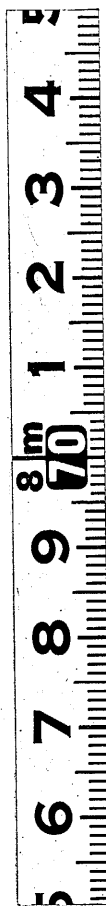


130-5



A  
L E T T E R  
T O  
*Bourchier Cleeve, Esq;*  
C O N C E R N I N G  
H i s C A L C U L A T I O N S  
O F  
T A X E S.

---

From the AUTHOR of the  
*Calculations of the present Taxes paid by a Family  
of each Rank, Degree or Class.*

---

L O N D O N :

Printed for THOMAS PAYNE, in *Castle-street* next the *Mews-  
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MDCCLVII.

[Price One Shilling.]

LETTER

TO

MR. BOURCHIER CLEEVE

ESQ.

OF THE HOUSE OF COMMONS

IN PARLIAMENT ASSEMBLED

THE 10th OF APRIL 1791

BY


JOHN BOURCHIER CLEEVE



LETTER  
TO

*Bourchier Cleeve, Esq;*

S I R,

 FEW Days after my *Calculations of Taxes* were published, I saw an abusive and disingenuous Letter concerning them in a News-Paper called *The Citizen, or Morning Post*; and as it is not a Letter of Argument but of Reference to your *Calculations of Taxes*, I must beg Leave to trouble you with this Letter concerning them.

A 2 The

[ 4 ]

The Calculations particularly referred to by the Writer of that Letter are those which you have made for a Gentleman who hath an Estate of Six Hundred Pounds a Year in Land; and they are pointed out in order that People might compare them with the Calculations which I have made for a Gentleman of like Estate, and thereby see *how partial, ignorant or perfidious I have been.*

These are that Writer's own Words, and as they can have no Weight but what they derive from your Calculations, it would be mistaking the Shadow for the Substance to make a Reply to that Letter; for it is not the Charge but the Things upon which it is founded that I am to consider, and you cannot but be sensible that such Consideration is necessary on my Part; though you probably know nothing of that Writer.

For the Question is not, Who he is, or Who I am, but whether or not I have ignorantly or wilfully imposed upon People, by greatly under calculating their Payments

[ 5 ]

ments for Taxes? And as this has been made a Question upon the Strength of what you have calculated, I cannot put it out of question by any other Method than that which I have taken.

The Calculations you have made for a Gentleman who hath an Estate of Six Hundred Pounds a Year in Land being the only ones which are particularly referred to, I shall make them the Subject of this Letter; and after each Article inserted by you for Taxes on consumable Commodities, I shall mention such Sums of Money as I either know or have Reason to think must be laid out in order to pay those Taxes.

For if you have calculated right, the Money that is to be laid out in taxed Commodities or paid in other Taxes and Expences inserted in your Account, will come to less than Six Hundred Pounds; and so much less, that the Remainder will be more than sufficient to provide this Gentleman and his Family with Victuals and many other Necessaries which you have not reckoned for.

But

[ 6 ]

But if more than Six Hundred Pounds must be laid out in order to pay the Taxes and Expences mentioned in your Account, some or other of your Calculations must certainly be wrong; or if after those Taxes and Expences are paid, there be Money remaining out of £ 600, but not enough to provide the Family with Victuals, &c. your Calculations must in that Case be wrong.

And if after paying the Taxes and Expences inserted in your Account, there should be just Money enough left to pay for Victuals, &c. as beforementioned, your Calculations cannot then be right; because it is wrong to suppose that no Provision is to be made for younger Children out of an Estate of Six Hundred Pounds a Year, when most People know that such Provision is made out of less Estates.

Every Article extracted from your Account is printed in *Italic* Letters, and what I have said upon each Article is printed in Roman Letters; but the Sums belonging to your Articles are printed in Roman

[ 7 ]

Roman Letters, and the Sums inserted by me are printed in *Italic* Letters, to make them more distinguishable.

The Title of your Account is as follows.

*The following Case may shew how grievously the Load of our present Taxes affect the Country Gentlemen and landed Interest, especially those of Estates from 100 to 2000 Pounds per Annum: and may convince those who have Children, how impossible it is to provide Fortunes for their younger ones, and how happy a Scheme of this Sort would make them. I shall therefore state the Case of (a middling Gentleman) Mr L. who now possesses a clear landed Estate of Six Hundred Pounds per Annum, consisting of only five Farms, exclusive of his Seat.*

*How he is affected by the present Duties and Excises.*

#### A R T I C L E I.

*The Duty on Cotton-Wool (as his Children, &c. wear Cotton Gowns, and yearly some is wanting for Furniture) affects him at least—  
Fifteen Shillings per Ann.*

Cotton

## [ 8 ]

Cotton-Wool of the Growth of the *British* Plantations is exempted from Duty; and the net Duties on Cotton-Wool grown elsewhere, amount to  $\frac{77}{100}$  Parts of a Penny per Pound weight: so that in order to pay Fifteen Shillings for Duties, 233 Pounds of Cotton-Wool must be used by this Gentleman and his Family; and out of a much less Quantity than this, there may be manufactured 233 Yards of Cotton Stuffs, which, at two Shillings per Yard, will come to *Twenty three Pounds six Shillings*.

## ARTICLE II.

*The Duties on Deals, Fir-Balks, and many other Sorts of Norway Timber, which come cheaper, and is more easily worked than Oak, which is used in Repairs of his Farms and House—Eighteen Shillings.*

The Cost of this Timber being included in the Expences of repairing the Farm-Houses, &c. (Article LII.) it is not to be inserted here.

## ARTICLE III.

*The Duties on Drugs, about 350 Sorts, many of which are used in dying of Apparel,*  
for

## [ 9 ]

*for his own and Servants Wear, and many Sorts add to the Amount of his Apothecary's Bill—Five Pounds ten Shillings.*

Most of the Drugs, Woods, &c. used in dying of Manufactures, are exempted from Duties; for which Reason I shall not make any Addition to £ 4 : 10 of this Money, but take the remaining Twenty Shillings for Duties on medicinal Drugs: and the Drugs for which Twenty Shillings Duty is paid, would, I apprehend, come to Twenty Pounds in an Apothecary's Bill; however, I shall rate them at *Eleven Pounds fifteen Shillings* in Article LX. where that Sum is inserted for the Apothecary's Bill, and not make any Addition to this Article.

## ARTICLE IV.

*The Duties on Fish, as Ling, &c. &c. — Three Shillings.*

As this is a small Article, and the Duties on Fish caught by Foreigners, differ, I shall reckon the Duty at one tenth Part of the Money paid for the Fish, which will make this Article *One Pound ten Shillings*.

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ARTICLE V.

The Duties on Furrs and Skins above 20 Sorts, some of which are used in making Hats for his own and Servants Wear, and other Sorts in many Family Articles—One Pound Fifteen Shillings.

As the Duties on Furrs and Skins differ greatly, I shall rate them at 25 per Cent. of the Value of the Furrs when manufactured into Hats, Muffs, Tippetts, &c. which will make this Article Seven Pounds.

ARTICLE VI.

The Duties on Groceries, including Almonds, Anniseed, Cinnamon, Cloves, Currants, Dates, Figs, Ginger, Liquorice, Mace, Nutmegs, Pepper, Pimento, dried Plumbs, Prunes, Sugars, and many other Articles—Fifteen Pounds.

This being a considerable Article I shall shew what Quantities of the Groceries most commonly used, must be bought in order to pay Fifteen Pounds for Duties.

Sugar

	Rates of Duties.				Quantities of Groceries.		Amount of Duties.		
	£	s.	d.	per			£	s.	d.
Sugar	0	4	10	112 lb.	20 C. wt.	4	16	8	
Raifins	0	14	1	ditto	2 C. wt.	1	8	2	
Currants	1	2	1	ditto	2 C. wt.	2	4	2	
Almonds	1	14	4	ditto	56 lb.	0	17	2	
Nutmegs	0	1	6	Pound	16 lb.	1	4	0	
Cinnamon	0	3	5	ditto	8 lb.	1	7	4	
Mace	0	3	1	ditto	8 lb.	1	4	8	
Cloves	0	2	0	ditto	8 lb.	0	16	0	
Ginger	0	4	8	112 lb.	28 lb.	0	1	2	
Pepper	0	0	4	Pound	28 lb.	0	9	4	
Other Articles	—	—	—	—	—	0	11	4	
Total of the Duties							15	0	0

	Quantities.	Prices per Pound.			Cost.		
	Pounds.	£	s.	d.	£	s.	d.
Sugar	2000	0	0	6	50	0	0
Raifins	224	0	0	4½	4	4	0
Currants	224	0	0	6	5	12	0
Almonds	56	0	1	2	3	5	4
Nutmegs	16	0	9	0	7	4	0
Cinnamon	8	0	15	0	6	0	0
Mace	8	0	16	0	6	8	0
Cloves	8	0	15	0	6	0	0
Ginger	28	0	0	11	1	5	8
Pepper	28	0	1	8	2	6	8
Other Articles	five Times the Duties	—	—	—	2	16	8
Total Sum to be laid out					95	2	4

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[ 12 ]

## ARTICLE VII.

*The Duties on Hair, some of which are used in Wigs, Sieves, &c.—Eight Shillings.*

As the Duties on Hair differ considerably, I shall rate them at 10 *per Cent.* of the Value of the Hair when wrought into Wigs, Sieves, &c. which will make this Article *Four Pounds.*

## ARTICLE VIII.

*The Duties on Iron, used in Carriages and Repairs of his Farms and House, about half a Ton Weight a Year, the Duty thereon—One Pound five Shillings.*

The Cost of this Iron being included in the Expences of repairing his Carriages, Farms and House, it is not to be inserted here.

## ARTICLE IX.

*The Duties on Laces of many Sorts—Eight Shillings.*

There being many Sorts of Laces for which very different Duties are paid, I shall

[ 13 ]

shall rate them at 10 *per Cent.* of the Value of the Laces, which will make this Article *Four Pounds.*

## ARTICLE X.

*The Duties on Leather, 7 Sorts—Eight Shillings.*

The Duties on Leather differing, I shall rate them at 20 *per Cent.* of the Value of the Leather when wrought up, which will make this Article *Two Pounds.*

## ARTICLE XI.

*The Duties on Linen Cloth, Holland, Long Lawns, Barras, Canvas of 10 Sorts, Damask, Diaper for Tabling and Toweling, Sheetting, Dowlas, Drillings, Neckcloths, Tickings, all continually wearing out—Six Pounds.*

This being a considerable Article, I shall specify two Sorts of Linen, and rate the Value of the others at five times the Amount of the Duty, upon an Average.

Holland—60 Yards, at 8½ Pence *per* Yard Duty comes to £ 2 : 3 : 4; and at five Shillings *per* Yard Cost, comes to Fifteen Pounds.

Lawn

## [ 14 ]

Lawn—Half a Piece, containing about 8 Yards—the Duty comes to 10s. 11d. and the Cost of it at twelve Shillings and six Pence *per* Yard comes to Five Pounds.

These Duties being deducted from £ 6, leave a Remainder of £ 3 : 5 : 9 for the Duties on Table Linen, Sheets, &c. &c. and five Times £ 3 : 5 : 9 make £ 16 : 8 : 9.

So that the whole Expence for Linen Cloth will be *Thirty six Pounds eight Shillings and nine Pence.*

## A R T I C L E XII.

*The Duties on Oils, as Sallad Oil, and other Sorts used in Soap and many other Family Articles—One Pound fifteen Shillings.*

The Expence of Sallad Oil being inconsiderable, and some of the other Oils used in Manufactures, I shall pass this Article without making any Addition to it, to avoid charging for any thing here that may be included in some other Articles.

## A R T I C L E XIII.

*The Duties on many Sorts of Paper—Five Shillings.*

I

## [ 15 ]

I shall rate these Duties at  $33\frac{1}{3}$  *per Cent.* of the Price of the Paper, which will make this Article *Fifteen Shillings.*

## A R T I C L E XIV.

*The Duties on Pipe and Hogstead Staves—Three Shillings.*

For this Article I shall insert *One Pound ten Shillings*, which Sum I apprehend may be paid for Barrels, &c. for the Use of the Family.

## A R T I C L E XV.

*The Duties on Pitch, Tar, Turpentine and Rosin—Five Shillings.*

The Cost of these Commodities being included in the Expence of repairing the Farm Houses, &c. it is not to be inserted here.

## A R T I C L E XVI.

*The Duties on Silks, many Sorts wrought and raw—Four Pounds.*

As the Quantity of foreign manufactured Silks worn or used here, makes but a very



[ 16 ]

very small Part of the Silk Manufactures worn or used by the People of this Nation; I shall take one fifth Part of this Article for Duties on foreign manufactured Silks; and the other four Parts, for Duties on Silk imported raw or thrown, and manufactured in *England*.

Sixteen Yards of plain Silk manufactured in *Italy*—the Duty (near) One Shilling *per* Yard comes to Sixteen Shillings; and the Cost at Eight Shillings *per* Yard comes to Six Pounds eight Shillings.

Sixteen Pounds weight of Silk imported from different Countries, raw or thrown—the Duties at Four Shillings *per* Pound (some Sorts being higher and others lower) come to Three Pounds four Shillings: and the Waste or Decrease in these 16 Pounds, by Gum, Dying, &c. may be four Pounds weight, so that there may be but Twelve Pounds of Silk Manufactures wrought out of this raw or thrown Silk.

These Silk Manufactures being mostly for wearing Apparel, as Gowns, &c. Waistcoats, Stockings, Ribbands, &c. may be worth, upon an Average, Fifty Shillings  
*per*

[ 17 ]

*per* Pound, and 12 *lb.* weight at that Rate come to Thirty Pounds.

So that this Article will be *Thirty six Pounds eight Shillings*, without the Expence of making up these Silks into wearing Apparel.

## A R T I C L E XVII.

*The Duties on Spirits, as Rum, Brandy, Arrack, and other Sorts, together about 28 Gallons, at 4s. 8d. per Gallon—Six Pounds thirteen Shillings.*

I shall rate these Liquors at Ten Shillings *per* Gallon upon an Average, which will make this Article *Fourteen Pounds*.

## A R T I C L E XVIII.

*The Duties on Tallow (as it keeps up the Price of our own) and used in many other Articles—One Pound Five Shillings.*

## A R T I C L E XIX.

*The Duties on Thread, many Sorts—Six Shillings.*

For this Article I shall insert *One Pound four Shillings.*

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## ARTICLE XX.

*The Duties on Tobacco—Ten Shillings.*  
For this Article I shall insert *One Pound.*

## ARTICLE XXI.

*The Duties on Yarn, many Sorts—Eight Shillings.*

These Yarns being for Manufactures, I shall pass this Article without making any Addition to it, to avoid charging for any thing here that may be included in other Articles.

## ARTICLE XXII.

*The Duties on Wine, of which he uses one Pipe of Port per Year—Twelve Pounds ten Shillings.*

## ARTICLE XXIII.

*The Duties on sundry Sorts of Wine, as Madeira, Rhenish, Florence, Mountain and Lisbon, which upon a Medium of seven Years, of the several Sorts together, he consumes only one Hogshead—Six Pounds five Shillings.*

I shall rate the Cost of these Wines at three times the Amount of these Duties, which

which will make the first of these Articles *Thirty seven Pounds ten Shillings*; the last Article *Eighteen Pounds fifteen Shillings*; and the Average Price of these Wines about eighteen Pence a Quart.

## ARTICLE XXIV.

*The Duties on Claret, cannot afford any.*

## ARTICLE XXV.

*The Duties on Coals—Two Pounds fifteen Shillings.*

For this Article I shall insert *Ten Pounds ten Shillings.*

## ARTICLE XXVI.

*The Duties on China, Muslins, Dimities, Callicoes, and many other Sorts of India Goods—Three Pounds.*

As the Duties on full manufactured Goods brought from *East India* are very high, I shall rate this Article at no more than *Six Pounds.*

## ARTICLE XXVII.

*The Duties on Pot-Ashes, Weed and Wood-Ashes, Toys, Saphora, Beads of ten Sorts, Berries*

ries for Dyers Use, Lamp-Black, Books, Buggles, Latten Plates, Carpets, Cafes, Cocoa-Nuts, Cork, Hemp, Flax, Inkle, Ivory, Mahogany and other Woods for Cabinet-makers use, Raw Hides, &c.—Five Pounds.

As there are many Things mentioned here for which a Family is at little Expence, I shall add for Toys, Books, Carpets, Hemp, Flax, Ivory and Mahogany, Five Pounds, which will make this Article *Ten Pounds.*

**A R T I C L E XXVIII.**

*The Excise on Candles affects him yearly, at least—Two Pounds ten Shillings.*

Six Hundred Pounds of Candles—The Excise at one Penny *per Pound* comes to £ 2 : 10 ; and the Cost of them at six Pence *per Pound* comes to *Fifteen Pounds.*

**A R T I C L E XXIX.**

*The Excise on Wax Candles, he cannot afford any.*

**A R T I C L E XXX.**

*The Excise on Coffee, 13 lb. a Year—One Pound six Shillings.*

Thirteen

Thirteen Pounds of Coffee at Five Shillings *per Pound*, comes to *Three Pounds five Shillings.*

**A R T I C L E XXXI.**

*The Excise on Chocolate 1s. 6d. per lb.—Sixteen Shillings.*

Ten Pounds of Chocolate at Four Shillings and six Pence *per Pound*, come to *Two Pounds five Shillings.*

**A R T I C L E XXXII.**

*The Duties on Tea, for his own and Servants Use—Four Pounds.*

The Duties on Tea at Importation, as well as the inland Duty or Excise upon it, are to be considered ; for which Reason I shall rate this Article at no more than *Eight Pounds.*

**A R T I C L E XXXIII.**

*The Excise on Hops—Six Shillings.*

Seventy two Pounds of Hops—The Excise at one Penny *per Pound*, comes to *Six Shillings,* and the Cost of them at Six Pence

Pence per Pound, comes to *One Pound sixteen Shillings.*

ARTICLE XXXIV.

*The Excise on Leather of many Sorts, used for his own Shoes, Gloves, Carriages, Harness, Servants Breeches, &c.—Three Pounds five Shillings.*

I shall insert for this Article the following Sums.

For Shoes, Boots, and Gloves for the Family—Six Pounds.

For the Wear and Tear of two Carriages, including Iron, Leather, &c. and the manufacturing of them—Ten Pounds.

These two Sums being added together, make this Article *Sixteen Pounds.*

ARTICLE XXXV.

*The Excise on Malt, 210 Bushels at Six Pence per Bushel — Five Pounds five Shillings.*

Two hundred and ten Bushels of Malt at Two Shillings and six Pence per Bushel come to *Twenty six Pounds five Shillings.*

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ARTICLE XXXVI.

*The Excise on Paper, many Sorts — Ten Shillings.*

This Article would come to about Five Pounds on writing Paper only, but as other Sorts of Paper are mentioned, I shall insert no more than *Two Pounds ten Shillings.*

ARTICLE XXXVII.

*The Duties on Stamps, for his Leases, Bonds, &c.—Eighteen Shillings.*

For this Article I shall insert *Five Pounds five Shillings*, as I apprehend that Sum is the least that can be put down for the Attorney's Bill.

ARTICLE XXXVIII.

*The Duty on Salt—One Pound ten Shillings.*

As the Price of Salt is higher in some Places and lower in others, according as they are further from or nearer to the Places where it is made, I shall take Four Shillings

Shillings and six Pence for the medium Price per Bushel.

Nine Bushels of Salt—the Duty at 3s. 4d. per Bushel comes to £ 1 : 10; and the Cost at 4s. 6d. per Bushel comes to Two Pounds and six Pence.

ARTICLE XXXIX.

The Excise on Soap, one Penny half Penny per lb. of which he uses 8lb. per Week—Two Pounds twelve Shillings.

Four hundred and sixteen Pounds of Soap at Five Pence per Pound come to Eight Pounds thirteen Shillings and four Pence.

ARTICLE XL.

The Excise on Spirits—Eight Shillings.

For this Article I shall insert One Pound four Shillings.

ARTICLE XLI.

The Excise on Starch and Powder—One Pound eight Shillings.

One

One hundred and sixty eight Pounds of Starch and Powder—the Duty at two Pence per Pound comes to £ 1 : 8; and the Cost of them at Five Pence per Pound comes to Three Pounds ten Shillings.

ARTICLE XLII.

The Excise on Vinegar—Eight Shillings.

For this Article I shall insert One Pound twelve Shillings.

ARTICLE XLIII.

The Excise on Glafs of all Sorts—Two Pounds ten Shillings.

I apprehend that the Glafs for which £ 2 : 10 Duty is paid would come to Twenty Pounds in Glafs for Windows, Drinking Glaffes and Bottles; however, I shall rate this Article at no more than Ten Pounds.

ARTICLE XLIV.

The Duty on Carriages—Eight Pound.

By these Carriages are meant, a Coach and a four wheeled Post Chaise.

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[ 26 ]

## A R T I C L E XLV.

*The Duty on Windows—Five Pounds ten Shillings.*

## A R T I C L E XLVI.

*The Duty on Plate—Two Pounds ten Shillings.*

## A R T I C L E XLVII.

*The Duty on Cards—Ten Shillings.*

Ten Packs of Cards—the Duty at One Shilling *per* Pack comes to Ten Shillings; and the Cost at One Shilling and six Pence *per* Pack comes to *Fifteen Shillings.*

## A R T I C L E XLVIII.

*That Duty on Trade, of Twelve Pence in the Pound on all Goods imported, imposed 1748, as I have computed the Custom-House so much under what they really are, this Duty affects him at least—Eight Pounds.*

I have considered the Sums inserted by Mr *Cleeve* under the Head of Custom-House Duties, as the Whole of the Duties on the Commodities for which they are  
set

[ 27 ]

set down, but it appears by this Article that those Sums are exclusive of the Duty of five *per Cent.* on Poundage Goods laid in the Year 1747; so that this Family must buy more Goods, for which Duties are paid at the Custom-House, than I have set down, in order to pay the further Sum of Eight Pounds charged in this Article for the Duty of 5 *per Cent.* and the Cost of the additional Quantities of Goods to be so bought, I shall rate at five times the Amount of the Duty, which will make this Article *Forty Pounds*; though I think that Fifty Pounds might have been properly inserted, as the Duties on Grocery Wares, Linen Cloths and Silks do not amount to a fifth Part of the Money for which they are sold, and this Duty doth not extend to Wines.

*Besides other Duties on numberless Articles, which may seem trifling in each Particular, though in the Whole they amount to a considerable Sum, which I omit, to obviate any Thought of Overcharge on any of the foregoing Articles; nor is any Charge made for the Custom-House Fees.*

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ARTICLE XLIX.

To which (Duties and Excises) I add one fifth more, being the least Proportion on the said Duties and Excises the Consumer pays Extra to the Vender.—Twenty five Pounds eighteen Shillings and four Pence.

This Article being included in the Cost of the Commodities it is to be left out.

ARTICLE L.

His Land-Tax to which his Estate is rated at £ 500, which now is Four Shillings in the Pound, but upon an Average of 17 Years, from 1740 to 1756 both inclusive, is about Three Shillings and six Pence in the Pound.—Eighty seven Pounds ten Shillings.

ARTICLE LI.

His Church and Poores Rate.—Three Pounds.

ARTICLE LII.

Repairs of his Farms, the Chance of bad Tenants, Insurance from Fire, which amount to at least Two Shillings and six Pence in the Pound on the whole Income of his Rents.—Seventy five Pounds.

His

His Servants Wages.

ARTICLE LIII.

His Coachman's Wages, Washing included.—Twelve Pounds.

ARTICLE LIV.

One Footman's Wages, Washing included.—Eight Pounds.

ARTICLE LV.

One Boy to drive his Post Chaise — Seven Pounds.

ARTICLE LVI.

One Gardener.—Eighteen Pounds.

ARTICLE LVII.

Two Maid Servants and one Girl, Wages.—Eight Pounds.

ARTICLE LVIII.

Liveries for his three Men Servants — Fifteen Pounds.

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ARTICLE LIX.

*Doctor's Fees paid for himself and Family on a Medium of seven Years—Seven Pounds seven Shillings.*

ARTICLE LX.

*His Apothecary's Bill upon an Average—Eleven Pounds fifteen Shillings.*

ARTICLE LXI.

*The Ballance (remaining out of £ 600) to provide for all the Necessaries for his Family, as Provisions of all Kinds, his Wife's and Children's Apparel, Linen, &c. his Children's Education, &c. is only—One hundred and ninety one Pounds seventeen Shillings and eight Pence.*

ARTICLE LXII.

*For the Provision to raise Fortunes for his younger Children—Nothing.*

This being the last Article in the Account, I shall now give an Abstract of the Whole, and against each Sum inserted by Mr Cleeve for Duties or Excises, &c. I shall place the Sum that is to be laid out in order to pay the other Sum.

An

An ABSTRACT of the preceding ARTICLES.

N <sup>o</sup> of Articles.	What for	Duties and Excises, &c.			Cost of Commodities, &c.		
		£	s.	d.	£	s.	d.
1	Cotton Wool	0	15	0	23	6	0
2	Timber	0	18	0	in Article 52.		
3	Drugs	5	10	0	5	10	0
4	Fish	0	3	0	1	10	0
5	Furrs	1	15	0	7	0	0
6	Grocery Wares	15	0	0	95	2	4
7	Hair	0	8	0	4	0	0
8	Iron	1	5	0	in Article 52.		
9	Laces	0	8	0	4	0	0
10	Leather	0	8	0	2	0	0
11	Linen Cloth	6	0	0	36	8	9
12	Oils	1	15	0	1	15	0
13	Paper	0	5	0	0	15	0
14	Pipe, &c. Staves	0	3	0	1	10	0
15	Pitch, &c.	0	5	0	in Article 52.		
16	Silks	4	0	0	36	8	0
17	Rum, &c.	6	13	0	14	0	0
18	Tallow	1	5	0	to be left out.		
19	Thread	0	6	0	1	4	0
20	Tobacco	0	10	0	1	0	0
21	Yarns	0	8	0	in other Articles.		
Carried forward		48	0	0	235	9	1



[ 32 ]

N <sup>o</sup> of Articles.	What for	Duties and Excises, &c.			Cost of Commodities, &c.		
		£	s.	d.	£	s.	d.
	Brought forward	48	0	0	235	9	11
22	Port Wine	12	10	0	37	10	0
23	Other Wines	6	5	0	18	15	0
24	Claret	0	0	0	0	0	0
25	Coals	2	15	0	10	10	0
26	China, &c.	0	3	0	6	0	0
27	Pot-Ashes, &c.	5	0	0	10	0	0
28	Candles	2	10	0	15	0	0
29	Wax ditto	0	0	0	0	0	0
30	Coffee	1	6	0	3	5	0
31	Chocolate	0	16	0	2	5	0
32	Tea	4	0	0	8	0	0
33	Hops	0	6	0	1	16	0
34	Leather	3	5	0	16	0	0
35	Malt	5	5	0	26	5	0
36	Paper	0	10	0	2	10	0
37	Stamps	0	0	18	5	5	0
38	Salt	1	10	0	2	0	6
39	Sope	2	12	0	8	13	4
40	Spirits	0	8	0	1	4	0
41	Starch & Powder	1	8	0	3	10	0
42	Vinegar	0	8	0	1	12	0
43	Glas	2	10	0	10	0	0
	Carried forward	105	2	0	425	9	11

[ 33 ]

N <sup>o</sup> of Articles.	What for	Duties and Excises, &c.			Cost of Commodities, &c.		
		£	s.	d.	£	s.	d.
	Brought forward	105	2	0	425	9	11
44	A Coach, &c.	8	0	0	8	0	0
45	Windows	5	10	0	5	10	0
46	Plate	2	10	0	2	10	0
47	Cards	0	10	0	0	15	0
48	5 per Cent. Duty	8	0	0	40	0	0
49	Traders Profits &c	25	18	4	to be left out.		
50	Land-Tax	87	10	0	87	10	0
51	Church, &c. Rates	3	0	0	3	0	0
52	Repair of Farms &c	75	0	0	75	0	0
53	Coachman	12	0	0	12	0	0
54	Footman	8	0	0	8	0	0
55	Boy	7	0	0	7	0	0
56	Gardener	18	0	0	18	0	0
57	3 Maid Servants	8	0	0	8	0	0
58	Liveries	15	0	0	15	0	0
59	Physician	7	7	0	7	7	0
60	Apothecary	11	15	0	11	15	0
		408	2	4	734	16	11
	Balance remain- ing to provide Cloaths and Vic- tuals for the Fami- ly, according to Mr Cleeve's Account	191	17	8			
	But instead of this Balance re- maining to the Fa- mily it will be in debt by paying these Taxes and Expences				134	16	11
		600	0	0	600	0	0

Persons who know nothing of House-keeping will wonder to see an Income of Six Hundred Pounds a Year parcelled out in so strange a manner as it must be in order to pay the Taxes and Expences inserted in this Account: for here is a Coach and a Post-Chaise, but no Money left to buy or keep Horses; here are seven Servants without Victuals or Board-Wages, a Family without Bread, and the Master of it in debt.

It will be needless to say any thing more to shew that the Taxes and Expences here set down cannot possibly be paid out of an Estate of Six Hundred Pounds a Year in Land; but I shall endeavour to shew what further Sum of Money will be wanted to maintain this Family, by giving a Sketch of the necessary Expences which are not included, nor any Room left for them in this Account.

As there are four Men Servants and three Maid Servants reckoned in this Family, it may reasonably be supposed to consist of thirteen Persons, viz.

The

The Gentleman, his Wife, two Sons, two Daughters, and seven Servants: and for the necessary Expences of such a Family, exclusive of the Expences already mentioned, I shall insert the following Articles, and submit them to the Judgment of those Persons who best understand these Things.

	£	s.	d.
For Corn, Cheefe, Butter,			
Beef, Mutton, Pork, Bacon,			
Veal and Lamb	—	—	100 : 0 : 0

Poultry, Fish, Roots, Fruits and Greens are not charged for, as the Family is supposed to continue in the Country all the Year, that this Account of necessary Expences may be as low as possible

For Cloaths for the Gentleman and his two Sons, exclusive of Hats, Wigs, Shoes and Linen, upon an Average	—	—	—	30 : 0 : 0
---	---	---	---	------------

Carried forward	—	—	—	130 : 0 : 0
E 2				For

[ 36 ]

	£	s.	d.
Brought forward —	130	0	0
For Cloaths for the Gentlewoman and her two Daughters, exclusive of Silks, Linens, Cottons, Laces, Gloves, Shoes, Muffs, &c.	5	0	0
For the Charges of educating two Sons and two Daughters, over and above the Charges of maintaining them, supposing they were constantly at home, upon an Average — — —	30	0	0
For the Expence of keeping two Saddle-Horses and three Coach-Horses £ 50 and towards purchasing others £ 10, together —	60	0	0
For other Household Expences — — —	15	0	0
Total of the necessary Expences — — —	240	0	0
Balance in debt upon £ 600 brought forward — —	134	16	11
So that the Expences exceed the Income no less than	374	16	11

[ 37 ]

I will now suppose this Gentleman to have an Estate of Twelve Hundred Pounds a Year, and in consequence thereof, add Six Hundred Pounds a Year to his present supposed Income.

	£	s.	d.
The gross additional Income being — — —	600	0	0
There is to be deducted from it, viz.			
For Land-Tax as per Article L. 87	87	10	0
For Repairs, &c. as per Art. LII. 75	75	0	0
For Church, &c. Rates, as per Article LI. —	3	0	0
For Duties on Timber, Iron, Pitch, &c. —	1	10	0
	167	0	0
Net additional Income —	433	0	0
From which deduct the Debt on £ 600, as above mentioned	374	16	11
And there will remain no more than — —	58	3	1
This			

[ 38 ]

This is a poor Remainder out of a clear landed Estate of Twelve Hundred Pounds a Year; and yet, when the foregoing Taxes and Expences are paid, it is all that will be left to make Provision for younger Children's Fortunes, to defray the travelling Charges and Pocket-Expences of the Family, and to bestow in Charity.

S I R,

I HAVE now gone through your Calculations of Taxes, and hope that what I have said concerning them will convince you and many other Persons, that the Sums which you have calculated for an Estate of Six Hundred Pounds a Year, require an Estate of Twelve Hundred Pounds a Year to pay them.

The Money you have inserted for Payments in consequence of Taxes, is rather less than I should have put down; for you reckon those Payments at one Part in six, and I rate them at one Part in five of the Payments for Taxes and the Payments in consequence of Taxes, when added together:

[ 39 ]

gether: but as you confine the Sum you have inserted, to taxed Commodities, and I include untaxed as well as taxed Commodities, the Difference is very inconsiderable upon the Whole, though we differ considerably in regard to the Profits of Traders.

The greater Part of the Sums inserted by me as requisite to be laid out in order to pay the Sums which you have inserted for Taxes, are not put down by Guess, and that you may be convinced of, if you will be at the Trouble of making many tedious Inquiries, &c. I have charged less for several material Articles than should have been charged, and if I had not done so, an Estate of Twelve Hundred Pounds a Year in Land would not have been sufficient to pay the Taxes and Expences which you have set down for an Estate of only Six Hundred Pounds a Year.

More might be said concerning these Calculations, but I shall not say more upon them unless I am obliged to do it in my own Defence.

As

[ 40 ]

As to my Calculations of the present Taxes paid by a Family of each Rank, Degree or Class, I have not said they are correct, nor do I believe that they are so; but I apprehend that, exclusive of the Land-Tax; they are rather too high; and if you please to take the Trouble of examining the Calculations I have made for a Gentleman who hath an Estate of Six Hundred Pounds a Year, I apprehend you will not find any Reason for charging more than I have charged.

You may possibly differ from me in regard to this or that particular Tax, but this will signify little unless you can make it appear that upon the Whole I have under-rated the Taxes on consumable, &c. Commodities; for if Inquiry was to be made into ten Families of this or any other Rank or Degree, I much question whether any two of them would be found to pay alike for any two Taxes on consumable Commodities, or for the Land-Tax; and if a Gentleman who hath Six Hundred Pounds a Year, pays more, upon an Average, than Four Shillings in the Pound for Land-Taxes and the Repairs  
of

[ 41 ]

of his Farms, and he hath several younger Children to provide for, I apprehend that he cannot expend so much Money for consumable taxed Commodities as he must do in order to pay the Taxes which I have calculated for a Gentleman of that Degree.

As your Scheme for raising the public Supplies of this Kingdom, and my Calculations of the present Taxes, are both new, and differ greatly from Custom or received Opinion, I apprehend that the Motto which you have prefixed to the former may be applied to the latter; and therefore shall conclude with saying, that

*As Custom cannot privilege an Error,  
So Novelty cannot prejudice Truth.*

I am,

SIR,

*Your most humble Servant.*

London,  
Feb. 5, 1757.

F

UPON

UPON examining your Calculations of Taxes for an Income of Four Hundred Pounds a Year arising from Money, I find they are very erroneous, and therefore shall point out the principal Errors in them, by way of Postscript to this Letter.

The Title of those Calculations is as follows.

The Utility and Benefit each Person will receive from this Scheme, will plainly appear in stating the following Case, for about ten Years past, of Mr B. who then declined Business with a Fortune of Ten Thousand Pounds, which he laid out in the Purchase of New South Sea Annuities, at the then Price of 95 (but I will say Par) and he became possessed of Ten Thousand Pounds of those Annuities, which brought him in for Interest, at Four per Cent. per Annum—Four Hundred Pounds.

From this Income there are deducted the following Articles, to each of which I shall prefix a numerical Figure.

N<sup>o</sup> 1.

£ s. d.

N<sup>o</sup> 1.—Upon a Calculation he then made of the many Duties, Taxes and Excises (all which now exist) his Income was affected thereby upwards of per Annum — 100 : 0 : 0

Since then the following Taxes have been laid on, which affect him in the following Manner.

N<sup>o</sup> 2.—1746. The Glass-Duty on all Sorts of Glass Bottles and drinking Glasses — 2 : 0 : 0

N<sup>o</sup> 3.—1747. The Act for repealing the several Rates and Duties on Houses, and for granting other Rates and Duties upon Houses, Windows or Lights, each House 2s. each Window 6d. for fourteen Windows, 9d. for nineteen Windows, and upwards 1s. each — 2 : 16 : 0

N<sup>o</sup> 4.—1747. The Coach Duty — 8 : 0 : 0

Carried forward — 112 : 16 : 0  
F 2 N<sup>o</sup> 5.

	£	s.	d.
Brought forward —	112	16	0
N <sup>o</sup> 5.—1748. <i>Passed that grievous Duty on Trade of Twelve Pence in the Pound on all Goods imported, which affects every middling Family</i> —	8	0	0
N <sup>o</sup> 6.—1748. <i>Duty on Windows and Lights extended to contiguous Buildings, Sky-Lights, and Lights in dwelling Houses</i> — — —	1	10	0
N <sup>o</sup> 7.—1750. <i>The Act for reducing the several Annuities of Four per Cent. to Three and a half per Cent. until the 25th of December 1757.</i> — —	50	0	0
N <sup>o</sup> 8.—1756. <i>The Tax on Plate</i> — — — —	2	0	0
N <sup>o</sup> 9.—1756. <i>The additional Tax on Cards and Dice</i> — — — —	0	12	0
Carried forward —	174	18	0

N<sup>o</sup> 10.

	£	s.	d.
Brought forward —	174	18	0
N <sup>o</sup> 10.— <i>His Parish Taxes, as the Poor and Church Rates, and Ward-Rates</i> — —	17	14	0
N <sup>o</sup> 11.— <i>At Christmas 1757, a further Reduction of his Interest, one Half per Cent.</i> —	50	0	0
Total —	242	12	0

Reflecting on the above Case of Mr B. it plainly appears his Income, which was Three Hundred Pounds per Annum in 1746, by the Increase of Taxes is or will be in 1757 reduced to less than One Hundred and Sixty Pounds, and in so short a Space of Time as Ten Years, whereof only two of them were in War, six Years Peace, and two Years neither War nor Peace; what will the Consequences be, if we engage in this absolutely necessary War, which may continue some Years, if a Stop is not put to this growing Evil? I fear the small Remains of Mr B.'s Income will be in Effect wholly destroyed by the Consequence of the necessary Increase of our Taxes.

And

[ 46 ]

*And here I cannot forbear reflecting, that in the last ten Years, Peace hath hurt us as much as War: Peace, instead of bringing Plenty, hath brought Poverty, by lowering of Interest; and War, by accumulating our Taxes, will reduce us to a most deplorable State.*

These Reflections on the Case of Mr B. appear to me rather extraordinary, but they are built upon a sandy Foundation and will not stand long.

ARTICLES 1 and 5.—£ 108 : 0 : 0.

This £ 108 : 0 : 0 being inserted for Taxes on consumable, &c. Commodities, I shall refer the Reader to Page 32, where it appears, that £ 425 : 9 : 11 must be laid out in taxed consumable Commodities, in order to pay £ 105 : 2 : 0 for Taxes: I shall therefore reduce Mr B.'s Taxes for consumable Commodities to *Thirty Pounds*, to pay which he must lay out *One Hundred and twenty Pounds*.

ARTICLE 2.—Glas £ 2 : 0 : 0.

For this Article I shall insert *Eight Pounds*.

ARTICLES 3 and 6.—Windows £ 4 : 6 : 0.

A

[ 47 ]

A House having Thirty Windows, or more, was taxed at Twenty Shillings a Year before the present Rates were established, and a House having Forty Windows or Lights is now taxed at Two Pounds two Shillings: so that the Increase in Mr B.'s Window-Tax cannot be rated at more than *One Pound two Shillings*, without supposing him to live in a House that is too large for his Income.

ARTICLE 4.—Coaches £ 8 : 0 : 0.

I shall reduce this Article to *Forty Shillings* for the Tax on a two wheeled Chaise, the Expence of which and of one Horse to draw it, will be about *Forty Pounds* a Year in *London*, where Mr B. is supposed to reside, by his being charged with Ward-Rates.

ARTICLES 8 and 9.—Plate, &c. £ 2 : 12.

These Articles being inconsiderable, I shall pass them.

ARTICLE 10.—Parish Taxes £ 17 : 14 : 0.

This Article seems to be too high, and it cannot be properly inserted in an Account of Public Taxes.

ARTI-



ARTICLES 7 and 11.—Interest £ 100.

The Reduction of Interest on Government Annuities is here called a Tax, but I cannot find any good Reason for calling it so — That Reduction was not an Act of Power, but a Thing proposed by the Government and assented to by the Annuitants, who would and must have been paid Four *per Cent.* Interest for their Money till it was repaid, if they had refused to take less Interest for it.

This is giving a very disagreeable Turn to a Measure founded in Prudence, and upheld by Justice, for it glances at Public Faith and the Equity of Parliament ; and to say that *Peace, instead of bringing Plenty, hath brought Poverty, by lowering of Interest,* is at best but an odd sort of Expression.



An

An ABSTRACT of the preceding ARTICLES.

N <sup>o</sup> of Articles.	DUTIES and EXCISES as calculated by Mr Cleave.			as reduced by me.			Cost of Commodities, &c.		
	£	s.	d.	£	s.	d.	£	s.	d.
1	100	0	0	30	0	0	120	0	0
2	2	0	0	2	0	0	8	0	0
3	2	16	0	1	2	0	1	2	0
4	8	0	0	2	0	0	40	0	0
5	8	0	0	in Article 1.			in Article 1.		
6	1	10	0	in Article 3.			in Article 3.		
7	50	0	0	not a Tax.			not a Tax.		
8	2	0	0	2	0	0	2	0	0
9	0	12	0	0	12	0	0	12	0
10	17	14	0	Parish Taxes.			17 : 14 : 0		
11	50	0	0	not a Tax.			not a Tax.		
Totals	242	12	0	37	14	0	189	8	0

The END.

0371

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Year 1781

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