments is remote from the Point; because whether the *Land-Tax* be continued or discontinued, those *Duties* will nevertheless remain an appropriated Fund for the Support of the State. For our Ancestors have very wisely judg'd not to make the *Land-Tax* a perpetual Fund, as these *Gentlemen* contend for, but only have appropriated Taxes upon foreign *Luxuries* and *Superfluities*.

These *Gentlemen* therefore, Sir, are now reduced to this plain Question; whether the Prevention of Frauds in the Collection of these *Duties*, in order to ease the Land, can have any such Effect as to destroy that mutual Dependency necessary to be preserv'd between *Princes* and *Parliaments*, and thereby to render their Meetings less frequent? If they say it can;  
then

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then it will follow, from their own Way of Reasoning, that the more Frauds that are committed in the Collection of any Branch of the Revenue, the greater Preservation will it be to the Constitution; because it is certain that it will be necessary for the Parliament to meet the oftner to raise Money to supply these fraudulent Deficiencies. Nay, so far may this admirable Argument of theirs be carried, that those who were guilty of *Burglary*, and actually robbed the *Exchequer*, or shall ever hereafter rob it, are the most eminent *Patriots*, and contribute by such *Robberies* to the Preservation of the Constitution: For thereby it is certain that less will come into the *Exchequer*, *Princes* will have less to misapply, and there will be more frequent Occasions for the calling of Parliaments, to lay new Taxes to make up for these Losses occasion'd by *Smuggling* and *Robbery*. Thus, Sir, have these penetrating *Politicians* made a most notable Discovery; which they may register in their political Canon; viz. *That Robbers of the publick Revenue, and Plunderers of the Exchequer are some of the greatest Benefactors to the State.*

From that Author's Way of Arguing, one would be apt to imagine the Sum, purpos'd to be rais'd by the *Excise-Scheme*, was immensely great, that, as he says, it would put a Stop to the Assembling of Parliaments to raise more. The utmost that the Surplus has ever been suppos'd to arise to, is but 500,000 *l.* a Year, just a Sufficiency to ease the Land; which is not above one eleventh Part of the whole national Revenue; and yet, according to their new Way of Reasoning, the Meeting of Parliaments would not have been necessary to raise

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the other Part. Tho' some Part of the other ten Elevenths may be ascertain'd to the Publick, yet if the Parliament always takes Care of a considerable annual Reserve in their own Breast, there can be no Danger of the Destruction of that mutual Necessity and Harmony between *Princes* and *Parliaments*, because the fundamental Cause thereof will still subsist.

When these *Gentlemen* think to shew, that the Scheme might have prejudic'd the Constitution, they magnify the Sum it would have rais'd to an enormous Size; even to so great a Degree, that it would have render'd *Parliaments* unnecessary, and been destructive of their very Being: But when they are in a Strain for exploding the Scheme, and shewing its Insufficiency to answer the End propos'd; (*viz.* the Ease of the Land), then they sink the Sum to a very diminutive Degree: So that these two contradictory Arguments destroy the Force of each other. By the first they tacitly acknowledge the Extensiveness of the *Frauds* at the *Customs*, because the Prevention of 'em would have produc'd so considerable a *Surplus*; by the latter they represent the *Surplus* to be so minute and inconsiderable, that it is impossible it should have any such Effect upon *Parliaments*: By their pretended anticonstitution Argument, they confess the Necessity of a Scheme to prevent the *Frauds*; by the other, the Impossibility of such a Scheme being of any Prejudice to the Constitution. How natural you see, Sir, is it for Truth to break out, tho' ever so much disguis'd and envelop'd with Error!

But I have not, yet, done with this Argument of theirs; for it may very dextrously be

be applied, by these first-rate *Politicians*, as well against the Encrease of our Trade, as against the *Excise-Bill*. For if his *Majesty*, by any wise Scheme, Treaty, or Negotiation should augment our Commerce in general, and thereby our *Exports* and *Imports* to double what they are at present, it is certain, in Consequence thereof, the *Customs* would be double what they are at present: But was there any Truth in what your favorite Writer urges, (from the Danger of encreasing the *Duties*,) such wise Conduct in his Majesty, would be equally dangerous to our Liberties, with the *Excise-Bill*; because, it is certain, the more Money was rais'd from those Fountains of the publick Revenue, the less would be necessary to be rais'd from the *Land*, *Soap* and *Candles*, &c. But your Author, Sir, cannot relish taking off Taxes upon the common Necessaries of Life, if the same Sums are to be rais'd upon *foreign Superfluities*; no: That is a Doctrine that favours too much of *arbitrary Power*, and the Destruction of *Parliaments*. But who will believe him? He had better speak what he thinks, *viz.* That such a Scheme would only draw the Affections of the People too much to its Proposers; and therefore it is, such *Gentlemen* so violently oppose it. Whoever Reads the Bill will find, that Part of the *Customs* intended to have been converted into an In-land Duty, was to have been granted to the Crown, only during the Life of his Majesty and appropriated to the Uses of the Publick, as by other Acts, and that Bill, were duly appropriated. And therefore all that Author's Reflections on what future wicked Princes possibly may do, are very low, and for want of something

something better to say ; since the Parliament on the Demise of every *Prince* have it in their Power to grant these Taxes annually, if the Qualifications of the Successor do not recommend him to the Confidence of Parliament for so great a Trust.

If then these *Duties* are not perpetuated to his Majesty's Successor, but to his *Majesty* only for Life ; how the Danger of Misapplication of publick Money by wicked Princes, set forth by that Writer in such hideous Colours, is reconcilable with the Encomiums bestow'd on his *Majesty* in other Parts of his Book, I am at a Loss to comprehend. In short, Sir, the natural Consequence of that Writer's Suggestion, is simply this ; that those large Sums of Money, which at present run into the Hands of national *Robbers* and *Smugglers*, are more likely to be applied to the Good of the Publick, than if the same Sums had been legally deposited into the *Exchequer*, and under his Majesty's Royal Care, 'till the same had been duly appropriated by Parliament to the Ease of the *Landed Interest*, as intended. An admirable Compliment on his Majesty, truly ! Bestow'd on him without doubt to encrease the Affections of his People towards him. These *Gentlemen* have hitherto chose to wound the Character of his Majesty thro' the Sides of his *Ministry*, but here these Antiloyalists throw of the Mask.

*Mer.* That Author, Sir, has another Argument which I think is new too ; it is, that tho' the *Excise-Bill* has been represented as laying no *new* Duty, yet it is as great a Fallacy as ever was offer'd to a House of Commons. " For

" as the Law now stands, says he, it charges

" every Hoghead of *Wine* with such a Custom upon Importation ; which once paid, I may mix, adulterate and compound my *Wines* as I please, without defrauding the Revenue ; since having paid all the Law requires, the Revenue has no farther Demand upon me ; it is to all Intents my own, and the Publick has no more to do with it, tho' I make use of it as an Ingredient in twenty Hogheads of Liquor, which I sell by the Name of *Wine*. It is true, I defraud the Publick, that is my Customer, if I sell them for *Wine*, what is not both as pleasant and wholsome as *Wine* ; and so does a *Cyder-Merchant*, who mixes Turnip-Juice with his Cyder ; so does a *Goldsmith*, who mixes his Gold, or Silver with too much Alloy, &c. This, he says too, gives a Sanction to such Mixtures, by taxing them towards the Revenue ; which besides the Immorality of it, would be as certainly a new Tax, as taxing a whole Manufacture, instead of one Material used in compounding it, which *Wine* only is suppos'd to be."

*Landh.* It is observable, Sir, as I have made appear in divers Instances, these Objectors confound the justest Distinctions, on purpose to mislead and perplex their Readers ; and now they play the common sophistical Cheat upon us, by making absurd Distinctions without a Difference. If, say they, " a *Vintner* pays all the Law requires, he does not rob the Publick : " But these Men will not consider that tho' the *Vintner* has paid such a Duty as the Law requires, yet if he does not sell *Wine*, but any Quantity of Mixture amongst it (we will suppose one Half) he still defrauds the Publick ; since it will not be

be deny'd, that every Man who drinks a Pint of *Wine*, and a Pint of poisonous Liquors with it, thinking them a Bottle of *Wine*, would drink no less if his Bottle had been all *Wine*: From whence it follows, that the *Vintner* must buy double the Quantity of real *Wine*, and the *Merchant* import proportionably; and consequently double the Profit would come to the general Revenue, to the Ease of other Taxes: But by selling one Half for *Wine*, which is not so, the *Vintner* deprives the Publick of one Half of the Revenue, the Customer of one Half of what he buys, and the *Merchant* of one Half of his Importation; which is sufficient to shew, that the *Wine-Scheme* would have been an Advantage to all, and a Fountain of Ease to other Taxes; and therefore what may be suppos'd to be lost in the general Balance, by encreasing our Importation from *Portugal*, would be amply made up to us, could we once lower the domestick Expence of our Woolen Goods, so as to undersell those Nations, which are so much striving to rival us in that invaluable Branch of our *British* Commerce.

This Argument, indeed, is founded upon the Supposition, that as great a Quantity of real *Wine* would be consum'd, as there is now of their poisonous Compounds. But these *Gentlemen*, I imagine, will deny this, and say, that the *Vintner* will raise his Price, he not being able to get so much by the Sale of neat, as adulterated *Wines*; and therefore the Consumption would be diminish'd. Let this for Argument sake be granted; and let us suppose with them, that they will raise their *Wine* Six-Pence, nay, one Shilling in the Bottle; yet it must be observ'd, that

that the Encrease or Decrease of the Price of what is consum'd, would only affect the Consumption in the *Proportion* as the Rise or Fall of the Price happens to be; so that if we suppose it raised in Price one Shilling *per* Bottle, one Third less only would be consum'd, and the consumed two Thirds, being all *Wine*, would be one sixth Part more than the whole Quantity now consum'd, one Half whereof only being suppos'd *Wine*. If the Price was rais'd only Six-Pence in the Bottle, as would be more probable, then one Fifth less only would be consum'd, and the consum'd four Fifths, being all *Wine*, would be three Tenths more than the whole Quantity at present consum'd. This Reasoning, which is mathematically true, will hold good, let the Quantity adulterated be more or less. But how would obliging the *Vintner* to pay Duty for every Bottle he sells as a Bottle of *Wine*, give any Sanction to his Adulteration, as that Author asserts? Does it take away the Power of any Law in Force against him for such Practices? There is at present an In-land Duty on Candles; and if a *Tallow-Chandler* uses false Weights, and sells three Quarters of a Pound for a Pound, would it be any Exemption from Punishment, or could he elude the Laws against such Tricksters, by pleading he had paid Duty for a Pound, when he had actually defrauded the Buyer of a Quarter-Part of what he contracted for?

The pitiful Sophistry of those Writers, Sir, is still farther remarkable in that Passage you allude to. "The Term *Publick*, say they (speaking of *Robbing* the Publick) in one Sense signifies the Revenue; in another Place the Customers of the *Vintner* only; and a Highwayman

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“ wayman or Pickpocket may as well be said  
 “ to rob the Revenue as a *Vintner*, who sells  
 “ compound Liquors.” Behold these Advocates  
 for Sophistication! By the Revenue, Sir, is al-  
 ways understood, by Men who have no Intent  
 to deceive, the whole publick Treasure, levy’d  
 for the Support of the State; and by the Term  
*Publick* is plainly meant the whole Community,  
 or collective Body of the People; but if the  
*Publick* be confin’d, as that Author would have  
 it, only to signify the *Customers* of the *Vintner*,  
 then indeed every *Vintner* has a Republick to  
 himself, and by cheating them, he only cheats  
 his own Republick, and not the general Com-  
 munity. Wonderful Reasoning truly! A High-  
 wayman, a Pickpocket, or Trickster by false  
 Weights, may as well be said not to rob the  
 Publick, but only those Persons who fall in their  
 Way, as a *Vintner* may, who only defrauds  
 his *Customers*. From this impositious Distinction  
 of your admir’d *Writer*, it will appear, that, ex-  
 clusive of the Revenue, no Man can do an Act  
 against the Publick, but where all the Individ-  
 uals are immediately injur’d. If such Reason-  
 ing holds good, then all our Laws and Prose-  
 cutions against *Highwaymen*, which have been  
 founded on a Supposition, that he who robs one  
 Man, robs and injures the whole Community,  
 are fallacious in the very first Principles; all the  
 celebrated Lawgivers of *Greece* and *Rome* are,  
 by these *Gentlemen*, Blockheads; and all suf-  
 fering *Highwaymen* have been put to Death un-  
 justly. In short, Sir, this Argument of theirs,  
 if it proves any Thing, proves, that no Man  
 merits the Gallows, but such Authors who in-  
 jure the Bulk of the Nation, by wantonly sport-  
 ing with their Weakness and Credulity. *Mer.*

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*Mer.* As to the Point of Brewing and Adul-  
 teration of *Wines*, I confess I am not sharp-sighted  
 enough to see how the Scheme would have put  
 a Stop to these Practices. For if *Malt-Spirits*,  
*Cyder*, *Perry*, &c. are the Particulars where-  
 with this Sophistication is carried on, the *Wine-  
 Coopers* and *Vintners*, whilst the Duty upon  
*Wines* continues so much higher than upon those  
 adulterating Ingredients, will still have strong  
 Motives, notwithstanding all the Rigour and  
 Severity of an *Excise-Inspection*, to Brewing,  
 and Adulteration, &c. because those Mixtures,  
 when they are made to pay the Duty of *Wine*,  
 may certainly be afforded cheaper than neat  
*Wines* can be imported.

*Landb.* The Ingredients, Sir, wherewith you  
 suppose this *Adulteration* carried on, are already  
 taxed; so that the Tax would be double to  
 such Cheats who misapplied them, but single to  
*Traders* who apply’d them honestly. But what  
 you contend for is to invert the Case; that ho-  
 nest Men may pay a double Tax, and *Rogues*  
 a single one; which Policy, I think, none can  
 approve, but they who live by Trick and Cheat,  
 Pillage, and Plunder. Supposing an *Excise* did  
 not absolutely (tho’ it would in a great Mea-  
 sure) put a Stop to those pernicious Practices,  
 yet no Man sure can hesitate a Moment in de-  
 termining which is most for the publick Good;  
 a Tax upon Roguery, or a Tax upon the common  
 Necessaries of Life, and the Staple Commodities  
 of our Country. To make such Objections as  
 these, Sir, is only hanging upon the Skirts of  
 the Controversy; nibbling at a few Inconve-  
 niencies to *Traders*; and to such only, who deserve  
 no favourable Treatment from the Community.

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'Tis of little Significancy to dispute about the Scheme propos'd, 'till this fundamental Point be settled; which is the most eligible; the *Conversion* of a *Duty* upon two foreign *Superfluities* from Customs to *Excises*, or the perpetuating the *Land-Tax*? Had this Proposition been with Temper discuss'd by a Parliamentary Inquisition, I have Reason to believe, that a *Land-Tax* would have appear'd rather prejudicial to Trade, and the other a general Benefit to it: Nay, had the *Surplusses* not been propos'd to have been appropriated to the Ease of the *Landed-Interest*, but to the taking off any other Tax; as that upon *Soap* and *Candles*, or the like; the Design would have merited the highest Applause. For the Ease of the *Planters*, and keeping all *Traders* upon a Level, were of themselves sufficient to recommend it. But instead of entering into the Bottom of the grand and essential Point, Menaces of an Insurrection were fulminated against the Senate; intimidating Mobs, Insults, and Cavalcades were rais'd; and every kind of Spright that tended to pervert and misguide Men's Judgments.

If *Senates* are to be thus treated, and the Freedom of Debate obstructed, the *Throw of a Die* may as well determine what is for the publick Good, and what not; and so, meer Chance and Accident, instead of *Senatorial Wisdom*, and Sterling Policy; are to give Laws to *Old England*. Thus, Sir, we find Men who bluster the most about Liberty of Debate, and the Freedom of Parliaments, have done the most to destroy both; and they who cry out so loudly for the Liberty of the Press, and the Independence of Parliaments, would have none write or

speak

speak but themselves, and the Parliament dependent on the Humours of the Multitude.

*Mer.* I shall not take upon me, Sir, to justify the Conduct of any Men, but confine myself closely to the Merits of the Cause; and therefore I join Issue with you, Sir, and recur to the essential Point, of Easing the *Land*, and its necessary Effects, which you have so much insisted on. At first, I waved this, thinking, indeed, I should have been able to have silenc'd you, without entering upon this Branch of the Argument.

*Landed-Men* are always for shifting the Taxes upon Commodities, and they imagine themselves very politick in so doing, because they give themselves, seemingly, an immediate Ease; but they are only amus'd and deceiv'd. For tho' they do not pay the Tax feelingly, when it is upon Commodities; yet, they will find their Purfes at the Year's End as much emptied: Their Money, then indeed, goes from 'em by Dribblets, and imperceptibly, yet at long Run they pay the same.

Sir, Agreeable to this, argues that Great Man Mr. *Lock*, whose Authority you have cited upon other Occasions, and therefore 'tis not to be question'd but you will pay as high a Regard to his Opinion upon this. " Taxes, says he, however contriv'd, and out of whose Hands soever immediately taken, do in a Country where their great Fund is in *Land*, for the most Part terminate upon *Land*. " Whatsoever the People is chiefly maintained by, that the *Government* supports itself on:" And in another Place he says, " A Tax laid upon *Land* seems hard to the *Landholder*, because it is so much Money going visibly

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“ out of his Pocket ; and therefore as an Ease  
 “ to himself, the *Landholder* is always forward  
 “ to lay it upon *Commodities* : But if he will  
 “ thoroughly consider it, and examine the Ef-  
 “ fects, he will find he buys this seeming Ease  
 “ at a very dear Rate, and tho’ he pays not  
 “ this *Tax* immediately out of his own Purse,  
 “ yet there will be more wanting there, at the  
 “ End of the Year, than that comes to, &c.”

Besides, Sir, I can’t conceive how a *Land-Tax*  
 has that Effect upon *Trade*; you have taken all  
 along for granted ; and therefore I can’t see how  
*Trade* would be advantag’d by it, was it taken  
 quite off. A *Land-Tax*, so far from being any De-  
 triment to *Trade*, appears to me a great Ease to  
 it, by keeping Taxes off from *Commodities*.

*Landb.* This true, Sir, throughout the whole  
 Debate I have endeavour’d to shew how detri-  
 mental a *Land-Tax* is to *Trade*; and therefore  
 how beneficial Taking it off must necessarily be.  
 And since you seem not to be satisfied with what  
 I have already communicated to you upon that  
 Head, I shall take a different way to illustrate  
 this Point.

To prove that the Taking off a *Land-Tax*  
 would have those good Effects upon *Trade* I  
 have insisted on, by lowering the Prices of our  
*Woolen Manufacture*, it is sufficient to shew that  
 the laying on a Tax upon Land will raise them.  
 To which End, let us suppose that the whole  
 Revenue of the State was to be raised from the  
 Lands, (which indeed our modern *Malecontents*  
 have frequently contended for,) it would a-  
 mount to about Eleven Shillings in the Pound.  
 This Step would at once strip all the *Freeholders*  
 of half their Estates. Now, if we take a Sur-  
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vey of all the *Freeholders* in the Kingdom, we  
 shall find at least one half of them who can  
 but barely subsist upon the annual Rent of their  
 Lands: So that the first thing that such *Land-*  
*holders* would be necessitated to do, would be  
 immediately to enter upon their own Estates, and  
 by their own Labour and Cultivation add to  
 the original Rent the Profits that now fall to  
 their Tenants. Such who would become Occu-  
 piers of their own Lands we may suppose to be  
 one Fourth Part of the *Landholders*; which  
 would necessarily turn one Fourth of all the  
 Tenants in *England* out of their Farms. And  
 for the Residue of the Lands to be Lett, there  
 would be more Tenants than Farms; who, be-  
 ing bred to Husbandry and Agriculture, and in-  
 capable of providing for their Families any o-  
 ther Way, would bid one above the other for the  
 Farms; and thereby, as Mr. *Lock* says, raise the  
 Rents, as much as the Price of any Commodity is  
 raised in a Market where there are more Buyers  
 than Sellers. This must inevitably raise the  
 Prices of all the *Commodities* produced by the  
 Lands, to enable the Tenants to pay their extra-  
 ordinary Rents; and those, who held their own  
 Lands, would of course raise their Produce to the  
 Market Price. Thus the Necessaries of Life being  
 raised by the great *Land-Tax*, the Labourers, and  
 Artificers who subsist upon those Necessaries  
 must raise their Labour in Proportion. Hence,  
 not only the Price of every Ingredient used in  
 the Staple Commodity, *Cloth*, must be enhanced,  
 but the Labour of the first Manufacturers, and  
 every labouring intermediate Carrier and Dealer  
 must be likewise encreased, till it comes to the  
 Hands of the *Merchant*. Whether these Pro-  
 portions



portions I have pitched upon be just or not, is immaterial: It is sufficient to my Purpose that they shew what must be the natural Effects of such a *Land-Tax*. And whatever Tax be laid upon Land, the Rents and Produce thereof will be in a continual Flux of Raising, till the Landlord finds his Gains to be as great after the Deduction of that Tax, as before it was imposed. Experience confirms the Truth of this Reasoning, and shews that the Land itself, and from thence all the Necessaries of Life, as well as our home made Manufactures, have been raised in their Price one Fifth Part since the *Land-Tax* has been imposed.

Mr. *Lock* indeed has been frequently cited in this Controversy, to shew that he was of Opinion, that a *Land-Tax* was preferable *Taxes* upon Commodities; and from his Authority some have insinuated the Reasonableness of laying all Taxes upon Land at once; but this, Sir, is straining and perverting the Sense of that great Man in order to oppress the *Landholders*. "Taxes, says he, however contrived, and out of whose Hands soever immediately taken, do, in a Country where the Great Fund is in Land, for the most part terminate upon Land." And I remember in another Part of that same Piece of Reasoning, he says, in Answer to *Holland's* being brought as an Instance of laying the Expence of the State upon Trade, "Lay the *Taxes*, says he, where you will, the *Land* every where in *Proportion* bears the greater Share." These Passages, Sir, with many other I could produce, may suffice to shew, that the true Meaning of Mr. *Lock*, is, That if the Taxes on Commodities are more than the Proportion of their Value bears

bears to the Value of *Land*, such super-proportionable Charge will not ultimately rest on those Commodities, but continually fluctuate till it comes and settles upon the Land, where there would be, in such a Case, the greatest Room to receive it.

Mr. *Lock* can never mean that Landed Men, any more than *Merchants*, pay Taxes upon Commodities any otherwise than as Consumers of those Commodities. Whilst there is a Tax upon Commodities, and none upon Land, the Landed Man pays no Tax as a Landed Man; how then can a Tax upon Commodities affect his Land, as such, any more than a *Land-Tax* can affect the Capital of a Money'd Man which he keeps in the *Funds*?

But *Gentlemen* have wrested the Sense of this great Author, and made him speak their Sentiments, not his own; they have labour'd to shew that he was an Oppressor of the *Landed-Men*; and would have all Taxes laid upon them, and not upon foreign Commodities; than which Policy, nothing can be more fatal. Indeed was our Island so circumstantiated, as to be independent of all foreign *Trade*; and consum'd no foreign *Superfluities*; and were we to subsist on the natural Produce and Labour of its Inhabitants only; then, as the whole Mass of Property rested and depended upon the *Land*, the *Land* alone must support the State.

But when the Circumstances of *England* are chang'd; when our foreign *Trade* is more extensive than ever yet was known in this *Island*, and the whole Nation so greatly increas'd in Riches and People, and consequently the Expence of the State proportionably augmented:



ed: If in these Circumstances, when *England* has so prodigiously encreased in Foreign Trade, and the Land-owner is still to maintain the whole Expence of the State out of the natural Produce of his Land, the Land-owner's Interest will become diametrically opposite to that of the Nation; because as the Nation encreased in Riches and Grandeur, the Land-owner must be proportionably impoverished. Nor would the Effects of such Conduct terminate only in the distress'd *Landholders*, but must end in the Total Destruction and Subversion of such a Constitution. For, if the whole Revenue of the Kingdom should be levied upon the Land, in a State constituted with small Territories, the State might become so great by its Trade, that the whole Rents of all the Lands would be swallowed up in the publick Expence. The Land would be reduced to the Value of Nothing; and the Crown having a Right to seize every Man's Land for its Debts, would inevitably become the Proprietor of all the Lands in the Kingdom, and be again reinstated in the Capacity of the Conqueror. Who, Sir, in such Circumstances, could rest his Goods, or stand secure on *English* Ground, without Permission from the Crown? Where then would be our *British Freeholders* to elect a Parliament, when the *Lands* are annexed to the Crown? No Friend to his Country can think of such a State without Trembling, and yet it is the natural Effects of their Politicks, who are for continuing a *Land-Tax*, and perswading us that laying all Taxes in general upon the Land is the greatest Advantage to Trade.

Mr. *Lock* says, Sir, in the same Treatise you have quoted, " That a Tax upon Wheat, or

any

" any native Commodity, would make it cheaper to the first Seller, as the Tax making it dearer to the Consumer, it will be more sparingly consumed." But then it must be considered, that if our native Commodities were *excised*, and that Part which is exported to go free from that Tax, it would be an Encouragement to Exportation; for that Tax lessens their Price, and makes them yield less to the first Seller. Now, if the *Merchant* who exports, only pays to the first Seller, he will consequently export the cheaper. On the other hand, if the laying a Tax on our Native Commodities makes them cheaper to the first Seller, the taking that Tax off, and laying it upon Land must make the Wool, Flax, &c. dearer to the first Seller. So that this Reasoning of Mr. *Lock*, though he has been frequently cited as an Authority for laying the Burthen of the *Revenue* upon *Land*, exactly quadrates with the whole Chain of my Argument in Opposition to it.

I agree with Mr. *Lock*, that where the Produce of the Land is charged, it would affect the Land, by causing a lesser Consumption, and rendering the Price less to the Tenant; and if, by a Sparginess in the Consumption, the Produce should be render'd one Fourth cheaper, it would be equally the same as if the Landlord pay'd it out of his Pocket, by a *Land-Tax*. But then I must insist that the Loss, which terminates in the *Landholder*, by the Tax upon any Species of Commodities produc'd from the Land, terminates in that Land only which produc'd those Commodities; and consequently the Loss by a Duty on *Portugal Wines*, *French Wines* or *Brandy*, or any Foreign Production, must terminate

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minate in the Proprietors in *Foreign Lands*, not in the *British Landholder*, as Mr. *Lock* has been unjustly made to say.

To render this Argument indisputable, I will pursue it a Step farther; and in the very same Path of Reasoning that Mr. *Lock* himself has struck out. Let us suppose a great Tract of Land, capable of bearing nothing but Wheat, and all the Wheat in *England*; and a Tax was laid upon Wheat only, and all other Commodities were free from a Tax: Was this the Case, according to Mr. *Lock*, every one would become sparing in the Use of Wheat; there would be fewer *Buyers*, and yet the same Number of *Sellers*, and the same Quantity of Wheat to sell. The Price therefore to the Tenant must be less, and thereupon he will pay his Landlord less Rent. Now, will not this same way of Reasoning hold equally good, when apply'd to Foreign Commodities, and Foreign Land? If it will, then let us suppose a certain Tract of Ground in *France*, produc'd all the Wine we consum'd in *England*, when that Commodity was import-ed Duty free; and afterwards we impos'd a high Duty thereupon; would not this lessen its Consumption here? For there would, agreeable to Mr. *Lock*, be fewer Buyers, and therefore the Tenants of the Vineyard must sell at such Prices as they are able. And as their Prices must fall to a low Ebb with the first Seller, so consequently must the Rents of their Lands. From whence it most plainly and evidently follows, that in any Tax upon Foreign Commodities, that Part which terminates upon Land, must terminate upon the Land of Foreign Countries, and their Occupiers only; and consequently the Money raised

by *Taxes* upon *Foreign Commodities* is raised out of other Countries, to supply the publick Exigencies of our own.

Should it be objected that our own Subjects will consume the same Quantity of Foreign *Superfluities* when dear, as cheap, thro' their Vanity or Luxuriousness; I answer absolutely, they will not; and for the Truth of this, I would only refer to those *Counties* in *England*, where *French Wine* is notoriously imported without paying the Duty. I think I may safely say, without any *Hyperbole*, that there is more *French Wine* consum'd in one of those *Counties*, than there is in any other *ten* over the Kingdom, of the same Number of Inhabitants, where the Duty is legally and duly paid. But supposing Vanity and Affectation of Grandeur should prompt Men to drink *French Wine*, as plentifully when dear, as cheap, and without a *Tax*; yet these must be money'd Men, and Men of large Fortunes, who are capable of doing so; and then the publick Expence would be rais'd from the wealthy Subjects in our own Country; and the *Land* of our own Country, and the Artificers and Manufacturers necessarily be eased; and thereby enabled to export our own Manufactures the cheaper: And no Man can repine at the Imposition of any *Tax*, when it is at his Option whether he will oblige himself to the Payment of it, or no.

Thus, Sir, I think I have fully and impartially made it appear, that a *Tax* upon our own *Land* is very prejudicial to *Trade*, and therefore a Scheme to take it off, and lay it upon foreign *Land*, must be a great Advantage to it. What then have *Traders* been doing of, by their Ru-

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mours and Invectives against the *Excise-Scheme*, which was most apparently calculated for their Benefit in general; that they might not be underfold by *Foreigners* at all the Markets in *Europe*, in the prime Commodity of our Nation? Tho' *Wine-Coopers*, *Vintners*, and *Tobacco-Factors* have decry'd the Design, sure, the *Merchants*, Exporters of our Woolen Manufactory could not do so: All the *Clothiers*, their *Factors*, all the *Tenants*, and *Freeholders*, and every one any ways concern'd in the Easement of the *Land*, must applaud it. The *Wine Merchants* also, if they know their own Interest, must commend the Design, because it would turn the *Wine-Trade* into its proper and natural Channel; their own Hands: It would wrest it from the Hands of *Wine-Coopers*, and Adulterators, who have engros'd that *Trade* to themselves, underfel the honest Importers, tyrannize over the Majority of *Vintners*, whom by every Artifice they make dependent upon 'em, monopolize the whole Trade into their own Hands, and serve the *Vintners* and the whole Nation with any Sort of sophisticated Mixtures, that will bring the most exorbitant Gains into their own Coffers.

*Mer.* Another Point throughout this Controversy, Sir, that you have all along taken for granted, is, that the *Planters* in *Maryland* and *Virginia* would be highly advantag'd by this Scheme; that they thinking themselves grievously oppress'd by their *Factors*, voluntarily solicited the *Ministry* to ease them from their Tyranny. But I cannot conceive, Sir, of what Benefit this Scheme could possibly be to the *Planters*; nor can I think but it was a *ministerial* Artifice to draw them into it. Whether the whole Duties

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be paid immediately, bonded, or paid by Piece-Meals, as the Goods are dispos'd of, what signifies it to the *Planter*? If the *Factor* can make any little Advantages by the Allowance at the *Customhouse* for Prompt Payment, how can this prejudice the *Planters*? Their Commissions, Sir, are extremely fatiguing to a *Factor*; they consist of innumerable Particulars, and therefore require some Profit extraordinary to execute them.

*Landb.* I find, Sir, you suffer nothing material to escape your Notice, tho' it renders the Dispute pretty tedious. But since you are not tired with objecting, I must not be so with answering. What most surprizes me, is to hear an Objection of this Kind, from a *Gentleman* so well vers'd in *Trade* as yourself. I would, to set this Point in as clear a Light as I am able, compare it with your own Trade to *Spain* and *Portugal* in the Woolen Way. For as you export our Manufactures to be sold in those Kingdoms by your *Factors* there, to whom you allow Commission for so doing; so do our *Planters* in *America* send over to their *Factors* in *England*, *Tobacco* to be sold here, or exported to other Parts of *Europe*. Now, Sir, there is a Duty in *Spain* and *Portugal* upon our Woolen Goods; of which, if your *Factors* clandestinely avoid the Payment, would it not be of great Prejudice to the whole Body of *British Exporters*? Would not the Frequency of such Practices sink the Price of our Woolen Goods, by empowering one *Factor* to underfel another? But the *Planters* in *America* are affected in a much greater Degree; because the Circumstances of the *Trades* differ. For whilst *Factors*, by the Connivance and Cor-

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ruption of *Customhouse-Officers*, are capable of clandestinely evading the *Duty* of so considerable a Part of the *Tobacco* that is imported, they not only prejudice their Brethren the reputable *Factors*, but most grievously oppress the *Planter*. For Experience puts it beyond Dispute, that a *Factor* who has a Quantity of any Commodity, which by Law ought to pay an high *Duty*, and yet pays none, will sell at any Rate, in order to be preferr'd to others, who do not take the same Measures; and by the continued Frequency of such Bargains, every Body is at last reduc'd to such a Price, as must disgrace their Management with their Correspondents; whilst the fraudulent *Factors* can afford to allow those that consign to them something out of their Frauds, so as to make their Accounts appear much better, and thereby raise a great Reputation abroad for out-doing their Brethren, which still enables them to do the greater Mischief.

From the Method of Bonding, *Factors* are under a great Temptation to sell for Exportation the *Tobaccos* entrusted to their Care, without any Regard to the Price; and merely to discharge their Bonds; by which means, not only the Balance of this profitable Branch of *Trade* is considerably lessen'd, by clogging and overloading the Markets in Foreign Countries, but the Commodity is depreciated to a very great Degree. Thus is it apparent how greatly the *Planter* is injur'd in the Sale, and even sometimes brought in Debt, while the *Factor* receives his full Commissions, even for the *Duty* bonded, and drawn-back by such hasty Exportations, which in this Case seems to be his principal View.

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Was the *Tobacco* excised, *Merchants*, having no Temptation to do otherwise, would keep the *Tobacco* here, 'till it was wanted abroad; the *Buyers* there would, in Regard to their own Interest, not exceed the present Exigencies of the Market, and yet perhaps there would not be a Scarcity of *Buyers* in several Parts of *Europe*, for the whole Quantity imported, above what may serve the Home-Consumption.

I need not mention to you, Sir, who are so well acquainted with Affairs of this Kind, how grievous and injurious to the *Sureties* bound with the *Merchant* to the Crown, this Practice is; since by this means they continue subject to the Debt, long after the *Tobacco* for the *Duties* of which they were bound, has been either exported, or sold for Home-Consumption; which has been the unfortunate Case of almost all those who were *Security* for such *Merchants* as died, or broke indebted to the Crown, many of whom have been undone thereby.

The Method of discharging old Bonds by new Importations, contrary to Law, and even contrary to the Oath taken by the Importer, is attended with other ill Consequences. By this means the Factor is enabled to get into his Hands a considerable Sum of Money, to be employ'd in Trade, at Interest, or in any other Manner that he thinks proper, to the Hazard of the Revenue. And if he is a bold unsuccessful Adventurer, the more Bondsmen are in Danger of being involved in his Misfortunes: This being considered, makes it no Wonder to see bold Attempts for *Frauds*, either Inwards or Outwards, to extricate themselves out of such Difficulties. And whilst these Temptations remain,

Frauds

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Frauds will go on, and the *Planters* must suffer.

The customary Allowance to the Factor is generally three *per Cent.* Two and a Half for Sale, and the other Half for insuring Debts; and whoever desires to be insur'd, must submit to pay so much upon the whole Duties, not only for the *Tobacco* sold for Home-Consumption, where there is a Hazard, but for that which is exported to Foreign Markets, where there is no Duty at all; which is an intolerable Burthen to the *Planters*. But if Factors were discharged from giving Bonds, they could have no Pretence to charge Commission upon the *nominal* Duty on exported *Tobacco*, which would ease the *Planters* of many Thousands a Year, in this single Article only. Had the *Excise* taken Place, all these Hardships would have been effectually prevented; the Grievances of *Planters* would have been redress'd; Bonding would have ceased, and therefore all its fatal Consequences to *Sureties*, *Factors*, and *Planters*; Factors would have been upon an Equality, and young Gentlemen of small Fortunes and fair Characters might partake of a Share of the Commission Business from our Plantations; who would do it cheaper for the *Planters* than what it is at present, and acquire handsome Fortunes by it too. For as this Branch of Trade then would not require large Sums to be advanced for Duties, nor require Bondsmen to the Crown, which is very difficult to obtain; so nothing would be necessary in a *Factor*, but a good Understanding, good Acquaintance, and Credit.

Commission Business, Sir, you know has been always esteem'd the best, because the securest Branch

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Branch of Business. There is Money enough to be got by it, without the exorbitant Gains by *Frauds*, and Discount for Prompt Payment of the Duties. Factors when they buy large *Quantities of our* Manufactures together for several *Planters*, they buy them at cheap Rates, but they take Care generally to charge the full Market Price; which is another Fountain of Gain; and may serve as an Answer to the extraordinary Fatigue, you hinted at, they have in buying such Variety of Particulars; in which there is little Trouble, when a Man has his Tradesmen ready to furnish him.

The Article of ten *per Cent.* allow'd for Prompt Payment of these *Duties*, was intended by Parliament as an Advantage to the *Planter*; but this is turn'd into the *Factor's* Channel of Gain. Tho' the *Factors* account this the most beneficial Perquisite to themselves, yet it proves the Reverse to the *Planter*; if he can afford to deposit Money in his *Factor's* Hands for that Purpose. For one hundred Hogsheads of *Tobacco* he must lodge eighteen hundred Pounds in his *Factor's* Hands; when this is done, another hundred Hogsheads is sent the next Year; but the former Consignment is either not sold, or no Money received upon it, which makes it necessary for the *Planter* to provide the same Sum again: So that in the Course of very slow Payments (which, upon such an Occasion, is very much complain'd of by the *Factor*) a *Planter* must keep three thousand six hundred Pounds employ'd constantly for the sake of the Discount upon one hundred Hogsheads, which reduces them to a very small Interest; and that which the *Factor* makes ten *per Cent.* of, the *Planter* does not

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make above three ; and for the sake of this small Interest, he must trust without Security, and has no Objection to make against the *Factor's* charging him with the Loss of the whole.

This, Sir, I think, must be allow'd, by every conscientious Man, to be a very great Hardship upon our *British Plantations* ; and as the *Planters* are so ready to give up this intended Advantage, it is an indisputable Proof that they never received any Benefit by it. The Question, Sir, that next naturally arises, is, Whether it be more for the Publick Good that the *Factors* should be allow'd to extract so many Thousands a Year out of the Publick Revenue, or be oblig'd, instead thereof, to trade with that Money, and thereby augment the Riches of the Nation, and not be suffer'd to squeeze their Gains out of the Vitals of their own Country? And sure no Patriot can determine this Question in Favour of the *Factor*.

And here, Sir, I cannot but take Occasion to observe to you, the Conduct of those *Gentlemen* who have so hotly opposed the Scheme. In the Course of their late Writings, they have frequently recommended to the *Ministry* Frugality of the publick Money ; and not long before this Controversy was set a Foot, I remember, they represented, in a very pompous Manner, the great Necessity of the Government's encouraging our *Colonies* and *Plantations* in *America* ; and shew'd how beneficial those Branches of Trade were to their Mother Country, from the Share they have in balancing the Trade with Foreign Nations ; from the great Number of Ships and Seamen which are employ'd in them, and the Consumption they occasion of the Manufactures of this Kingdom.

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No sooner was a Project thought of by the *Ministry* to answer both these Ends at once ; viz. the Saving of the publick Money, from the Prevention of Frauds, by retracting the ten *per Cent.* allow'd at the Customs, and Redressing the Grievances our *Plantations* labour under, but these very Men, who thought to raise their own Characters by such Prescription, think still to raise them by opposing, at one Time, what they have strenuously recommended at another.

In short, Sir, the *Factors* appear to me to have a Design upon monopolizing all the *Lands* in the *Plantations* to themselves. One Part is already mortgag'd ; and as the *Factors*, by their unjustifiable Practices, daily bring the *Planters* indebted to them, and they make their *Lands* subject to the Payment of their *Book-Debts*, they must inevitably, in Time, get Possession of all our *Colonies* and *Plantations* ; and then they will engross that whole *Trade* to themselves, and the poor *Planters* must become white *English* Slaves to those very Men, whose Estates are owing to their Planting Labour, and Industry. Thus, Sir, they who are indefatigable to make Slaves of others, cry out Liberty ! Liberty ! for themselves, to cloak their own Designs ; and they who are for making *Freemen* of *Slaves*, are said to be Oppressors of People ! The *Opposers* of this Scheme have often express'd themselves against *Monopolies* of all Kinds ; but in the present Case they are Advocates for them : They are *Advocates* for such who are for engrossing one whole Branch of *Trade* to themselves ; and for the Continuance of those fraudulent Practices, which will enable them to exclude all other *English Merchants* from Trading to our



*Plantations.* For Confirmation of this Charge against them, they begin to talk of a Combination to raise their Commission upon the *Planters* from three *per Cent.* to four and a half, because they know it is impossible to employ any in the *Trade*, but those who are bred up to it, and have a well establish'd Credit. Thus do they design to tyrannize it, since they have carried their Point! And now, Sir, can any *Gentleman*, who will listen to the still Voice of Reason, believe that the Sufferings of the *Planters* are not of themselves, full sufficient to prompt them to send over a *Gentleman* to solicit the Parliament in their Behalf? Can any one be so weak, as to imagine the *Planters* requir'd *ministerial* Spurs and Artifices, to excite them to what must so manifestly and glaringly tend to their general Interest?

*Mer.* I confess, Sir *John*, you have hitherto given me the highest Satisfaction in this Dispute, because you have built all your Reasoning upon the general Benefit of *Trade*, and *Traders*; a Foundation, upon which, I never suspected the Scheme was rationally defensible. However, Sir, there is still one grand Objection behind, which, if you can fairly and clearly get over, I must ingenuously acknowledge, in Honour to that Great Person's Character, which a few Hours ago I was highly prepossess'd against, that no *Minister* of State in the World was ever so wickedly injur'd, nor any People so generally duped, and egregiously impos'd upon as we have been. My Objection, Sir, is this, *viz.* That if the Frauds and Abuses at the *Customs*, are not considerable enough to produce a *Surplus* sufficient to ease the *Land*; then, still all your Ar-

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guments drawn from that Supposition are of no Weight in this Controversy. And that they are not so, appears to me very plain. For by the Report of the Committee (which, doubtless contains most Frauds possible to come to the Knowledge of) there are but few detected; far from being sufficient to ease the *Land*, as propos'd. And many of those Frauds, which have come to Light, are attested by no better Witnesses than such as have been taken out of Prison for that Purpose, whose Evidence does not give any great Sanction to the Report.

*Landb.* By the Account you are pleas'd to give of the *Report of the Committee*, I suppose you form your Judgment from the *Craftsman's Representation* of it, not from the *Report* itself. I have read the *Report*, Sir, and with all possible Attention; and so far am I from thinking that the *Gentlemen* of the Committee have discover'd but few *Frauds*, that I am not a little surpriz'd they were able to discover so many. And if I may be allow'd to judge of the Quantity conceal'd, by that which has been discover'd, you will easily believe, that the *Surplusses*, upon *Wine*, and *Tobacco*, would not have disappointed the *Ministry*, but have actually produc'd a Sufficiency to have eas'd the *Land*.

According to the exactest Computation the *Planters* themselves in *Maryland* and *Virginia* have been able to make, there is annually imported into *Great Britain*, between sixty and seventy thousand Hogsheads of *Tobacco*: I'll suppose sixty six thousand Hogsheads; two Thirds of which, according to the nearest Calculation of the best Writers upon *Trade*, are re-



re-exported to *France, Germany, Holland, &c.* So there would remain for Home-Consumption twenty two thousand Hogheads; the *Duties* whereof, reckon'd at fifteen Pound *per* Hog-head (at which in most Cases they may be computed) will amount to 330,000*l.* Now, at present, there is not much above one Half of that Sum, which comes *annually* into the *Exchequer*; so that there is manifestly lost to the publick Revenue, about 165,000*l.* by the *Frauds* at *Importation, Exportation,* and by *Bonding.*

This is upon Supposition no Part of the 44,000 Hogheads, which are exported, was *run* or *re-landed* from *Dunkirk,* and the *Iles* of *Guernsey, Jersey, and Man,* into *England, Scotland, and Ireland,* as evidently appears to be done by the *Report.* But if to this, we add only one eighth Part of what is *exported* to be *re-landed* or *run* (as that, at least, from the Face of the *Report* may be very well justified) then there is an additional Loss to the Revenue of 75,000*l.* which together make 240,000*l.* And as we should save the whole Expence of Collecting the *Land-Tax*; which reckon'd only at Six-Pence in the Pound, tho' there is Three-Pence more allow'd upon extraordinary Occasions, there would be added 12,500*l.* more at least; so that the Total Encrease that may be suppos'd to be brought into the *Exchequer,* would be 252,500*l.* This, tho' according to the lowest Calculation, is more by 50,000*l.* than was purpos'd to be rais'd by the *Tobacco.*

Tho' the *Expence* of 150 *Officers* would come to between six and seven thousand Pounds, yet as there would be a proportionate Discharge

in the *Customs,* this Expence would be balanc'd by an equivalent Saving.

As to the *Frauds* in the *Wine-Trade,* they are very extensive indeed. For the *Commissioners* of the *Customs* received Information upon *Oath* in the Year 1725, that there had been *run* only in the three Counties of *Hampshire, Dorsetshire,* and *Devonshire,* from *Christmas* 1723, to *Christmas* 1725, no less than 4738 Hogheads, and mostly *French Wine.* And altho' such prodigious *Frauds* have been discover'd, yet it is observable, that of the *Quantity seized,* and of the *Running* of which the *Commissioners* have been informed, no more was *condemn'd* since *Christmas* 1723, than 2208 Hogheads, which shews to *Demonstration,* how ineffectual the present Method of collecting the *Duties* upon this Commodity is, and what a Necessity there is for altering it. And now, Sir, can you, or any *Gentleman* whatsoever, be of Opinion that the Scheme would not have answer'd the End propos'd, when there is the greatest moral Certainty (the only Kind of Evidence the Subject is capable of) that it would?

Tho' you have represented the *Frauds,* as discover'd by the *Committee,* so trifling, yet, by a slight Calculation I made of them t'other Day, for my own private Satisfaction, they amount to above one Million and an Half Pounds-Weight of *Tobacco*; the *Duties* of which come to between 80 and 90 thousand Pounds; and therefore the *Duties* upon what remains undiscover'd, will not prove to be so inconsiderable a Sum as has been insinuated.

Amongst the meanest, and most ignorant Class of *Pilferers* and fraudulent Dealers; such who

who have not the minutest Foresight into the Course of human Transactions, or any Apprehensions of the *Sagacity* and *Penetration* of others who overlook them, there are not discover'd one tenth Part of the *Frauds* they carry on; nay, perhaps I should come nearer Truth, if I said not one in an hundred; and have to support me in this Assertion, the concurrent Opinion of all who are well acquainted with the World, and are ingenuous enough to declare their real Sentiments. And if we compare the Disability and Incapacity of these narrow-sighted Creatures, with the *Cunning* and *Experience* of those *Gentlemen*, who have been found to be the prime Agents, and principal Conductors of those *Frauds* which have been discover'd by the *Committee*; no Man can doubt, but where one of those Men have been detected in their *fraudulent* Practices, there are at least, ten of the petty Class. If then, so many *Frauds* may very reasonably be presum'd to be committed by Persons in low Life, it is a very natural Conclusion, that there are an hundred committed to one discover'd amongst these *Gentlemen*, who are concern'd in the *Frauds* at the *Customhouse*; and consequently we have the strongest moral Demonstration that there are an hundred Times more *Frauds* have been carried on, than the *Committee* have been able to discover: So that if we were to reduce the Pounds of *Tobacco* into Pounds *Sterling*, and even reckon from the *Fraud* given in Evidence by *Thomas Parr* Esq; of *Datchet*, in the Year 1705, we should find the annual Loss to be pretty consistent with my preceding Calculation.

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But this Conclusion of the *Extensiveness* of the *Frauds* will still appear more just, if we consider the great Disadvantages the *Committee* labour'd under in detecting them. The Members of that *Committee* could not be suppos'd to be acquainted with the Nature of those *Frauds*, and therefore the chief Part of their Time was employ'd in examining into the various *Species* of *Frauds*, and not into the Quantity of them. Moreover,

Every *Fraud* discover'd at the *Customhouse*, brought an odious Imputation upon the Conduct, Honour, and Vigilance of all concerned in the Collection of the *Customs*; which most certainly must be a Motive to all the *Customhouse* People, rather to obstruct all Kinds of Evidence, and to suppress the Discovery of every *Fraud*, than to be heartily and in good earnest inquisitive into them; lest the Suspicion of their having been wanting in their *Duty*, should give their Superiours too ill an Opinion of their Conduct, to continue them in their Places.

If then the *Committee* could not, from the Nature of the Thing, be expected to receive that Information from the *Officers* of the *Customs* (the chief Persons on whom they could depend for such Information,) from whom could they hope to receive any Assistance in their Enquiry? The Body of *Merchants*, fair and unfair, all united in their *Opposition* to the *Bill's Passing*; and as the *Reasons* for Passing of it, were grounded upon the *Extensiveness* of the *Frauds* committed, we must naturally be led to think, they used all possible Means in their Power to stifle and suppress every *Fraud*.

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And here, in Confirmation of the Greatness of the *Frauds*, I might take notice of the large *Gratuities* Traders have made Officers, who are their Confederates, out of their unjust Gains from the Revenue; which they would not be able surely to do, were not their Gains by such *Frauds* very considerable. This notorious Confederacy between Traders and Officers, must render it extremely difficult for the Committee to make any thorough Examination. But the Disadvantages the Committee laboured under, we shall still find to be much greater, if we reflect upon the Shortness of the Time they had to make the Enquiry in. For these Reasons, and under such Circumstances, it was impossible for them to make many new Discoveries of *Fraud*.

And since it was so difficult in a Case of this Nature, to bring clear Evidence of many Instances of these Abuses, because People, who combiné together to carry on fraudulent Practices, are under very strong Ties of Interest not to discover one another; what could the Committee do in such Circumstances?

Though two Persons in Goals were admitted as Witnesses, yet their Evidence is so well corroborated by others, that no one can possibly doubt the Veracity of it; and therefore to what End such an Objection is made, I am at a Loss to discover.

When the Duties upon *Coffee* and *Tea* were converted into *Excises*, it was never imagined the *Frauds* committed in those Branches were so extensive, as afterwards they appear'd to be, from the great Annual *Surplus* they have ever since produced. But when the *Frauds* in the Articles of *Wine* and *Tobacco* appear to be so very considerable, under the

the greatest Disadvantages of Examination, is there not the strongest Presumption; founded upon what has prov'd experimentally true, that the *Surplusses*, arising from these Commodities, would have raised the Sum propos'd?

Few Men, I believe, entertain so dishonourable and undue an Opinion of the Abilities of the *Prime-Minister* of *Great-Britain*, as to think, had He not all desirable Assurances; nay the strongest Conviction, even such as was very near a-kin to Certainty and Demonstration itself, the Scheme would have answer'd his End, he would ever have propos'd it; especially at a Time when he was assur'd it would meet with the most virulent Opposition. Were the Opposers of it more certain, as they pretend to be, that it would have fail'd in its End, than its Proposers were that it would have fully answer'd it, they would never have us'd such low Arts of Misrepresentation, to prejudice the People against it. The Miscarriage of it now will redound to the eternal Honour of a certain *Gentleman*; but had it been ineffectual and miscarried, when it had been put in Execution, how his Enemies would have triumph'd! But its Opposers, Sir, were too sensible it would have answer'd the Design propos'd, and therefore it would have put an End to their Projects for the Destruction of the truest *Friend* to *Great-Britain*, whose Abilities and Integrity, hitherto, have only been more conspicuously exalted by their violent Opposition to all his Measures.

Amongst the various little Tricks used by the Enemies of the Administration to decry this Scheme, there is one which calls for the highest Indignation of every *Englishman*; and that is, their

their Attempt to set the *Landed* and *Trading* Interest at Variance. But this Scheme, Sir, I have demonstrated to you to be for the mutual Interest of both; what tends to the Benefit of Trade, does to the Ease of the Land; and what to the Ease of the Land, does to the Benefit of Trade. Here are both the great Interests of the Nation reconciled; than which, it is out of the Power of human Wisdom and Policy to do more for the general Advantage of the Nation.

And now after all, Sir, can you, or any *Gentleman* living, who will not suffer his Understanding to be drowned in popular Clamor, be of Opinion that this Project was calculated to be of any Detriment to *Trade* or *Liberty*? The Ease of the *British* *Freeholders*, and the distressed *Planters*, by keeping all Traders upon an Equality at Home, were the strong Incentives to carry the Design so far as it was carried; Incentives powerful enough to inspire every *true Patriot* to lay down his Life to accomplish it. And can any Man, any judicious and conscientious Man, lay his Hand upon his Heart, and say that these are not the most invaluable and ineffable Blessings that can be enjoy'd by a *Trading Kingdom*? Sure no Man can so much violate his Reason and Conscience, as to say that an Encrease of one hundred and fifty *Excise Officers*, about three to a County, can be of so much danger to the State, as to overbalance all the national Advantages I have proved would accompany the Design? Have I not shewn, I was a going to say the Impossibility of *Officers* being able to have any Influence over Electors? This, at least, I have made appear, that if they attempt any such Thing, they run the risque of Ruin and Destruction;

struction; and is it possible for human Laws to do more? The Point of *Juries* I have set in a clear, and a faithful Light, and shew'd that his *Majesty* could not any ways be interested in the Determination of Contests between the Publick and Delinquents; and that the *Commissioners* could no ways recommend themselves to a *Prince*, or a *Prime-Minister*, by harassing the *Trader*. The Fallacy of *one Excise* tending to a *general* one, I have expos'd in its true Colours, and shew'd how absurd it is to argue from Particulars to Generals.

I have laid open the bare-fac'd Sophistry of the *anticonstitution* Argument, and the pretended Danger of the Cessation of *Parliaments* drawn from the Duration of the *Excise*. But Things that are *temporary* these Men make *perpetual*; what is *particular* they make *general*; what is to prevent *Roguary* they construe to encourage it; what is to *ease* the Subject and promote *Trade*, they say is to enslave them, and destroy it: And thus is *England* daily pester'd with what tends to misguide the Bulk of the People, to create Divisions and Disaffection at Home, and bring upon us Ridicule and Contempt from abroad, by listening to jesuitical Fallacies of wicked and ill-designing Men.

F I N I S.

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The first part of the book is a  
 preface by the author, in which  
 he explains the purpose of the  
 work and the method of the  
 investigation. He then proceeds  
 to a detailed account of the  
 experiments conducted, and the  
 results obtained. The book is  
 written in a clear and concise  
 style, and is well illustrated  
 with diagrams and tables. It  
 is a valuable contribution to  
 the science of physics, and  
 is highly recommended for  
 students and researchers alike.

THE END