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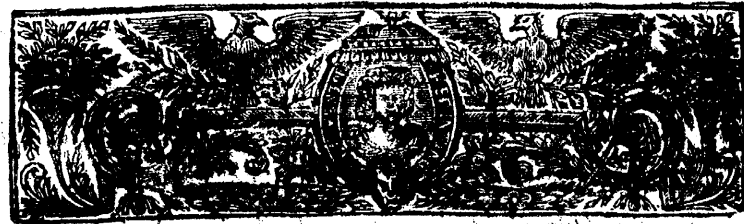


A
LETTER
TO A
Country Gentleman
On the Revival of the
SALT DUTY.



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S I R,

IN these partial Days of Controversy, when Flattery and Calumny seem to divide the World, and Truth has so few Followers, that no Authors relate any thing, but as their Prejudices conceive it, or their Interest induces them to represent it; in such Times, Sir, I look upon it as a particular Honour you do to my Candor and Integrity, that you desire me (as the only Person on whose Account you will rely) to transmit to you, at this Distance, all I hear urg'd for and
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against the Revival of the Salt Duty in Ease of the Land. And I think it not a less Compliment to my Judgment, (tho' it is one I less deserve) that you tell me my Opinion upon those Reasonings will have any Influence on yours, which has so much a better Light to direct it.

As I have no Seat in Parliament, and never go to hear any Debates in either House, I cannot inform you how this Question has been treated There; and can only send you the Gleanings of Table-Talk, and Coffee-Houses Disputes; which, tho' maintain'd with less Eloquence, are perhaps oftner regulated by the real Opinion of the Disputants, than those where People deliver what they call their Sentiments in a finer Dress; and are consequently not less likely to inform, tho' they may be less likely to entertain.

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But upon this Occasion of the Salt-Bill, I own the Coffee-House Disputants (however they came infected) seem to have lost their usual Fairness in arguing, as much, as if their Argumentation could tend to any other End than coming at Truth; and that they had some Interest in affecting Blindness, to what every body, who will give their political Eyes fair Play, must necessarily, in my Opinion, perceive.

The Reflexion you make in your Letter, where you say, If this Alternative between the Ease of Salt and Land had been given two Years ago, that Salt would not have had one Advocate in five Hundred, is just and unanswerable; and shows beyond Contradiction (and beyond Comprehension) the unaccountable Turns which Things take, at different

rent Times, that depend on popular Opinion, or popular Vogue.

But as you desire to know what can be said against this Project at present, I will, as well as I am able, recollect and relate to you all the Objections I have heard, without any softening or enervating in my manner of stating them; and will trust to the Goodness of my Cause for Answers, without making use of the little Dexterity of modern Scribblers, who seem generally more proud of showing Art, than maintaining Truth; more piqued to get the better of their Adversary in Words than in Essentials, and more solicitous to show a Prettiness in Style, than a Justness in Opinion.

One of the principal Objections that has been made to this Project, is,

is, that it is evading the King's Recommendation by a temporary Compliance; and that it is trifling with the Calamities of the Poor, by giving them only a transient Relief for two Years, and then reloading them with that grievous Burden from which you pretended to ease them.

But as plausible and popular as this Objection may sound, when it comes to be stript of this pompous Dress of Words, I believe you will not find it of any solid Weight.

No body will deny that this Tax was taken off in pursuance of the King's Recommendation from the Throne; in hopes of easing the Poor and benefiting the Manufacturers: But this proves nothing more than the Intent of those who suspended this Tax; it does not prove the Effect of the Suspension;

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And though it demonstrates the Design of the Legislature, it is no Evidence of their Success in that Design; nor do I believe there is any body in Town or Country, among the High or Low, the Rich or the Poor, who have consider'd this Thing enough to have an Opinion about it, who will say, if they speak their Opinion, that the remitting this Tax, did give Relief to the Poor or was of Advantage to the Artificers in any proportion to what was propos'd, hop'd, and expected from it. It was try'd as an Experiment, and it turned out an Experiment that did not answer; and for this Reason, it was now pitch'd upon towards raising the Supply for the current Service of the Year, as the most easy, the most diffusive, and the most equal Tax; and as one that would be the most certain
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in its Produce, as it was an old and an experienced Tax.

As to those who say, when Money is to be rais'd, that they are always against imperceptible Taxes, for fear of inuring the People's Minds, by an habitual Payment of them, to their Continuance; (and such paradoxical Disputants there are) Those, I grant, have a Right to object to this Bill; it is extremely repugnant to their Tenets and their Opinions: But I think their Tenets and Opinions equally repugnant to the fundamental Rules which *they* ought to observe who have the Power of taxing their Fellow-Subjects.

If any Enemies to the present Establishment reason'd in this way, and said, they were for having the Taxes rais'd in such a manner as

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should make those who pay them, pay them with the greatest Reluctance; as should draw the greatest Odium on those who inflicted them, and cause the greatest Murmurs against that Government they are levy'd to support; if any Well-wishers to the *Jacobite* Cause talk'd in this Style, and in a Cabal of their own, I should not wonder: But how any who pretend to be Friends to the present Establishment, can openly reason in this way, and think this Doctrine conformable to *their* Professions, is past my Comprehension: It is a Doctrine I never thought to hear publicly preached, one which I hope will never obtain, and one which few of those who are to pay their Quota to these Taxes, would ever, I believe, be willing to subscribe to.

Besides,

Besides, these paradoxical Refiners must not only declare when Money is to be raised (and I know no Government to be supported without it) that they are against imperceptible Taxes; but, in order to adapt this Opinion to the present Case, they must likewise say, that when any Relief is proposed, they are, by the same just manner of thinking, for the Relief also that is most imperceptible; otherwise, when Ease was to be given, they would never be for having it continue on Salt, where it has not been felt, and where no body has been thank'd for it, rather than on Land, where it is very certain it will be both felt, and acknowledged.

At least, it seems but reasonable that the Land should have its Turn in the Trial; and when Ease is to be

be given, that the Legislature should not declare that the Ease of the Landed Interest, and the Country Gentlemen, is the only Ease they do not think worthy to be taken into their Consideration.

Some Objections have been made to this Project that have been merely local: I mean by that, such as have proceeded from a Partiality to particular Towns, or a Desire to favour particular Counties that will be more immediately affected by this Bill: but these are Objections to which I shall not trouble myself or you with any Answers: For though such a manner of arguing on Matters of National Concern may be warranted by Custom, yet it is in no wise to be justified in Reason; since the Advantage of this or that particular City or County, ought no more to be put in balance against

against the Benefit of the Kingdom in general, than the Interest of this or that particular Man ought to weigh against the Interest of a Society in general.

Other Objections have been made to this Bill on conjectural Foundations; and a Supposition of things which may, or may not happen to be the Consequences of it; intimidating Jealousies have been propagated of a general Excise being designed, and thereupon the rhetorical Declaimers have taken occasion to inveigh in general Terms against Excises of all kinds; to set forth the Dangers and Inconveniencies of them in the strongest Terms, and paint them in the most hideous Colours. But these Insinuations ought not, in my Opinion, to be allow'd as any Arguments against this Bill, for these Reasons:

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In the first Place, because I believe the Design of a general Excise, never had a Being but in the Thoughts of those who made the Supposition of it only to make the Objection to it; and in the next Place, because if there were any such Designs behind, yet (supposing this Bill to be a beneficial one in itself) even those intended consequential Steps ought not to weigh against the passing it.

For let the Bill be a leading Card to whatever you will suppose it, yet those after-steps cannot be sure and necessary Consequences of it: Whatever Measures are taken in pursuance of it, those Measures must be submitted to the future Disquisition of the Legislature; they must be proposed in Parliament, they must be debated, they must be voted there, they

they must receive that Sanction and that Fiat before they can take Effect, or before ever they can be enacted and pass into a Law.

So that I look upon all these guess-work Objections, as Phantoms only dress'd up to affright, to deter, and prevent People from accepting of an immediate and real Good, by alarming them with Apprehensions of a remote and chimerical Evil.

But besides the Unfairness such Objectors are guilty of, with regard to their inconclusive manner of arguing; there is in my Opinion, a greater Error still behind, and that is, a want of Generosity, a want of Candor, and a want of common Honesty to the Gentleman who was the Projector of this Scheme, for the Ease of those whom he thinks

so well entitled to be consider'd in that way.

What View could he have in this Project, but the Interest of his Country in general, and the Interest of the Country Gentlemen in particular? What Advantage can accrue to him from it? What Benefit can arise to him, either as a Minister, or in any other Capacity? But, on the contrary, a great deal of Fatigue, and a great deal of Trouble must be his Portion in it; Fatigue and Trouble, which he might have spared himself, had he suffer'd the Taxes to go on in their ordinary Channel, and prefer'd his own Ease to that of the Country-Gentlemen and Land-Owners of this Kingdom. Had this inactive Disposition sway'd him, and the Consideration of his own Quiet prevail'd over his Sollicitude to relieve those who

who are to be benefited by this Scheme, what had hinder'd him from at once proposing the Land-Tax at Two Shillings in the Pound towards raising the Supplies for the current Service of the Year; and would he not then, by those Means, have left his Enemies as little Food for Dispute in domestick, as in foreign Affairs?

Another Argument against reviving this Duty upon Salt (when the Alternative lay between the taxing of Salt or Land) was, That it was burthening the Poor in order to ease the Rich. As to the first Part of this Argument, that this Salt-Tax is burthening the Poor, enough has been said to prove, that the Weight does not fall on them in the manner it has fallacioufly been represented; besides that, the very same People who objected to this

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Tax,

Tax, from the sensible Doctrine of exploding all imperceptible Taxes, must, by this way of reasoning, object to it from a direct opposite Principle, which is, that it is a grievous one: And those who insist on the latter Part of the Argument, that easing the Land-Owners is easing the Rich, are, in my Opinion, not at all more consistent with themselves, than those who advance the other; since however it may serve the present Purpose of Opposition to remonstrate in this way, yet, in all other Disputes, when the Land-Owners have been mention'd, it has always been in a very different Strain. On all other Occasions, it has been the popular, the fashionable, and the Patriot-Style, to say, that the Landed Interest is the true Interest of *England*; that the Prosperity of the Country Gentleman is what ought primarily to be consider'd, when

when you consult the Prosperity of the Nation; that it is the Landed-Interest, ever since the Revolution, that has born the Heat and Burthen of the Day; and that from having no Ease, and foreseeing no Ease, the Country Gentlemen must at last be inevitably, tho' gradually, undone.

Yet after hearing this Doctrine for so many Years inculcated, the Moment any Relief to the Landed Interest is propos'd, what is it that one finds said of that Proposal? Why, these indigent, these distress'd, these necessitous Country Gentlemen, as they have been formerly represented, are immediately describ'd as the most substantial, the most opulent, the most prosperous, and the most flourishing Set of Men in the Kingdom.

So

So that according to the Manner in which the present Argument professes, or what the present Occurrence requires, Assertions absolutely contradictory are insisted on; Things diametrically opposite to one another are advanced, from the same Quarter, and out of the same Lips, tho' at different Times, and for different Purposes; and the same Things are painted black or white, just as this or that Colouring happens to serve the Design of the Day, and will best contribute to the general Principle of giving Alarm, raising Clamour, and keeping up the Spirit of Faction and Opposition.

The only Argument, in my Opinion, that wears the least Colour of Reason against this Bill to tax Salt in lieu of a Shilling in the Pound

Pound taken off of the Land, is the Charge of collecting it. But then this Argument will hold just as strong against any other too that is not upon Land, as against this: For as it would not be a greater Expence to the Publick to collect Fifteen Shillings in the Pound upon Land, than one Shilling in the Pound; so whatever Tax is raised, and not upon Land, is liable to the same Objection.

Therefore the prudential discretionary Consideration, how far this Argument ought to operate, must be lodg'd in the Legislative Powers, who ought always to manage the Publick Money with Oeconomy, as far as that Oeconomy is consistent with Justice and Equity; in distributing, as equally as they can, the Burdens they lay on their Fellow-Subjects.

But

But that any one Set of Men should be oppress'd, fleec'd, and ruin'd, to raise a Sum of Money, because it would cost the Publick more to collect it in smaller Portions assess'd on a more numerous Body, is a way of arguing, so unequitable, so monstrous, and so absurd, that it is impossible for the Wit of Man to support or maintain it.

As to the Solution which some Men give to this, by alledging that all Taxes, though levy'd under different Denominations, fall ultimately on the Land-Owners, it is most apparently and demonstrably false.

Can any one say, when there is forty Millions of Property in the Funds, that if the Proprietors of those forty Millions live on the In-
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come of Annual Interest upon that Property, without an Acre of Land in the World (as many of those Proprietors do) and that the Things they consume in common with the Land-Owners, are taxed in the Consumption; will any one in this Case say, that the Tax on that Commodity so consumed, falls ultimately on the Land, as much and as heavily as if it was originally laid there?

If a Tax is laid on Soap, is no body's Linnen wash'd but the Land-Owner's? Or if a Tax is laid on Leather, does every body walk bare-foot but the Land-Owner? It would be endless to enumerate all the particular Instances that might serve to prove the Absurdity of this Proposition: All I shall therefore say more upon it, is this:

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That

That if there are two Men of Five thousand Pounds a-year; the one in Land, the other in the Funds; that these Men live at equal Expence, and on the same Materials of Consumption; No Proposition in *Euclid* can be clearer, than that by taxing the Land, when you cannot tax the Funds, you tax but one of them; and that if you tax the Things they equally use and consume, you tax them both: In one Case the Land-Owner bears the Burden alone, in the other the Money'd and the Landed Man divide the Weight: Consequently, in one Case, if they live at equal Expence, the Land-Owner must be undone, whilst the money'd Man shall keep within his Income: And in the other Case, there will be as great an Equality as there can be between a Landed and a Money'd

a Money'd Estate: The Land-Owner will not labour under any additional Hardships laid on him by the Partiality of the Legislature; he will not suffer any Disadvantages more than what are essential to the Nature of his Estate; which, by being liable to so many more Drawbacks, as Stewards Wages, Repairs, Accidents of Tenants breaking, and many others, must make it at least a much more uncertain Income than that of the money'd Man; consequently the Land-Owner is entituled, by all Pleas whatever, to the Impartiality at least of the Legislature in ordinary Cases; and in extraordinary ones he has sure, in the Rotation of Favour that is to be shown, a Pretence to his Share in that Favour, that is second to no other Claim whatever.

I have, in as clear a manner as I was able, gone through, in Abridgment, all the most material Objections to this Bill, and given you my Opinion of their Validity. As to all the minute Cavils of those who have a mind, on this Occasion, to show their Ingenuity by playing upon Words, and reasoning like Schoolmen, I think such sophistical Pedantry, in plain Propositions of national Concern, improper and impertinent, and neither worthy to be repeated or refuted.

But since the given Reasons for opposing this Scheme, must appear to you too insufficient to be the real Foundation of such strenuous Opposition as the Scheme has met with; it will be very natural for you to ask, What the true Motives of these

these Opponents could be? To which I shall very candidly and sincerely give you this Answer, as my firm Opinion.

Most of those who have talk'd against it, have wish'd for it; and depending on their not being able to stop it, have ventured to seem to endeavour it; by which means they will reap all the Benefit that will accrue to them from the Success of it, without being obliged to own, whilst they feel that Benefit, that they think they have any Obligation to Him who conferr'd it.

So that all those well-turn'd Minds, that envy the Abilities of a Man who employs his Talents in their Service; all those grateful *Patriots* who grudge the Power of obliging even to their Benefactor, have

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have at once an Opportunity of showing their Sincerity and their Honesty, by affecting to combat what they wish should succeed, and pretending to condemn what they secretly approve. I am,

S I R,

Yours, &c.

