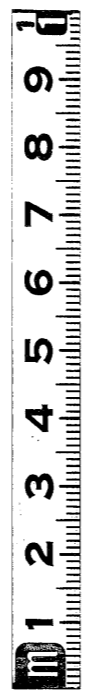


0293

12-5



upon our Woollen Manufacture  
and Nourishment, that like the  
Branches of a growing Tree  
and must both wax and wane to  
[To be continued.]

M 1 2 3 4 5 6 7 8 9 10

OBSERVATIONS on the new Cyder-Tax, so far as the same may affect our Woollen Manufactures, Newfoundland Fisheries, &c.

Most humbly submitted to the Consideration of the Parliament and People of Great Britain

By J. MASSIE.

Trade cannot subsist without mutual Trust among private Men, nor thrive to any Degree without a Confidence both of public and private Safety, and consequently a Trust in the Government from an opinion of its Strength, Wisdom and Justice.—Sir William Temple.

THE great Statesman from whose Writings I have made this Quotation hath left many Proofs of his having well understood the Nature of Trade as a national Concern, and he lived to see this fundamental Principle of Commerce verified, by a Series of Mistortunes which in a short Course of Years befell the Trade of England, France and Holland.

The Councils of England at that Time were of such a Hue, that partly by a Want of Confidence in Government, and partly by Persecutions on the Score of Religion, great Multitudes of industrious English Families were driven into other Countries, where they set up their several Branches of Manufactory and Trade, to the great Loss and Damage of England; for though many Laws were made to remedy the Evil, by encouraging this, that and t'other Branch of Trade, nothing could invite those Refugees to return, nor prevent such a Decay in the Exports of English Woollen Manufactures, as raised the Poors Rates to Twenty Times what they were before, and sunk the Land-Rents a Third or Fourth Part of their usual Amount.

The Losses which the Trade of France then suffered, were not so much owing to a Want of Confidence in Government, as to a fiery Spirit of papal Persecution, for Lewis the Fourteenth gave all the Encouragement to Trade that despotic Rule will admit of, and thereby gained his main Point of raising such a Naval Power as, at that Time, amazed all the Nations in Europe; but to this Hour the French have not been able to recover what they lost by persecuting their Protestant fellow Subjects, for that cannot be done without destroying the Silk, Linen, Hat, Paper, Glass, &c. Manufactures, which those distressed Protestants carried out of France into England, Holland, Prussia, Germany and such other Countries as afforded due Protection and Encouragement to Trade.

In Holland the Case was very different, for that Republic owed its Foundation and Increase to bloody Persecutions and exorbitant Taxations under Spanish Government, and therefore hath at all Times wisely permitted a Liberty of Conscience in Matters of Religion, and been not less parsimonious than judicious in the laying of Taxes, considering the Smallness, Poverty and Situation of their Country; but all these interior Advantages from a wise Administration of Government were insufficient to protect their little Territory from the numerous Armies of Lewis the Fourteenth, and that Insufficiency alone did for a short Time cause an almost total Stagnation in the Trade of Holland, until the Intervention of other Powers, re-established a Confidence of public Safety in the United Provinces.

These Migrations and Convulsions in Commerce Sir William Temple lived to see, and such of the Landholders of England as chuse to profit by other People's dear bought Experience, may from thence find out, that DIS-TRUST AND DISQUIET, from whatever causes they proceed, are potent enough to waste away and destroy all the Wealth and Strength that Commerce ever gave to any Country upon Earth; and if any Man would know in a few Words how far the Opposites to Distrust and Disquiet have contributed to the present Wealth and Power of England, he only need be told that from Two Millions of Pounds Sterling, in the Reigns of King Charles II. and the late King James II. the annual Exports of Merchandize from England have of late Years amounted to above Eight Millions Sterling in Value.

But the Increase of those Exports between

NUMB. II.

OUT of Five Millions Sterling which are yearly received for English Woollen Manufactures exported, there must come about Four Millions a Year, into the Possession of the Landholders or their Tenants, in Payment for the Wool whereof those Manufactures were made, and for the English Food, Cloathing, &c. consumed by the various Classes of Manufacturers or other People thereby employed; so that besides maintaining near a Million of Men Women and Children, who otherwise must be maintained by their Parishes, or driven out of England, those Four Millions of Pounds yearly received are what enable all Ranks and Degrees of English People to pay for the various Articles of Luxury in Dress, Eatables, Liquors, &c. which are imported into England, and could not otherwise be paid for.

Without our Golden Fleece, all the other English Commodities or other native Merchandize which could yearly be vended in the various Markets of Europe, would scarcely suffice to buy the wrought Linen and Naval Stores with which the Nation is yearly supplied from Scotland, Ireland, Russia, Sweden, Denmark, Prussia, East-country, Germany, Holland, Flanders, &c. and if to relieve England from those supposed Circumstances, which would now be deemed miserable, the People were to supply themselves with Linen of their own making, the Interest yearly paid to Foreigners for their Part of our National Debt, would eat away so much of the Saving made by such Linen Manufactories, that the Remainder would scarcely provide Sugar and Pepper for the whole Nation.

Under such Circumstances there would not be either Money or Money's worth to pay for the Wines of Portugal, Spain, Italy, Germany, France, Greece, &c. nor any Means of satisfying the Chinese for their Tea or the other Asiatics for their Coffee, nor wherewith all to purchase those Silks, Laces, Embroidery, and a thousand other Articles, which Luxury and Vanity have made essential to the very well being of the English Nation; and with respect to the Naval Power of England, which hath ever made us secure at Home and formidable Abroad, any Person may from hence discern that it could not subsist in any useful Degree without our Woollen Trade, because the Profit of that Trade alone, is what enables this Nation to pay for the immense Quantities of Foreign Luxuries which employ the greater Part of our Shipping and Seamen.

After having thus plainly proved, by unerring Experience, how essential a Confidence of both public and private Safety is, to make Trade thrive to any Degree, and briefly shewn that OUR ALL depends upon the Prosperity of the Woollen Manufactory of England, it will now be expedient to inquire whether the new Tax upon Cyder may not have a prejudicial Influence upon that Confidence and that Manufactory; for as to the Equity and Justice of making the Inhabitants of the Cyder Counties contribute equally with the Inhabitants of other Counties to the Charges and Burthens of Government, if those were the only Points to be attended to upon this Occasion, I, for my own Part, should not, and I am persuaded that no other well-meaning Man would have objected against an equalizing Taxation.

But it so happens that a great, if not the greater, Part of our Woollen Manufactures have for Ages been seated in the Cyder-counties, and this is what makes it necessary to attend to other Matters before any Stress be laid upon the Equity and Justice of the new Cyder-Tax, because it is possible to drive a great Part of our Woollen Manufactures into those cheaper and less taxed Countries Scotland, Ireland, North-America, &c. and to shew that the Thing is not so difficult as some of our principal Landholders may fondly imagine, I shall here present them with a List of the Names of such Woollen Manufacturers as, it appears by a printed Parliamentary Paper in my Possession, removed from Taunton and Parts adjacent, about the Year 1697, and with their Families went to settle in Ireland.

- James Cornish } Serge-makers
- Philip Cornish }
- John Dryer and Family, Wool-comber
- Robert Catford, Wool-comber
- James Dawley, Wool-comber
- Samuel Dawley, Wool-comber
- George Cross and his Son, Wool-combers
- John Hucklebridge and Family, Serge-maker
- Bartholomew Spurlie and Family, Fuller
- Daniel Gateway, Wool-comber

So great a Flight of Woollen Manufacturers was there, from only the Town and Neighbourhood of Taunton! and it is easy to believe that the same Motives which induced them to forsake their Native Country, did in like Manner induce a Multitude of other English Woollen Manufacturers to follow that Example, although I have not met with, or there may not be, any printed Lists of their Names; and all this at a Time when the Taxes of England were only about Half what they now are, without the new Cyder-Tax, and when there was a Confidence of both public and private Safety, for the Treaty of Rywick had just dispelled those Fears which the exorbitant Power of France had long occasioned, and our Woollen, &c. Manufacturers were not under any Apprehension from such Visitations Informations, &c. as the new Cyder Act authorizes.

[To be continued.]

To the Knights, Citizens and Burgessees representing in Parliament the Inhabitants of the several Cyder-Counties in England.

GENTLEMEN,

I THINK it expedient to transmit to ye the former Part of my Observations on the new Cyder-Tax; and at the same Time to acquaint ye, that I believe I shall be able to convince the Generality of the principal Landholders of England, that their Interests and yours are one and the same in regard to the said Tax, even so far as to incline them to wish, &c. for a total Repeal of the act.

I am, with due Respect,  
Gentlemen,

Your most obedient Servant,  
Westminster, 16 Nov. 1763. J. MASSIE.

Fourteenth gave all  
Trade that despotic R  
thereby gained his mai  
a Naval Power as, at  
the Nations in Europe  
French have not been able to recover what  
they lost by persecuting their Proteftant fel-  
low Subjects, for that cannot be done without  
destroying the Silk, Linen, Hat, Paper,  
Glafs, &c. Manufactories, which those dif-  
treffed Proteftants carried out of France into  
England, Holland, Prussia, Germany and  
fuch other Countries as afforded due Protec-  
tion and Encouragement to Trade.

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that Republic owed its Foundation and In-  
crease to bloody Persecutions and exorbitant  
Taxations under Spanish Government, and  
therefore hath at all Times wisely permitted  
a Liberty of Conscience in Matters of Reli-  
gion, and been not less parsimonious than ju-  
dicious in the laying of Taxes, considering  
the Smallness, Poverty and Situation of their  
Country; but all these interior Advantages  
from a wise Administration of Government  
were insufficient to protect their little Terri-  
tory from the numerous Armies of Lewis the  
fourteenth, and that Insufficiency alone did  
for a short Time cause an almost total Stagna-  
tion in the Trade of Holland, until the In-  
tervention of other Powers, re-established a  
Confidence of public Safety in the United Pro-  
vinces.

The Migrations and Convulsions in Com-  
merce Sir William Temple lived to see, and  
fuch of the Landholders of England as chuse  
to profit by other People's dear bought Expe-  
rience, may from thence find out, that DIS-  
TRUST AND DISQUIET, from whatever  
causes they proceed, are potent enough to waste  
away and destroy all the Wealth and Strength  
that Commerce ever gave to any Country  
upon Earth; and if any Man would know in  
a few Words how far the Opposites to *Distrust*  
and *Disquiet* have contributed to the present  
Wealth and Power of England, he only need  
be told that from Two Millions of Pounds  
Sterling, in the Reigns of King Charles II.  
and the late King James II. the annual Ex-  
ports of Merchandize from England have of  
late Years amounted to above Eight Millions  
Sterling in Value.

But the Increase of those Exports between  
the Years 1688 and 1698 afford a much more  
striking Proof of this Matter, for they rose  
from Two to Six Millions of Pounds a Year  
in Value, and the Exports of Woollen Manu-  
factures in particular, which during the Two  
former Reigns did not much Exceed the year-  
ly Value of One Million of Pounds, amount-  
ed in 1699 to almost Three Millions Sterling;  
from which vast Sum, with occasional Ebbings  
and Flowings, our annual Exports of English  
Woollen Manufactures have gradually risen in  
Value to full Four Millions, of late Years,  
and to this we must add another Million for  
re-exported Merchandize that was purchased  
with English Woollen Manufactures, so that  
from *Wool ONLY* this Nation raises a Yearly  
Export of *Five Millions Sterling*.

This it is, that, under Providence, hath  
raised England to a Pitch of Power and  
Wealth, of which former ages had not the  
least idea, although they knew full well that  
the Woollen Manufactory alone was the Basis  
and foundation of English Power and Wealth,  
and caused Wool-Packs to be placed in the  
Senate House of this Kingdom, that after  
ages might not forget the Source of their  
Greatness; for as to all our other Species of  
Manufactory and Trade, the best of them are  
to our Golden Fleece, no more than the  
Faggot Branches of a stately Oak are to the  
Trunk of it, and indeed they so far depend  
upon our Woollen Manufactory for Support  
and Nourishment, that like the Trunk and  
Branches of a growing Tree they ever have  
and must both wax and wane together.

[To be continued.]

Profit of that Trade alone, is what enables this  
Nation to pay for the immense Quantities of For-  
eign Luxuries which employ the greater Part of  
our Shipping and Seamen.

After having thus plainly proved, by unerring  
Experience, how essential a *Confidence* of both public  
and private Safety is, to make Trade thrive to any  
Degree, and briefly shewn that OUR ALL depends  
upon the Prosperity of the Woollen Manufactory  
of England, it will now be expedient to inquire  
whether the new Tax upon Cyder may not have  
a prejudicial Influence upon that *Confidence* and  
that *Manufactory*; for as to the Equity and Ju-  
stice of making the Inhabitants of the Cyder  
Counties contribute equally with the Inhabitants  
of other Counties to the Charges and Burdens of  
Government, *if these were the only Points to be attended*  
*to upon this Occasion*, I, for my own Part, should  
not, and I am persuaded that no other well-mean-  
ing Man would have objected against an equalizing  
Taxation.

But it so happens that a great, if not the greater,  
Part of our Woollen Manufactories have for  
Ages been seated in the Cyder-counties, and this is  
what makes it necessary to attend to other Matters  
before any Strefs be laid upon the Equity and  
Justice of the new Cyder-Tax, because it is pos-  
sible to drive a great Part of our Woollen Manu-  
factories into those cheaper and less taxed Countries  
Scotland, Ireland, North-America, &c. and to  
shew that the Thing is not so difficult as some of  
our principal Landholders may fondly imagine,  
I shall here present them with a List of the Names  
of such Woollen Manufactories as, it appears by  
a printed Parliamentary Paper in my Possession, re-  
moved from Taunton and Parts adjacent, about  
the Year 1697, and with their Families went to  
settle in Ireland.

- James Cornish } Serge-makers
- Philip Cornish }
- John Dryer and Family, Wool-comber
- Robert Catford, Wool-comber
- James Dawley, Wool-comber
- Samuel Dawley, Wool-comber
- George Crofs and his Son, Wool-combers
- John Hucklebridge and Family, Serge-maker
- Bartholomew Spurle and Family, Fuller
- Daniel Oateway, Wool-comber
- James Fountaine, Tuff-maker
- William Warner, Wool-comber
- George Warner, Wool-comber
- William Eastmont, Serge-maker
- William Worman, Soap-boiler
- John Wilkey and Family, Weaver
- Hugh Langham and Family, Serge-maker
- Edward White and Family, Serge-maker
- William Godwin and Family, Wool-comber
- William Stuckey, Wool-comber
- Phillip Darck, Wool-comber
- William Dolling, Soap-boiler
- Archibald Tomfon, Comber
- John Oateway, Serge-maker
- Moses Harris, Dyer
- Thomas Ames, Wool-comber
- Jacob Oateway, Wool-comber
- Joseph Andrews, Serge-maker
- Francis Webb, Wool-comber,
- Henry Crofs, Serge-maker
- John Cooke, Weaver
- John Strokes } Serge-makers
- Nicholas Strokes }
- Ellis Wever, Weaver
- Robert Duffer, Wool-comber
- Nathaniel Hart, Weaver
- James Collins and Family, Weaver
- John Jacob, Comber
- John Dare, Weaver
- Giles Forde, Serge-maker
- James Hanam, Serge-maker
- Philip Tyler, Serge-maker
- Thomas Jacobs, Serge maker
- John Hagley, Wool-comber

Attested by  
Robert Jones, John Trott, S. Stacy F. Hobart,  
Thomas Ford, John Brown, and Henry Trott.

## NUMBER III.

NOR is the before-mentioned travelling of English Woollen Manufactory, out of a Cyder County into Ireland, the only Thing of the Sort that happened about the same Time; for I have in my Possession another Parliamentary Paper, wherein there is set forth an instructive Specimen of English Newfoundland Fishery, travelling from the Ports of another Cyder County into France; for it seems that the Ports of Barnstaple, and Biddeford in particular (without saying any thing of our other South-western Ports) did formerly employ above Fifty Ships in the Newfoundland Fishery, which enabled them to supply King William for some Years with Three or Four Hundred Volunteer Sailors for the Royal Navy; but in the Reign of Queen Anne, Six or Eight small Ships were all which went from those Ports to Newfoundland.

This Method of inquiring after the Wealth of the Cyder Counties, is indeed an awkward and un-Business like Way of doing the Thing; but the Misfortune in this Case is, that Sir William Petty hath not given any Rule, either in his Political Arithmetic, or in his Political Anatomy, for discovering by Books or Tables of the Rates of Taxes, what Money People have got in their Pockets; I must therefore beg Leave to mention a later Migration of English Woollen Manufacturers, out of the South-Western Cyder-Counties into Northern Counties where Malt Liquor is generally drank, for it so happens that the higher Taxes on Malt and Beer than on Cyder did not prevent the Inhabitants of the West-Riding of Yorkshire from quadrupling their Woollen Manufactory in less than Thirty Years.

*An Account of the Numbers of Pieces of Broad Woollen Cloth manufactured in the West-Riding of the County of York, from the Year 1726, to the Year 1750, distinguishing the Number made in each Year, extracted from the Register-Books kept in the said County.*

Years.	N <sup>o</sup> Pieces.	Years.	N <sup>o</sup> Pieces.
1726	— 26,671	1739	— 43,086½
1727	— 28,990	1740	— 41,441
1728	— 25,223½	1741	— 46,364
1729	— 29,643½	1742	— 44,954
1730	— 21,579½	1743	— 45,178½
1731	— 33,503	1744	— 54,627½
1732	— 35,548½	1745	— 50,453
1733	— 34,620	1746	— 56,637
1734	— 31,123	1747	— 62,480
1735	— 31,744½	1748	— 60,705½
1736	— 38,899	1749	— 60,447½
1737	— 42,256	1750	— 60,964
1738	— 42,404		

The Gentleman by whose Friendship this Account was obtained, informs me, that the Lengths of the Pieces of Woollen Cloth, manufactured in Yorkshire, were between Thirty and Forty Yards each Piece, till the Year 1733 or 1734; but that since then, the said Lengths have been gradually increased, and each Piece now manufactured is near Seventy Yards long: So that the Increase in these Manufacturies is about double in Quantity to what it appears to be, by the Increase in the Number of Pieces of Cloth.

I am persuaded that every true Englishman will be pleased with hearing of a Quadruple Increase of English Woollen Manufactory in any County, and of the Land-Rents therein augmenting Twenty-five per cent. in yearly Value, so long as such Increase is national, or at least so long as the Prof-

Cyder County into Ireland, the only Thing of the Sort that happened about the same Time; for I have in my Possession another Parliamentary Paper, wherein there is set forth an instructive Specimen of English Newfoundland Fishery, travelling from the Ports of another Cyder County into France; for it seems that the Ports of Barnstaple, and Biddeford in particular (without saying any thing of our other South-western Ports) did formerly employ above Fifty Ships in the Newfoundland Fishery, which enabled them to supply King William for some Years with Three or Four Hundred Volunteer Sailors for the Royal Navy; but in the Reign of Queen Anne, Six or Eight small Ships were all which went from those Ports to Newfoundland.

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I am persuaded that every true Englishman will be pleased with hearing of a Quadruple Increase of English Woollen Manufactory in any County, and of the Land-Rents therein augmenting Twenty-five per cent. in yearly Value, so long as such Increase is national, or at least so long as the Prosperity of such English County is not raised upon the Ruin or Distress of some other English County; but the Landholders of England will be pleased to consider that the Prosperity of the WHOLE depends upon the Welfare of each PART, and that a regular Diffusion of alimentary Juices and vital Blood is not less essential to public Weal than to animal Life, so that this enriching of one County by distressing of another, is in Reason like the withering of a Leg to make an Herculean Arm! And what is this, but a making of Cripples?

[ To be continued. ]

## NUMBER IV.

WHILE the Woollen Manufactory was so rapidly increasing in Yorkshire, it declined in the South-western Cyder Counties, the melancholy Consequences of which were, not only the Loss of Multitudes of Inhabitants, who before had paid for much of the Produce of the Land, but such an Increase of poor People as so enormously raised the Poores Rates, that I do not chuse to relate what I have heard on that Head; nor is it indeed either necessary, or consistent with the Brevity of these Observations, for me to enter into a Discussion of Matters, which are not only far better known to, but can be much better vouched by, those Gentlemen who represent in Parliament the Inhabitants of such Counties as were the Sufferers by that Decrease of their Woollen Manufactory, and enormous Increase of their Poores Rates.

From these Migrations of English Woollen Manufactory and English Newfoundland Fishery, out of Cyder-Counties into Yorkshire, Ireland, France, &c. before the new Tax was laid upon Cyder, it is very plain that those Cyder-Counties had not, upon the Whole, any real or solid Superiority of Advantages over other English Counties where Malt Liquors are generally drank, however great it may appear by a Book of Rates; for the Course of Migration is in this Case the surest Rule whereby to discover which Counties have a comparative Superiority over others, and until it is made appear that some one Cyder County, wherein principal Woollen Manufactories have long been seated, hath in Twenty-five Years quadrupled its Produce of Woollen Goods, it cannot be admitted that any such Cyder County was even upon an Equality with Yorkshire.

Proving that English Woollen Manufactory, in some one or more of those Cyder Counties, hath within the Memory of People now living much increased, or even doubled, amounts to nothing at all in this Case, because the Exports of English Woollen Manufactures have within that Time trebled their former Amount, and therefore, by the Rules of national Increase, the Woollen Manufactory should have nearly doubled in every Cyder-County; but upon making due Inquiry into the former and present State of our Woollen Trading Towns, I believe it will be found that the Southern ones, comprehending those in the Cyder-Counties, have had a much less than proportional Share of those vast Advantages which have resulted from a Threefold Increase in the yearly Exports of English Woollen Manufactures, since the Accession of King William.

That the fact is so, I am very well satisfied in my own Mind; and that the Advantage which the Cyder Counties have hitherto had in paying a lower Rate of Excise, is over-balanced by their higher Prices of Coals and other common Necessaries of Life, appears to me to be undeniably proved by a Quadruple Increase of the Woollen Manufactories in Yorkshire, while those in the Cyder-Counties were decreasing in a ruinous Degree; instead therefore, of saying that the Cyder-Counties did not before this new Tax was laid, bear an equal Share of the Weight of Taxes, we may more truly say that their Circumstances and Situation made such Share of Taxes equal with those of other Counties, and the national Consequences of unnaturally loading them may easily be illustrated by trying how much quicker a man can run upon his Hands than his Feet.

If indeed the Cyder-Counties had possessed such natural Advantages, in respect to the Prices of Coals and other common Necessaries of Life, that by the Help of lower Duties on Cyder than on Malt and Beer, their Woollen Manufacturers could have worked so much cheaper, as to gain from the Beer-Counties, all, or any considerable Part of their Woollen Manufactories, it would then have comported with the Wisdom and Justice of Government to restore Equality; but so far is this from having been the Case, that on the contrary, there hath been such an Increase in the Woollen Manufactories, yearly Land-Rents, Woollen Trading Towns and Villages, &c. of the northern Beer-Counties, as it would be Labour-in-vain to look for in the Cyder-Counties, or even for such a proportional Increase therein, as will correspond

Cyber-Counties, have had a much less than proportional Share of those vast Advantages which have resulted from a Threefold Increase in the yearly Exports of English Woollen Manufactures, since the Accession of King William.

That the fact is so, I am very well satisfied in my own Mind; and that the Advantage which the Cyber-Counties have hitherto had in paying a lower Rate of Excise, is over-balanced by their higher Prices of Coals and other common Necessaries of Life, appears to me to be undeniably proved by a Quadruple Increase of the Woollen Manufactures in Yorkshire, while those in the Cyber-Counties were decreasing in a ruinous Degree; instead therefore, of saying that the Cyber-Counties did not before this new Tax was laid, bear an equal Share of the Weight of Taxes, we may more truly say that their Circumstances and Situation made such Share of Taxes equal with those of other Counties, and the national Consequences of unnaturally loading them may easily be illustrated by trying how much *quicker* a man can run upon his Hands than his Feet.

If indeed the Cyber-Counties had possessed such natural Advantages, in respect to the Prices of Coals and other common Necessaries of Life, that by the Help of lower Duties on Cyber than on Malt and Beer, their Woollen Manufacturers could have worked so much cheaper, as to gain from the Beer-Counties, all, or any considerable Part of their Woollen Manufactures, it would then have comported with the Wisdom and Justice of Government to restore Equality; but so far is this from having been the Case, that on the contrary, there hath been such an Increase in the Woollen Manufactures, yearly Land-Rents, Woollen Trading Towns and Villages, &c. of the northern Beer-Counties, as it would be Labour-in-vain to look for in the Cyber-Counties, or even for such a proportional Increase therein, as will correspond with the Increase there has been in the yearly Exports of English Woollen Manufactures since the Revolution.

In short, our Woollen and other Manufactures are travelling Northward, where greater Plenty of Firing and cheaper Rates of other common Necessaries of Life, or very small Taxes, favour their Increase much more than in our Southern Counties; and this new Cyber-Tax, both by Money and Mode, is, to my thinking, a very likely Means to help a considerable Part of the Woollen Manufactures of England *over the TWEED*; I must therefore beg Leave to lay before the Landholders of England, an Abstract of the neat Produce of the Revenues of England and Scotland in Seven Years after the Union, as I find them inserted in a Report presented to The Honourable House of Commons in the Year 1717, by the Commissioners for taking and stating the Debts due, or growing due, to Scotland by Way of Equivalent, printed by Order of the House, Anno 1718—Pages 48 to 67.

Years.	ENGLAND.			SCOTLAND.		
	l.	s.	d.	l.	s.	d.
1708	5,231,473	3	3 $\frac{1}{2}$	109,041	15	11 $\frac{1}{2}$
1709	5,036,310	19	8 $\frac{1}{2}$	98,907	0	8 $\frac{1}{2}$
1710	4,866,164	3	7 $\frac{1}{2}$	110,461	18	0 $\frac{1}{2}$
1711	5,029,704	0	3 $\frac{1}{2}$	136,955	3	6 $\frac{1}{2}$
1712	5,425,389	8	2 $\frac{1}{2}$	133,024	6	7 $\frac{1}{2}$
1713	4,766,266	8	2 $\frac{1}{2}$	120,109	0	6 $\frac{1}{4}$
1714	5,018,203	16	8 $\frac{1}{2}$	101,829	6	5

This comparative View of English and Scotch Taxations I must beg Leave to lay before the Landholders of England, who may, *if they please*, think it a Happiness that the Northern Part of this Island is so gently taxed as to make it a most excellent Asylum for such Woollen, Cotton, Silk, Leather, Fur, Metal, Paper, Glass, &c. Manufactures as *crushing Taxes, Distrust or Disquiet* may at any Time drive out of England; for these English Taxes do exceed the Scotch Taxes in Amount as *Forty five* exceeds *One*; but in this Case we are to adjust those Taxations to Six Millions of People in England and Two Millions in Scotland, which will reduce the Disproportion so far, that Englishmen of each Rank, Degree or Class, Man for Man, yearly paid only about *Fifteen Times* so much for Taxes as their Competers in Scotland paid.

[To be continued.]

OBSERVATIONS on the NEW CYDER-TAX, &c. by J. MASSIE.

NUMBER V.

IT will now be expedient to lay before the Landholders of England, an Account of the Product and Manufactures of Scotland, about the Time of the Union.

A Scheme of Scotland's Product and Manufactures, by Mr. John Spruel—inserted in his Account Current betwixt Scotland and England, printed at Edinburgh Anno 1705, and dedicated to John Duke of Argyll and the then Estates of the Parliament of Scotland.

1—One Hundred Thousand Fighting Men—If Necessity require, to serve by Land and Sea, and as brave Officers as any where, if encouraged.

2—Silver and Gold—With Brafs and Copper, if digged for, and searched out.

3—LEAD MINES—Producing Lead-ore, and fined Bar-Lead, for our own Use and Export.

4—COALS—East and West, for our own Use and Export, and Peats or Turf where Coals are scarce.

5—Corn—Of all Sorts, as Barley, Wheat, Oats, Rye, Peas and Beans for our own Use and some for Export.

6—Horses—For our own Use at Home and for Export.

7—BLACK CATTLE—Producing Milk, Butter, Cheese, Tallow, Candles, tanned Leather, Salt-Beef, and Combs.

8—SHEEP—Hence Tallow, Candles; Skins produce Alom Leather, Gloves, Shamois; Wool, hence broad Cloth, Fingrines, Serges, Bays, Crapes, Tammiess, Glasgow Playds, and all Sorts of fine Worsted Camblets, and other Stuffs and coarse Hats.

9—FLAX—Hence Linen-Cloth, Holland, Cambric, Mullins, plain and striped, Calicoes, Dornix, Ticking, brown Linen for dyeing, or Buckram, and other Uses undyed, Cravats, Handkerchiefs, white Thread, and dyed for Taylors, and making Laces, or for Export, and for making Tape and Knittings.

10—Wild Skins—Such as Hart and Deer, Goat and Kid, Hares and Rabbits, Selch and Otters, Foxes, Dogs and Fulmarts, &c. Hence Gloves, fine Shamois, Marikin, and Hats, with some Wool and Muffs.

11—Birds—Black Cock, Heath Hen, Red Fowl, Partridges, Wood-Cock, and all Sorts of Land and Sea Fowl, for Game and Provision, in so much as scarce any Nation so plentiful.

12—Marble, white—In Quarries, with Veins of divers Colours—Marble, green—In Mackleods Lands of Athen, with Veins of Red and other Colours in Sir Patrick Ogilvie of Byons Lands near Bamff.

13—Fine Greek Stone—Calnstone and Limestone, for Buildings, Monuments and other Uses.

14—Skelly or Slates—Quarries in the Isle of Bute, in Earl of Bute's Lands, and Laird of Kaimis; the latter the best; and in Sir Humphry Colquhoun's Lands in Lennoxshire and other Parts.

15—Fine blue Amethysts—In Viscount Stornont's Lands in Perthshire; and a Red Stone in the South, of which Mr. James Smith can inform; and many small Stones on the Banks of our Rivers and in the Earth; when cut and polished, are like Diamonds.

16—HEMP—Produces Sail-cloth, and Yarn to make Nets and Ropes for the Fishers.

Many great Woods of Oak—Hence crooked and other Timbers and Plank for Shipping, and for making Pipe and Barrel Staves, and the Bark for tanning Leather.

Many great Woods of Firr—In the North and West Highlands, for Joisting, and Deals for Houses and for Beams, and for Maits for Shipping.

Walnut Trees—For any fine Work, and for finishing of fine Rooms, or Closets; also Elm Tree, Plain, Ash, Birch and various other barren Trees; as Ewe for making of Bows for Archers, and generally all other ordinary and fine Fruit Trees in Gardens and Orchards.

17—Rivers—SALMON—Finer and more abundant than in any Place in the World I know.

18—Small Fish—Such as Pike, Pearch, Trout, Eels, in Rivers and Lochs in so much as if salted might be exported.

NUMBER VI.

BY the foregoing Account of the Product and Manufactures of Scotland, about the Time of the Union, it is plain that the People thereof are possessed of the natural Means of carrying on, not only the Woollen Manufactory and Trade, but all or most of the other considerable Branches of Manufactory and Trade now established in England, for these require Supplies of Silk, Corron, Fur, Iron, &c. from abroad, wherewith Scotland may also be supplied; and with respect to Wool in particular, Mr. Spruel, in Page 21 of his Account Current, &c. says, "there has been no little Money exported and paid for Wool into England, and this again exported into Holland, besides what is exported of our own [Scotch] Wool; in so much, I am credibly informed there is above 10,000l. Sterling worth lying in Holland untold;" and in the same Page he complains of "their sending so much Wool to Holland, Stockholm, and France."

It likewise appears that the Scotch Woollen Manufactures had then made such a Progress as to admit of exporting Woollen Goods; for Mr. Spruel, after telling his Countrymen that Wool and Woollen Manufactures are the Things which enriched England, and throwing out some broad Hints about making such Woollen Goods as are exported from Hull, Colchester, Exeter and Topsham, says, that Strangers abroad had complained to him of some faults in the making of Scotch Woollen Cloths, Stuffs and Stockings [Pages 20 and 21]; but the Forwardness of the Woollen and other Manufactures in Scotland about that Time, will best appear by the Smallness of the Trade then carried on between the Two Nations, and by the mercantile Imports from Scotland being about Three Times so much in Value as the mercantile English Exports to Scotland were; it will therefore be expedient to lay a State of those Matters before the Landholders of England.

Table with 2 columns: Imported from Scotland and Exported to Scotland. Rows for years 1697, 1698, 1699, 1701, 1702. Columns for l. s. d.

To these Scotch Imports of about Ninety Thousand Pounds a Year, by Sea, there is to be added their other Product sent by Land, consisting of Black Cattle, Sheep, wrought Lincens, &c. which, according to Mr. Spruel's Account, must have amounted in Value to much more than the Scotch Imports by Sea; for, in Page 6, he rates the yearly Sales of Black Cattle to England, at between Twenty-four and Thirty Thousand Head, besides Sheep; and, in Page 3, he supposes there were in England, Three Thousand Scotch Pedlars on Horseback, besides Three or Four Thousand of their Foot-Pedlars; but if only Two Thousand of those Pedlars were employed in the vending of Scotch Lincens, Playds, Handkerchiefs, Thread, &c. and received One Hundred Pounds a Year per Man, upon an Average, it will amount to Two Hundred Thousand Pounds yearly; from which deduct 20,000 Pounds for the Expences of those 2,000 Pedlars; 80,000 Pounds for English Merchandize sent to Scotland by Land, and for the Rents of Scotch Estates then expended in England; and the Sum yearly carried away into Scotland at that Time will be One Hundred Thousand Pounds Sterling, by that pedling Trade only.

So that upon the whole commercial Dealings with Scotland, this Nation then lost about 30,000 l. a Year by the Maritime Trade; 40,000 l. by their black Cattle and Sheep; and 100,000 l. by their pedling of Lincens, after deducting for Scotch Rents spent in England; which over Ballances amount in all to One Hundred and Seventy Thousand Pounds Sterling per Annum; and this upon a Branch of Trade that did not take off more than about Eighty Thousand Pounds worth of English Merchandize yearly; although it might reasonably have been expected that Two Millions of People in Scotland would have consumed at

NUMBER VII.

THE People of Scotland at that Time were not contented with gaining such large yearly Ballances upon their Trade with England, and with an equal Freedom of Trade to all the other Countries in Europe, but at one and the same Time levelled a Blow against the East-India, African, and American Trades of this very Nation, from which they were every Year gaining such vast Advantages; and to make sure of their Mark, they did not stop at setting up an East-India, African, and American Company, but granted such Exemptions from Taxes, &c. to the Person and Property therein employed, as must in the End have ruined our Trade to those Countries, all which Matters the Landholders of England may see at large, in the following joint Address of both Houses of Parliament to King William, and his Majesty's Answer thereto; which are here reprinted verbatim from one of the copies then printed and published by Order of the House of Peers, dated 18 Dec. 1695.

The Humble ADDRESS of the Right Honourable the Lords Spiritual and Temporal, and Commons in Parliament Assembled.

Die Veneris 13 Decembris, 1695.

WE the Lords Spiritual and Temporal, and Commons in Parliament Assembled, having taken into our Consideration the State of the Trade of this Kingdom, Do find, That besides many other Disadvantages and Difficulties it now lies under, An Act of Parliament, that hath lately Received Your Majesties Royal Assent in Your Kingdom of Scotland, for Erecting a Company Trading to Africa, and the Indies, is likely to bring many great Prejudices and Mischiefs to all Your Majesties Subjects, that are Concerned in the Wealth or Trade of this Nation; and therefore in all Duty to Your Majesty, and the CARE WE OUGHT to have of THIS KINGDOM, we do humbly Represent to Your Majesty, that the said Act does Provide, "That all Ships, Vessels, Merchandize, Goods, and other Effects whatsoever belonging to that Company, shall be free from all manner of Restraints, or Prohibitions, and of all Customs, Taxes, Sesses, Supplies, or other Duties Imposed, or to be Imposed by Act of Parliament, or otherwise, for the Space of One and Twenty Years: And farther, That the said Company, whole Members, Officers, Servants, or others belonging thereto, shall be free both in their Persons, Estates and Goods Employed in the said Stock and Trade, from all manner of Taxes, Sesses, Supplies, Excises, Quartering of Soldiers Transient or Local, or Levying of Soldiers, or other Impositions whatsoever, during the Space of One and Twenty Years."

By reason of which great Advantages Granted to the Scotch East India Company, and the Duties and Difficulties that lie upon that Trade in England, a great Part of the Stock and Shipping of this Nation will be Carried thither; and by this means Scotland be made a Free Port for all East India Commodities; and consequently those several Places in Europe, which were Supplied from England, will be Furnished from thence, much Cheaper than can be done by the English; and therefore this Nation will lose the Benefit of Supplying Foreign Parts with those Commodities; which hath always been a Great Article in the Ballance of our Foreign Trade: Moreover, the said Commodities will unavoidably be brought by the Scotch into England, by Steath, both by Sea and Land, to the Vast Prejudice of the English Trade and Navigation, and to the great Detriment of Your Majesty in Your Customs. And when once that Nation shall have Settled themselves in Plantations in America, our Commerce in Tobacco, Sugar, Cotton, Wool, Skins, Maits, &c. will be utterly lost, because the Priviledges of that Nation, Granted to them by this Act, are such, That that Kingdom must be the Magazine for all those Commodities, and the English Plantations and the Traffick thereof lost to us, and the Exportation of our own Manufactures yearly Decreased.

Besides these, and many other Obstructions that this Act will unavoidably bring to the general



making Laces, or for Exporting Tape and Knittings.

10—*Wild Skins*—Such as Foxes, Dogs and Fulmarts, fine Shamois, Marikin, and Hats, with some Wool and Muffs.

11—*Birds*—Black Cock, Heath Hen, Red Fowl, Partridges, Wood-Cock, and all Sorts of Land and Sea Fowl, for Game and Provision, in so much as scarce any Nation so plentiful.

12—*Marble, white*—In Quarries, with Veins of divers Colours—Marble, green—In Mackleods Lands of Aihen, with Veins of Red and other Colours in Sir Patrick Ogilvie of Boyns Lands near Banff.

13—*Fine Greek Stone*—Calinstone and Limestone, for Buildings, Monuments and other Uses.

14—*Skelly or Slates*—Quarries in the Isle of Bute, in Earl of Bute's Lands, and Laird of Cairns; the latter the best; and in Sir Humphry Colquhoun's Lands in Lennoxshire and other Parts.

15—*Fine blue Amethysts*—In Viscount Stornmont's Lands in Perthshire; and a Red Stone in the South, of which Mr. James Smith can inform; and many small Stones on the Banks of our Rivers and in the Earth; when cut and polished, are like Diamonds.

16—*HEMP*—Produces Sail-cloth, and Yarn to make Nets and Ropes for the Fishers.

*Many great Woods of Oak*—Hence crooked and other Timbers and Plank for Shipping, and for making Pipe and Barrel Staves, and the Bark for tanning Leather.

*Many great Woods of Firr*—In the North and West Highlands, for Joisting, and Deals for Houses and for Beams, and for Masts for Shipping.

*Walnut Trees*—For any fine Work, and for finishing of fine Rooms, or Closets; also Elm Tree, Plain, Ash, Birch and various other barren Trees; as Ewe for making of Bows for Archers, and generally all other ordinary and fine Fruit Trees in Gardens and Orchards.

17—*Rivers*—SALMON—Finer and more abundant than in any Place in the World I know.

18—*Small Fish*—Such as Pike, Pearch, Trout, Eels, in Rivers and Lochs in so much as if salted might be exported.

*Pearls*—In most of our Waters where Salmon is taken.

19. 20—*Seas and Lochs*—HERRINGS, COD and LING—made in white and red—Fill our Lochs, and swim round the Island; far beyond and preferable to any I know in the World.

21—*Oysters*—Lobsters, Prawns and Scate, Sturgeon, Turbot, Sol-fluke and others, Cat fish and Cockpaddle, Whiteing, Haddock, small Cod, Lyths, Mackerel, Sparlings, Garvie Fish next to Anchovies.

22—*Whales*—Hence Sperma-ceti, Oil and Whalebone.

23—*Ambergreece*—and white Coral in Kintyre.

24—*Wam-pum-pig*—It's the Shells that passes in Africa, and in some Part of the Indies for Money, called in England Cowries.

*Last of all is the Pearl of Price in the Gospel offered (and to be found) by a true settled Ministry in this Church, as it is now established by Law, which is preferable to all Things, and for which other Nations compared the Church of Scotland to Philadelphia.*—So endeth the Scheme of good Master Spruel.

1697	102,291	5	4	73,203	6	1 1/2
1698	124,835	1	11 1/2	58,043	17	9
1699	86,309	19	1	66,303	15	8
1701	73,983	18	11 1/4	56,802	2	2
1702	71,428	18	11 1/4	58,688	2	2

To these Scotch Imports of about Ninety Thousand Pounds a Year, by Sea, there is to be added their other Product sent by Land, consisting of Black Cattle, Sheep, wrought Linens, &c. which, according to Mr. Spruel's Account, must have amounted in Value to much more than the Scotch Imports by Sea; for, in Page 6, he rates the yearly Sales of Black Cattle to England, at between Twenty-four and Thirty Thousand Head, besides Sheep; and, in Page 5, he supposes there were in England, Three Thousand Scotch Pedlars on Horseback, besides Three or Four Thousand of their Foot-Pedlars; but if only Two Thousand of those Pedlars were employed in the vending of Scotch Linens, Playds, Handkerchiefs, Thread, &c. and received One Hundred Pounds a Year per Man, upon an Average, it will amount to Two Hundred Thousand Pounds yearly; from which deduct 20,000 Pounds for the Expences of those 2,000 Pedlars; 80,000 Pounds for English Merchandize sent to Scotland by Land, and for the Rents of Scotch Estates then expended in England; and the Sum yearly carried away into Scotland at that Time will be One Hundred Thousand Pounds Sterling, by that pedling Trade only.

So that upon the whole commercial Dealings with Scotland, this Nation then lost about 30,000 l. a Year by the Maritime Trade; 40,000 l. by their black Cattle and Sheep; and 100,000 l. by their pedling of Linen, after deducting for Scotch Rents spent in England; which over Balances amount in all to One Hundred and Seventy Thousand Pounds Sterling per Annum; and this upon a Branch of Trade that did not take off more than about Eighty Thousand Pounds worth of English Merchandize yearly; although it might reasonably have been expected that Two Millions of People in Scotland would have consumed at least so much English Merchandize as was consumed by One Million of People in Ireland; but this was so far from being the Case, that during the Five Years beforementioned, the English Exports to Ireland yearly amounted to more than Three Times Eighty Thousand Pounds, upon an Average, as will appear by the following Account of Exports and Imports to and from that Kingdom.

Years.	Imported from Ireland.			Exported to Ireland.		
	l.	s.	d.	l.	s.	d.
1697	219,540	18	4 1/2	251,262	3	7
1698	333,968	9	5 1/2	293,813	13	6 1/2
1699	417,475	5	0	270,400	19	8
1701	285,390	18	1 1/2	305,417	17	1 1/4
1702	258,121	1	3	219,022	16	10

Here indeed there likewise is a Balance against England, but it amounts only to One Fifth Part so much yearly, as the Balance against this Nation, upon their commercial Dealings with Scotland, in the same Years amounted to; though it occasioned Three Times as great a Consumption of English Merchandize, as there then was in Scotland; without reckoning the further Advantages arising from Irish Rents expended in England, &c.

All which Matters and Things being duly considered, it must be allowed that Scotland affords a most inviting Prospect to such Woollen, Cotton, Silk, Leather, Fur, Metal, Paper, Glass, &c. Manufactures, as crushing Taxes, Distrust or Disquiet may at any Time drive out of England; and that both the King and Parliament of England were aware of, and attentive to, matters of this Sort, when English Taxations were only about Half what they now are, on the common Necessaries of Life, will evidently appear from certain Parliamentary Proceedings in the Reign of that consummate Statesman and General, King William the Third, of Glorious Memory.

of THIS KINGDOM, we do to Your Majesty, that the said Goods, and other Effects whar- to that Company, shall be free from all manner of Restraints, or Prohibitions, and of all Customs, Taxes, Selves, Supplies, or other Duties Imposed, or to be Imposed by Act of Parliament, or otherwise, for the Space of One and Twenty Years: And further, That the said Company, whole Members, Officers, Servants, or others belonging thereto, shall be free both in their Persons, Estates and Goods Employed in the said Stock and Trade, from all manner of Taxes, Selves, Supplies, Excises, Quartering of Soldiers Transient or Local, or Levying of Soldiers, or other Impediments whatsoever, during the Space of One and Twenty Years.

By reason of which great Advantages Granted to the Scotch East India Company, and the Duties and Difficulties that lie upon that Trade in England, a great Part of the Stock and Shipping of this Nation will be Carried thither; and by this means Scotland be made a Free Port for all East India Commodities; and consequently those several Places in Europe, which were Supplied from England, will be Furnished from thence, much Cheaper than can be done by the English; and therefore this Nation will lose the Benefit of Supplying Foreign Parts with those Commodities; which hath always been a Great Article in the Balance of our Foreign Trade: Moreover, the said Commodities will unavoidably be brought by the Scotch into England, by Stealth, both by Sea and Land, to the Vain Prejudice of the English Trade and Navigation, and to the great Detriment of Your Majesty in Your Customs. And when once that Nation shall have Settled themselves in Plantations in America, our Commerce in Tobacco, Sugar, Cotton-Wool, Skins, Mats, &c. will be utterly lost, because the Priviledges of that Nation, Granted to them by this Act, are such, That that Kingdom must be the Magazine for all those Commodities, and the English Plantations and the Traffick thereof lost to us, and the Exportation of our own Manufactures yearly Decreased.

Besides these, and many other Obstructions that this Act will unavoidably bring to the general Trade of this Nation, "Another Clause in the said Act, whereby Your Majesty Promises to Interpose Your Authority to have Retitution, Reparation and Satisfaction, made for any Damage that may be done to any of the Ships, Goods, Merchandize, Persons, or other Effects whatsoever belonging to the said Company, and that upon the Publick Charge;" does seem to Engage Your Majesty to Employ the Shipping and Strength at Sea of this Nation, to Support this New Company, to the great Detriment even of this Kingdom.

All which great Prejudices, Inconveniencies and Mischiefs arising by the said Act, we in all Duty and Faithfulness lay before Your Majesty.

Math. Johnson,  
Cleric Parliamentor

His Majesties most Gracious Answer to the Address of both Houses of Parliament, Presented to Him by them yesterday at Kensington.

*I have been ill served in Scotland, but I hope some Remedies may be found to Prevent the Inconveniencies which may arise from this Act.*

What will become of Half the Woollen Manufactures of England, if they are not totally relieved from this new Burthen of a Cyder Tax?—Will not the exempting of a SCOTCH East-India, African, and American Company from Taxes, and the laying of this Cyder-Tax upon OUR Woollen Manufactures, EQUALLY PROMOTE the carrying of a great Part of the STOCK and SHIPPING of this nation into Scotland?—And was not this new Cyder Tax laid upon our Woollen Manufactures, &c. under the Administration of a Scotch Minister?

[To be continued.]

# OBSERVATIONS on the New CYDER-TAX, &c. By J. MASSIE.

## NUMBER VIII.

THE preceding Address from both Houses of Parliament to King William, and His Majesty's Answer thereto, may well convince every thinking Man, that it is somewhat more than possible to remove the Seat of British Wealth, Power and Empire OUT OF England INTO Scotland, and, by consequence, to diminish and waste away the greatest Part of the Revenues and Estates of the Landholders of England; for it is the raising of our Woollen Exports to the Value of Five Millions of Pounds Sterling per Annum, that hath raised those Revenues and Estates, from next to nothing in the Reign of King Edward the Third, to what they now are in the Reign of King George the Third; in Proof whereof, I shall only say, that the English Nation was not rich enough to have any Gold Coin, till about Seven Years after the Woollen Manufactory had been established.

This single Fact alone, ought to convince every Englishman, that OUR ALL depends upon the Prosperity of the Woollen Manufactory of England: and in order to give our principal Landholders a clearer Idea of the Consequences which may ensue to them from this new Cyder-Tax, or from any other Law, or Measures, which shall bring Distrust or Disquiet among our Woollen Manufacturers, I shall here lay before them an Account of the Species, Quantities and Values of the Exports and Imports of England, in the 28th Year of the Reign of King Edward the Third, when our Woollen Manufactory was in its Infancy.

An Account of the Species, Quantities, and Values of the English Commodities exported to other Countries, and of the Foreign Commodities imported into England, in the 28th Year of the Reign of King Edward III. A. D. 1354.—Said to be found upon Record in the Exchequer, in the following form.

	l.	s.	d.
One and Thirty Thousand Six Hundred Fifty-one Sacks and a Half of Wool at Six Pounds Value each Sack, amount to	£. 189,909	00	00
Three Thousand Thirty-six Hundred Sixty-five Fels, at Forty Shillings Value each Hundred of Six Score, amount to *	£. 006,073	01	08
Whereof the Customs amounts to	081,624	01	01
Fourteen Last, Seventeen Dicker, and Five Hydys of Leather, after Six Pounds Value the Last	000,089	05	00
Whereof the Custom amounts to	000,006	17	06
Four Thousand Seven Hundred Seventy-four Clothes and a Halfe, after Forty Shillings Value the Cloth, is	009,549	00	00
Eight Thousand Sixty one Peeeces and a Halfe of Worsted, after Sixteen Shillings Eight-pence Value the Peece	006,717	18	04
Whereof the Customs amounts to	000,215	13	07
Summa of the Out-carried Commodities in Value and Custom amounteth to	294,184	17	02
One Thousand Eight Hundred Thirty-two Clothes, after 61. Value the Cloth	010,992	00	00
Whereof the Customs amounts to	000,091	12	00
Three Hundred Ninety seven Quintals and three Quarters of Waxe, after Forty Shillings Value the Hundred or Quintal	000,795	10	00
Whereof the Customs is	000,019	17	05
One Thousand Eight Hundred Twenty-nine Tunnes and a Halfe of Wine, after Forty Shillings Value the Tun, amounts to	003,659	00	00
Whereof the Customs is	000,182	19	00
Linnen Cloth, Mercery and Grocerv Wares, and all Manner of			

merly was, out of Flanders into England: for after bestowing due praise upon that thrifty and yet hospitable old English Housekeeping, which restrained the national Imports in those Days to less than a Seventh Part of the national Exports of native Commodities, I cannot discover how so confined a Manufactory and Trade as the above Account exhibits, could upon the Whole admit of paying more than a Shilling for Land that 20 Shillings are now paid.

Such a Reduction in the Land-rents of England might indeed be borne with, if the Land-rents of all other trading Countries were reduced in the same Proportion, and the Taxes, Debts, &c. of all Nations regulated accordingly; but we are to consider that no such Reductions would take place in other Countries, and therefore such a Reduction of English Land-rents would bring this now potent Nation to be Heavens of Wood and Drawers of Water to the rest of the World; because those Countries which gained the Trade from England would be thereby enabled to make up for the decreased English Consumption of foreign Linens, Silks, Laces, Embroidery, Wines, Fruits, Tea, Coffee, Chocolate, &c. &c. so that this Nation with only a Twentieth Part of its present Land-rents could purchase, if clear of foreign Debts, only a Twentieth Part of the foreign Luxuries now consumed here.

But as the New Cyder Tax affects only one Half of the Woollen Manufactures of England, we are not to suppose that any prejudicial Influence it can have, will extend farther than reducing the Land-rents, Naval Power, &c. of this Kingdom to Half their present Amount and Strength, although in the Animal System, it sometimes happens that the Decay or Waite which permits a languid Existence doth nevertheless shorten its Duration; and considering that the Woollen Manufacturers of England are the Honey-Bees which gathered all the Wealth and Strength this Nation hath, I cannot help being the more grieved to see any Tax put in Competition with Half the Land-rents, Naval Power, &c. of England, and especially this new Cyder-Tax, because it may or may not increase the Public Revenues of England a Hundredth Part.

## NUMBER IX.

MANY of the Landholders of England will no doubt wonder how Half their Land-rents can be brought in Competition with a Tax upon Six Cyder-Counties; but that Matter will cease to be a Wonder, when it is considered that this Kingdom neither hath any Mines of Gold or Silver, nor any other Means of acquiring those Metals from Foreign Countries than what are derived from English Wool; for as to all our other vendible native Commodities, the Exports of them never did, nor, without a National Bankruptcy, ever will pay for the cotemporary Imports of foreign Commodities.

Thus it appears by the preceding Account, that even in the parsimonious Days of the glorious Edward the Third, all the Exports of England in the Year 1354, excepting Wool and Woollen Manufactures, amounted only to £ 96 2 6, while on the other Hand there were imported into England that very Year, foreign Commodities to the Amount of above Thirty Eight Thousand Pounds Sterling, exclusive of the English Customs thereon; so that without the Aid of our Golden Fleece, there would, upon that single Year's Trade, have been £. 38,000 carried out of England to pay for those foreign Commodities; and if England had in those Days continued to trade with other Nations upon such losing Terms, there would not, in a short Course of Years, have been one single Shilling left towards paying Land-rents at home, or buying foreign Commodities from abroad.

This ought to prevent any Man from wondering how Half the Land-rents of England can be brought in Competition with a Tax upon Six Cyder-Counties, wherein Half our Woollen Manufactures are, and for Ages have been, seated; and may at the same Time serve to convince all the Landholders of England, that they owe to our GOLDEN FLEECE, every Penny of Money they

Custom of the Port of London	48,250	1	9
Custom of the Out-Ports	13,030	9	9
Custom of the Silks	15,477	0	0
Custom of Venice Gold and Silver	700	0	0
Custom of French Wines	2,000	0	0
Custom of Spanish Wines	1,200	0	0
Allowance of 5 per cent.	4,000	0	0
To be added for the Under-rating of Silks, one third Part of that they cost, valued at 12,000 Pounds	4,000	0	0
To be added for the Under-rating of Wines, two third Parts of that they cost	6,400	0	0
To be added for the Under-rating of Linen and other Merchandize, one Third per Cent. for 36,000 Pounds	12,000	0	0
The total of the Custom	107,057	11	6
The which is the twentieth Part of the Goods imported, and being multiplied by twenty, produceth the Value of all the Importations to be	2,141,151	10	0
The Total of all the Exportations is	2,487,435	7	10
The Total of all the Importations is	2,141,151	10	0
So there remains, more carried out than is brought in this Year, the Sum of	346,283	17	10

Extracted from Mr. Miffelden's Circle of Commerce, printed in 1623, Pages 121, 122.

An Account of the Foreign Trade of England in the Year 1699.			
E X P O R T S.			
	l.	s.	d.
English Manufactory and Product—Woollen	2,932,292	17	6½
—all other	2,259,854	12	6½
Foreign Merchandize Re-exported	1,596,019	7	5½
Total of the Exports	6,788,166	17	6½
Total of the Imports	5,640,506	6	9½
Ballance gained to England	1,147,660	10	9

By the first of these Two Accounts it appears that the Foreign Commodities imported into England in the Year 1613, amounted in value to Two Millions 141 Thousand &c. Pounds; and by the Third Article in the said Account it also appears that one Tenth Part of the Custom on Woollen Exports was Seven Thousand Pounds; so that the whole Custom thereon was Seventy Thousand Pounds, which being added to Twenty Times that Sum, will give for the English Value of all the Woollen Exports in that Year, One Million Four Hundred and Seventy Thousand Pounds; exclusive of Freight and Merchants Profits, and without reckoning above 100 Thousand Pounds for Re-exports purchased with Woollen Manufactures; by all which Matters the Landholders of England may easily perceive, that sending abroad One Million and a Half of Money yearly to buy foreign Commodities, would in those Days soon have drained England of every Groat, if our Golden Fleece had not stopped the Gap, and yearly brought over fresh Supplies of Money to keep up and gradually raise the Land-rents &c. of this Kingdom.

By the second of these Two accounts it appears, that the Imports of Foreign Commodities into England in the Year 1699 amounted in Value to Five Millions 640 Thousand &c. Pounds; of which vast Sum near Three Millions were paid by the direct Exportation of Woollen Manufactures, and Two Thirds of one Million 596 Thousand &c. Pounds, being the Value of Foreign Merchandize Re-exported in that Year, may in the

So mighty a Train of most alarming Consequences doth this Pigmy of a Tax call to the Attention of such as will examine it to the Bottom!

The Cyder Counties of England have hitherto been an Asylum for Half our Woollen Manufactures, where, till this new Cyder-Tax took place, they found some little Protection from the crushing Influence of those numerous Taxes, which, unhappily for this Nation, have made UN-TAXING by Drawbacks or Bounties, essential to the Preservation of a foreign Sale for most of our native Commodities and Manufactures.

What is the Bounty on English Corn exported, but a taking away of those Taxes which have fallen upon it, in the increased Prices of Labour, &c. occasioned by so many Taxes on the other common Necessaries of Life?—Is not that Bounty an Assurance to the Farmers of the Lands of England, that they will not be ruined by plentiful Crops of Corn?—Hath not that Assurance reduced the Average Price of Wheat from 2 l. 5 s. per Quarter before the Year 1638, to 1 l. 10 s. per Quarter of late Years, while, on the other Hand, the Land-rents of England have been rising?—Have not that Reduction in the Price of Corn; the increased Culture of Potatoes; the low Rates of Duty on Cyder for necessary Consumption; the exempting from Taxes a vast Number of foreign Gums, Woods, Minerals, &c. used in the Woollen Manufactory, &c. the freeing of our Woollen Manufactures from all Duty at Exportation; and a Confidence both of public and private Safety; I say, have not these been the main Causes of our Woollen Exports increasing in Value, from somewhat more than a Million per Annum before the Revolution, to Four Millions Sterling of late Years?—

In short, our Woollen Manufactures neither could have increased in the Manner abovementioned, nor have even subsisted in their former Degree, under such an increasing Load of Taxes, as Four bloody and expensive Wars have brought upon this Nation, if the crushing Influence of those Taxes had not been counter-acted by the various untaxings, and other Means already specified in the preceding Queries, deduced from the Bounty on Corn; the happy Effects whereof are of so diffusive a Nature, that there is not any Branch of Manufactory or Trade in England but what greatly benefited by it; the Truth of which cannot fail of appearing evident to every Person of common Understanding, when it is considered that the said Bounty hath lowered the Average Price of Bread to about Two Thirds of the Price it was sold for, before the Bounty on Corn was granted.

All which Matters and Things being duly considered, it appears to me very plain, that this new Cyder-Tax counter-acts every Thing that hath been done for Seventy Years past, to increase and extend the Woollen Manufactures of England; because it imposes a new and particular Tax on Half those Manufacturers, and consequently Manufactures, upon which, within Seventy Years past, there have been so many Exemptions, Drawbacks and Bounties granted, by the various secondary Means already mentioned: and I believe that a bare Perusal of the Exemptions, Drawbacks and Bounties, which the Legislature hath at different Times granted, to open a Market in foreign Countries for the various Sorts of English Commodities and Manufactures, will be sufficient to convince the Landholders of England, that this is not a time to undo any Part of what former Parliaments have done, for the Support of our Woollen Manufactures.

There are Bounties or Drawbacks upon Wheat, Rye, Barley, Malt, Beef, Pork, Ale, Beer, Cyder, Spirituous Liquors, Cod fish, Herrings, Pilchards, Sope, Candles, Sarch, &c.

There are Bounties or Drawbacks upon our Manufactures of Leather, Sail-cloth, Linen, Silk, Paper, Glass, Gunpowder, Gold and Silver Plate, Laces, &c.

And so great is the accumulated Weight of our Taxes, that the Legislature hath even granted Bounties upon the very Ships built and fitted out for the Whale and Herring Fisheries, over and

One and a half Hundred Six Hundred Fifty-one Sacks and a Half of Wool at Six Pounds Value each Sack, amount to	£ 189,909 00 00	195,982 01 08
Three Thousand Thirty-six Hundred Sixty-five Fells, at Forty Shillings Value each Hundred of Six Score, amount to	£ 006,073 01 08	
Whereof the Customs amounts to	081,624 01 01	
Fourteen Last, Seventeen Dicker, and Five Hides of Leather, after Six Pounds Value the Last	000,089 05 00	
Whereof the Custom amounts to	000,006 17 06	
Four Thousand Seven Hundred Seventy-four Cloths and a Half, after Forty Shillings Value the Cloth, is	009,349 00 00	
Eight Thousand Sixty-one Peeces and a Half of Worsted, after Sixteen Shillings Eight-pence Value the Peece	006,717 18 04	016,266 13 04
Whereof the Customs amounts to	000,215 13 07	
Summa of the Out-carried Commodities in Value and Custom amounteth to	294,184 17 02	
One Thousand Eight Hundred Thirty-two Cloths, after 6l. Value the Cloth	010,992 00 00	
Whereof the Customs amounts to	000,091 12 00	
Three Hundred Ninety-seven Quintals and three Quarters of Wax, after Forty Shillings Value the Hundred or Quintal	000,795 10 00	
Whereof the Custom is	000,019 17 05	
One Thousand Eight Hundred Twenty-nine Tunnes and a Half of Wine, after Forty Shillings Value the Tun, amounts to	003,659 00 00	
Whereof the Customs is	000,182 19 00	
Linnen Cloth, Mercery and Grocery Wares, and all Manner of Merchandize	022,943 06 10	
Whereof the Customs is	000,285 13 03	
[* 37036 Hundred Fells (120 Fells in each Hundred) and 65 odd Fells, at Forty Shillings the Hundred, containing 120 Fells.]		
Summa of the In-brought Commodities in Value and Customs is	038,970 03 06	
Summa of the In-plutage of the Out-carried above the In-brought Commodities, amounteth to	255,214 13 08	

Note, According to a Table of Silver Coins, written and calculated by the late Martin Folkes, Esq; the English nominal Pound Sterling in the 28th Year of King Edward III. was, in Numbers, to the present nominal Pound Sterling, as 2,325 is to 1,000; or, in Money, as 2l. 6s. 6d. is to 1l. by which is meant, that Twenty Shillings in Tale, of the Silver Money then coined, did contain as much Silver as is now contained in Two Pounds Six Shillings Six Pence in Tale, of our present Silver Money.

So that the above Ballance of 255 Thousand 214 Pounds 13 Shillings 8 Pence gained by England upon her Foreign Trade in the Year 1354, amounts, in our present Money, to no less than Five Hundred and Ninety-three Thousand Three Hundred Seventy-four Pounds Two Shillings Nine Pence.

The above Account was extracted from Mr. E. Miffelden's Circle of Commerce, printed in 1623, Pages 119, 120.

By this State of the Trade of England, in the Infancy of our Woollen Manufactory, the principal Landholders of the present Age may acquire a pretty clear Idea of the Port and Grandeur of the Peers and other wealthy Men of this Nation in former Ages, and discover what Plight those Landholders, or their Posterity, will be brought into, if the Woollen Manufactory should be INVITED out of England into Scotland, as it for

NUMBER IX.

MANY of the Landholders of England will no doubt wonder how Half their Land-rents can be brought in Competition with a Tax upon Six Cyder-Counties; but that Matter will cease to be a Wonder, when it is considered that this Kingdom neither hath any Mines of Gold or Silver, nor any other Means of acquiring those Metals from Foreign Countries than what are derived from English Wool; for as to all our other vendible native Commodities, the Exports of them never did, nor, without a National Bankruptcy, ever will pay for the cotemporary Imports of foreign Commodities.

Thus it appears by the preceding Account, that even in the pulchrious Days of the glorious Edward the Third, all the Exports of England in the Year 1354, excepting Wool and Woollen Manufactures, amounted only to £96 2 6, while on the other Hand there were imported into England that very Year, foreign Commodities to the Amount of above Thirty Eight Thousand Pounds Sterling, exclusive of the English Customs thereon; so that without the Aid of our Golden Fleece, there would, upon that single Year's Trade, have been £38,000 carried out of England to pay for those foreign Commodities; and if England had in those Days continued to trade with other Nations upon such losing Terms, there would not, in a short Course of Years, have been one single Shilling left towards paying Land rents at home, or buying foreign Commodities from abroad.

This ought to prevent any Man from wondering how Half the Land-rents of England can be brought in Competition with a Tax upon Six Cyder-Counties, wherein Half our Woollen Manufactures are, and for Ages have been, feated; and may at the same Time serve to convince all the Landholders of England, that they owe to our GOLDEN FLEECE, every Penny of Money they yearly receive for the Rents of their several Estates; for though there have been many and great Alterations in England since the Reign of King Edward the Third, the Inability of this Nation to obtain a Supply of foreign Commodities without the Aid of our Golden Fleece, STILL CONTINUES; as will sufficiently appear by the Two following Accounts of the Trade of England in the Reigns of King James the First, and King William the Third.

An Account of the Merchandize exported from England to other Countries, and of the Merchandize imported from other Countries into England, between Christmas 1612, and Christmas 1613.—Made by Order of the Right Honourable the Lords of His Majesty's Most Honourable Privy Council.

	l.	s.	d.
Custom of the Port of London	61,322	16	7
Custom of the Out-Ports	25,471	19	7
Wrappers being the tenth Cloth, Bay and Cotton	7,000	0	0
Fish of our own fishing, and freed from Custom by Statute	7,000	0	0
Foreign Goods imported, and exported again, free of Custom by Privy Seal	3,737	4	5
Total of the Custom	104,532	0	7

The which is the twentieth Part of Goods exported; and being multiplied by twenty, produceth the Value of all the Exportations to be	2,090,640	11	8
The Custom of these Goods amounts to	86,794	16	2
The Impott paid Outwards	10,000	0	0
The Merchants Gains, Freight, and other petty Charges here and abroad	300,000	0	0
The Total of all the Exportations	2,487,435	7	10

	l.	s.	d.
Foreign Merchandize Re-exported	1,596,019	7	5 1/2
Total of the Exports	6,788,166	17	6 1/2
Total of the Imports	5,040,506	6	9 1/2
Ballance gained to England	1,147,660	10	9

By the first of these Two Accounts it appears, that the Foreign Commodities imported into England in the Year 1613, amounted in value to Two Millions 141 Thousand &c. Pounds; and by the Third Article in the said Account it also appears that one Tenth Part of the Custom on Woollen Exports was Seven Thousand Pounds; so that the whole Custom thereon was Seventy Thousand Pounds, which being added to Twenty Times that Sum, will give for the English Value of all the Woollen Exports in that Year, One Million Four Hundred and Seventy Thousand Pounds; exclusive of Freight and Merchants Profits, and without reckoning above 100 Thousand Pounds for Re-exports purchased with Woollen Manufactures; by all which Matters the Landholders of England may easily perceive, that sending abroad One Million and a Half of Money yearly to buy foreign Commodities, would in those Days soon have drained England of every Groat, if our Golden Fleece had not roped the Gap, and yearly brought over fresh Supplies of Money to keep up and gradually raise the Land-rents &c. of this Kingdom.

By the second of these Two accounts it appears, that the Imports of Foreign Commodities into England in the Year 1699 amounted in Value to Five Millions 640 Thousand &c. Pounds; of which vast Sum near Three Millions were paid by the direct Exportation of Woollen Manufactures, and Two Thirds of one Million 596 Thousand &c. Pounds, being the Value of Foreign Merchandize Re-exported in that Year, may justly be added to the said direct exportation of Woollen Manufactures, because the Exports of English Corn, Tin, Silk, Cotton, Leather, Metal and other Manufactures, did not then contribute near so much to purchase foreign Merchandize as of late Years they have done; so that in the Year 1699, our Golden Fleece furnished an Export of Four Millions Sterling; and if, without the Aid of it, this Nation had for a short Course of Years consumed to the Value of Four Millions yearly in Foreign Commodities, never a Landholder in the Kingdom could have received one single Penny of Rent, because no Man, from the Peer down to the Pauper, could have had one single Penny of Money.

All which Matters and Things being duly considered, I think it needless to assert, that the Landholders of England owe to our Golden Fleece, every Penny of Money they yearly receive for the Rents of their several Estates; BECAUSE they cannot fail of discovering by these National Accounts of our Trade, &c. that the Thing REALLY IS SO:—And in like Manner, the faithful Servants of the KING and PEOPLE may also be convinced, that His Majesty's Civil List, the Land Tax, the Customs, the Excise, &c. &c. &c. &c. &c. do all come out of OUR GOLDEN FLEECE.

NUMBER X.

THESE are Truths alike glaring and important; not to be denied by any Man, nor frittered into Trifles by any Pen: it is therefore most evident, that this new Cyder-Tax hath a Double Aspect; the one smiling Equity and Justice, while the other looks *Ruin and Destruction!* It promises a present Addition of One Hundredth Part, to the public Revenues; but at the same Time undermines the Security this Nation before had, against the future Loss of

- Half the Civil List Revenue of the Crown,
- Half the public Revenues of the Kingdom,
- Half the Land-rents,
- Half the Personal Property,
- Half the People, and
- Half the Naval Power

} of England.

gree, under such an increasing Load of Taxes, as Four bloody and expensive Wars have brought upon this Nation, if the crushing Influence of those Taxes had not been counter-acted by the various *untaxings*, and other Means already specified in the preceding Queries, deduced from the Bounty on Corn; the happy Effects whereof are of so diffusive a Nature, that there is not any Branch of Manufactory or Trade in England but what hath greatly benefited by it; the Truth of which cannot fail of appearing evident to every Person of common Understanding, when it is considered that the said Bounty hath lowered the Average Price of Bread to about Two Thirds of the Price it was sold for, before the Bounty on Corn was granted.

All which Matters and Things being duly considered, it appears to me very plain, that this new Cyder-Tax counter-acts every Thing that hath been done for Seventy Years past, to increase and extend the Woollen Manufactures of England; because it imposes a new and particular Tax on Half those Manufacturers, and consequently Manufactures, upon which, within Seventy Years past, there have been so many Exemptions, Drawbacks and Bounties granted, by the various secondary Means already mentioned: and I believe that a bare Perusal of the Exemptions, Drawbacks and Bounties, which the Legislature hath at different Times granted, to open a Market in foreign Countries for the various Sorts of English Commodities and Manufactures, will be sufficient to convince the Landholders of England, that *this is not a time to undo any Part of what former Parliaments have done*, for the Support of our Woollen Manufactures.

There are Bounties or Drawbacks upon Wheat, Rye, Barley, Malt, Beef, Pork, Ale, Beer, Cyder, Spirituous Liquors, Cod fish, Herrings, Pilchards, Soap, Candles, Starch, &c.

There are Bounties or Drawbacks upon our Manufactures of Leather, Sail-cloth, Linnen, Silk, Paper, Glass, Gunpowder, Gold and Silver Plate, Laces, &c.

And so great is the accumulated Weight of our Taxes, that the Legislature hath even granted Bounties upon the very Ships built and fitted out for the Whale and Herring Fisheries, over and above all other Bounties, Privileges and Immunities granted to the Persons therein employed or concerned.

Such Prefire do the Manufactures, Trade and Navigation of England labour under; that they require *all these UNTAXINGS and other Parliamentary AIDS*, to keep them from sinking!

What then shall we say, or where can every true Englishman find Words to express his Concern, at seeing this new Burthen of a Cyder-Tax laid upon that very Manufactory, which hath hitherto been the *Stay and Strength of ENGLAND?*

Have I not shewn that THE KING AND PEOPLE owe all their Revenues, Rents and Incomes to OUR GOLDEN FLEECE?—And is it because this Nation is BUT *One Hundred and Thirty Millions in Debt*, that the ONLY MEANS of continuing those Revenues, Rents and Incomes, and of discharging those Debts, IS NOW TO BE TAXED?

[To be continued.]

OBSERVATIONS on the NEW CYDER-TAX, &c. by J. MASSIE.

NUMBER XI.

A LITTLE serious Meditation upon the Contents of the foregoing Papers, will no Doubt convince the Land holders of England, that the Foundation of their Wealth and Naval Power is miserably TAX-EATEN; although there be not a Want of some notable Politicians to make them easy about such Matters, by shewing in their Way that the Wealth of this Nation increases with its Taxes: — Why did not those notable Politicians, when they were a doing, try to persuade People that a Post is the stronger for having a Hundred Augre-holes bored through it; or that the Moon is made of green Cheese, and only looks yellow, because Dame Flora strews her over with Marigolds?

If Oxen were as plenty as Hawthorn-Bushes, and those notable Politicians had Elbow-room enough, Matters would not be right in their Way till chuck Beef came to Twelve Pence a Pound.

Their Talent confits not in the Themitoclean Art of raising a small City to a great State; but in breaking the Ligaments of Empire, and delighting the Ear with Lute-playing.

I shall therefore only with all such Politicians a good Voyage from England to France or Turkey, and proceed to consider whether some Sort of Sheathing may not be found, that will enable the Old England Man of War to keep the Sea, during any Storm that may hereafter blow over from the French Coast; it being a constant Rule with our Hearts of Oak to provide in a Calm against a Storm; and the Sides of that noble Ship have had so many Augre-holes bored in them by their Tax-worms, that I believe both the Landholders and Seaholders of England will agree with me in thinking it highly expedient, to have her Hull well secured by proper Sheathing, against many deeper Worm-borings which otherwise might be made, SO AS to render that Ship UNABLE to endure FUTURE STORMS.

But upon rummaging over my Magazine of Naval Stores, to see what Service may upon the present Occasion be done for the good Ship Old England, I find neither English Oak, Norway Fir, Swedish Iron, nor Russia Hemp; not one Barrel of American Pitch, Tar or Turpentine; no Anchors, never a Cable, not a Gun, no Cask for Belly-Timber! no, not so much as a Hand-spike or even a Bit of Oakum; for all my Naval Stores consist of Books and Papers—Keel-haul me Jack, here's a Land-Lubber!... Sheath Ships with Books and Papers!... Would me with a Towline, or I shall bury my Guts with laughing.

Fair and soft, my honest Hearts of Oak; I say, that among those Books and Papers there is one, intitled ARTICLES OF UNION between the Kingdoms of ENGLAND AND SCOTLAND, concluded 22 July 1706.

The Landholders of England very well know, that this Union-Treaty was intended for the reciprocal Advantage of both Kingdoms; by uniting in one common Interest, Two Nations which for a Century before that Time had borne Allegiance to one and the same Succession of Kings; and by establishing such Fundamental Principles for a Guidance in all Times to come, as might for ever preserve to each Nation all peculiar Privileges, Immunities, &c. which were not thereby declared common to both; and this, without enabling either Nation to subjugate or prejudice the other.

But such is the Mutability of Human Affairs, that the relative Circumstances of the Two Nations are mightily altered since this Treaty of Union was made; and therefore it most nearly concerns the Landholders of England to LOOK WELL into those Fundamental Principles which were so intended for a Guidance in all Times to come; it being naturally impossible to regulate otherwise than by Fundamental Principles, a great Number of Matters and Things which in after-Ages might swerve from the Basis, Intent and Meaning of that Treaty; we are therefore, upon this Occasion to inquire, whether the said relative Alterations in the Circumstances of the Two Nations have, or have not, made some SWERVINGS from the Basis, Intent and Meaning of the

and Regulations of Trade, and liable to the same CUSTOMS and Duties on Import and Export; and that the Allowances, Encouragements, Prohibitions, Restrictions, and Regulations of Trade, and the Customs and Duties on Import and Export settled in England, when the Union commences, shall, from and after the Union, take place throughout the whole united Kingdom."

"Article VII. That all Parts of the united Kingdom be for ever, from and after the Union, liable to the same EXCISES upon all excisable Liquors: And that the Excise settled in England on such Liquors, when the Union commences, take Place throughout the whole united Kingdom."

"Article IX. That whenever the Sum of One Million Nine Hundred Ninety seven Thousand Seven Hundred Sixty-three Pounds, Eight Shillings, and Four Pence Halfpenny shall be [raised by a LAND TAX in England] "Scotland shall be charged by the same Act, with the further Sum of Forty-eight Thousand Pounds, free of all Charges, as the Quota of Scotland to such Tax, and to proportionably for any greater or lesser Sum raised in England by any Tax on Land, &c.

Temporary EXEMPTIONS from TAXES.

"Article VIII. That from and after the Union, all Foreign Salt which shall be imported into Scotland shall be charged at the Importation there, with the same Duties as the like Salt is now charged with being imported into England, and to be levied and secured in the same Manner. But Scotland shall, for the Space of Seven Years from the said Union, be exempt from the paying in Scotland, for Salt made there, the Duty or Excise now payable for Salt made in England; but from the expiration of the said Seven Years, shall be subject and liable to the same Duties for SALT made in Scotland, as shall be then payable for Salt made in England, to be levied and secured in the same Manner, and with the like Drawbacks and Allowances as in England, &c."

"Article X. That during the Continuance of the respective Duties on Stamp Paper, Vellum and Parchment, by the several Acts now in Force in England, Scotland shall not be charged with the same respective Duties."

"Article XI. That during the Continuance of the Duties payable in England on Windows and Lights, which determines the first Day of August One Thousand Seven Hundred and Ten, Scotland shall not be charged with the same Duties."

"Article XII. That during the Continuance of the Duties payable in England on Coals, Culm and Cynders, which determines the Thirtieth Day of September, One Thousand Seven Hundred and Ten, Scotland shall not be charged therewith for Coals, Culm and Cynders consumed there; but shall be charged with the same Duties as in England for all Coal, Culm and Cynders not consumed in Scotland."

"Article XIII. That during the Continuance of the Duty payable in England or Salt, which determines the Twenty-fourth Day of June, One Thousand Seven Hundred and Seven, Scotland shall not be charged with that Duty."

FUNDAMENTAL PRINCIPLES for a Guidance in all Times to come.

"Article XV. Whereas by the Terms of this Treaty, the Subjects of Scotland, for preserving an EQUALITY OF TRADE throughout the UNITED KINGDOM, will be liable to several Customs and Excises now payable in England, &c.

"Article XIV. — And seeing it cannot be supposed that the Parliament of Great Britain WILL EVER lay any Sort of Burthens upon the united Kingdom, but what they shall find of Necessity at that Time for the Preservation and Good OF THE WHOLE, and with DUE REGARD to the Circumstances and Abilities of EVERY PART of the united

ed by the Lords Commissioners for England, the Twenty ninth of April, and found it comprehend so many Particulars, that they judged it most proper to answer it Point by Point: Accordingly, on the Ninth instant, they gave an answer as to the Customs and Land Tax, and did not mention therein any thing of Excises, because the Consideration of these was depending before the Committee of the Commissioners of both Sides: But to satisfy the Lords Commissioners for England, that nothing shall be wanting on the Part of the Lords Commissioners for Scotland, that is necessary for the attaining an entire Union, they do agree to the Equality of Excises on Ale, Beer, Mum, Cyder, Perry, Sweets, Low-Wines, Aqua Vitæ, and Spirits: But they do propose AN EXEMPTION from all other Burthens and Excises within Scotland for a competent Time, to be adjuted in the Course of this Treaty; that the Subjects of Scotland MAY (by the Benefit arising from the Communication of Trade) BE IN A CAPACITY to bear a Proportion of other Burthens and Excises, being willing at the Commencement of the Union, to bear equal Excises on all that is exported from Scotland to England, or the Plantations: And the Lords Commissioners for Scotland do hope, that the Lords Commissioners for England will be convinced, that the IMMUNITY from these other Burthens and Excises for A TERM OF YEARS, is consistent with an entire Union, and will not put the TRADE upon an UNEQUAL FOOT, when the present Circumstances of both Kingdoms are duly considered." — Page 28.

To this Proposal on Behalf of Scotland, the Lords Commissioners for England made the following Answer, on Wednesday 15 May 1706.

"The Lords Commissioners for England, taking into Consideration the Proposal made by the Lords Commissioners for Scotland, on the Thirtieth instant, that the Kingdom of Scotland should be for a competent Time exempted from all Excises and Burthens, other than such as have been agreed unto by the Lords Commissioners for Scotland, have in order to comply with the said Proposal SO FAR as it can be done, without PREJUDICE to the TRADE and MANUFACTURES OF ENGLAND, distinctly enumerated and considered the several Excises and Burthens which are now payable, by Virtue of divers Acts of Parliament in England, and which have not yet been agreed to by the Lords Commissioners for Scotland, and do find the same to consist of the Particulars which are here after mentioned, together with the Opinion and Answer of the Lords Commissioners for England to the said Proposal, as to each of the said respective Duties."

"I. The Duty on Stamp Paper, Vellum and Parchment, One Moiety whereof expires 1 August 1710, the Lords Commissioners for England do consent, that the Kingdom of Scotland be exempted from the whole Duty until 1 August 1710."

"II. The Duty on Births, Marriages and Burials, which being to expire 1 August next, and therefore before the desired Union can take Place, the Lords Commissioners for England do conceive it to be wholly unnecessary to enter further into the Consideration of that Duty."

"III. The Duty payable on Windows and Lights till 1 August 1710, the Lords Commissioners for England are of Opinion, that the Kingdom of Scotland shall be exempted from that Duty during the said Term."

"IV. The Duty on Coals and Culm, payable to 30 September 1710; as to this Duty, the Lords Commissioners for England do consent, that the Kingdom of Scotland shall remain exempted from this Duty during the said Term, as to all Coals and Culm consumed within the Kingdom of Scotland, and not otherwise."

"V. The Duty on Malt, granted for no longer Time than till 24 June 1707, the Lords Commissioners for England do consent, that the Kingdom of Scotland shall remain

their Lordships by their Paper of the Fifteenth instant, have consented to an Exemption in Favour of the Subjects of Scotland from the several Duties, and for the particular Terms therein mentioned, whereby the Immunity desired is so far granted. But the Lords Commissioners for Scotland from their Consideration of the present Circumstances of that Kingdom, find themselves under a Necessity to renew their Proposal of a general Exemption for some Competent Time, from all other Excises and Burthens, besides these great Duties already consented to: That the Subjects of Scotland MAY by the Benefit of Trade BE ENABLED cheerfully to bear AN EQUALITY OF ALL OTHER BURTHENS, WHICH will greatly advance a firm Union and Coalition of Affections and Interests betwixt the Two Kingdoms." — Page 30.

Upon considering this Answer on Behalf of Scotland, the Lords Commissioners for England, on the 18 of May 1706, after mentioning other Matters, replied in the following Words.

"But if the Lords Commissioners for Scotland, would extend their Proposal of the Thirtieth, to an Exemption from all Burthens and Excises, which the Parliament of Great Britain may hereafter find necessary to impose upon the united Kingdom; the Lords Commissioners for England are of Opinion, that it cannot be supposed, that the Parliament of Great Britain will ever lay any Sort of Burthens upon the united Kingdom; &c." [as mentioned in the 14th Article of the Union, already extracted among the Fundamental Principles;] "and to allow of any Supposition to the Contrary, would be to form, and set up an unanswerable Argument AGAINST the Union itself; &c." — Page 31.

This Fundamental Principle of FUTURE TAXATION, being thus proposed by the Lords Commissioners for England, the Lords Commissioners for Scotland, did, on the 21 of May 1706, agree to it, in the following Words.

"— Therefore the Lords Commissioners for Scotland to avoid the Difficulties that may arise on that Matter, do agree, not to insist further at present, but to leave the Continuation of that Exemption to be determined by the Parliament of Great Britain." — Page 32.

These Extracts from the Minutes of the Proceedings in the Treaty of Union, do throw so much Light upon it, that I believe the Landholders of England will not have many Doubts concerning the Basis, Intent and Meaning of the said Treaty, with respect to the Trade and Taxes of the Two Nations —

For it plainly appears that the Basis and Foundation of the Commercial Part of this Treaty is, AN EQUALITY OF TRADE AND TAXES.

And to remove every colourable Pretext for either gainfaying This, or objecting against the Necessity of an equalizing Taxation, I shall at present only refer to the following Part of the Answer of the Lords Commissioners for Scotland, made 17 May 1706.

"But the Lords Commissioners for Scotland from their Consideration of the present Circumstances of that Kingdom, find themselves under a Necessity to renew their Proposal of a general Exemption for some Competent Time, from all other Excises and Burthens, besides these great Duties already consented to: That the Subjects of Scotland MAY by the Benefit of Trade BE ENABLED cheerfully to bear AN EQUALITY OF ALL OTHER BURTHENS, WHICH will greatly advance a firm Union and Coalition of Affections and Interests betwixt the Two Kingdoms." — Page 30.

[ To be Continued. ]

Angre holes bored in them by their Tax-worms that I believe both the Landholders and Seaholders of England will agree with me in thinking highly expedient, to have her Hull well secured by proper Sheathing, against many deeper Worm-borings which other wise might be made, SO AS to render that Ship UNABLE to endure FUTURE STORMS.

But upon rummaging over my Magazine of Naval Stores, to see what Service may upon the present Occasion be done for the good Ship Old England, I find neither English Oak, Norway Fir, Swedish Iron, nor Russia Hemp; not one Barrel of American Pitch, Tar or Turpentine; no Anchors, never a Cable, not a Gun, no Cask for Belly-Timber! no, not so much as a Hand-spike or even a Bit of Oakum; for all my Naval Stores consist of Books and Papers—Keel-haul me Jack, here's a Land-Lubber!... Sheath Ships with Books and Papers!... Would me with a Triline, or I shall bury my Guts with laughing.

Fair and soft, my honest Hearts of Oak; I say, at among those Books and Papers there is one, intitled ARTICLES OF UNION between the Kingdoms of ENGLAND AND SCOTLAND, concluded 22 July 1706.

The Landholders of England very well know, that this Union-Treaty was intended for the reciprocal Advantage of both Kingdoms; by uniting in one common Interest, Two Nations which for a Century before that Time had borne Allegiance to one and the same Succession of Kings; and by establishing such Fundamental Principles for a Guidance in all Times to come, as might for ever preserve to each Nation all peculiar Privileges, Immunities, &c. which were not thereby declared common to both; and this, without enabling either Nation to subjugate or prejudice the other.

But such is the Mutability of Human Affairs, that the relative Circumstances of the Two Nations are mightily altered since this Treaty of Union was made; and therefore it most nearly concerns the Landholders of England to LOOK WELL into those Fundamental Principles which were so intended for a Guidance in all Times to come; it being naturally impossible to regulate otherwise than by Fundamental Principles, a great Number of Matters and Things which in after-Ages might swerve from the Basis, Intent and Meaning of that Treaty; we are therefore, upon this Occasion to inquire, whether the said relative Alterations in the Circumstances of the Two Nations have, or have not, made some SWERVINGS from the Basis, Intent and Meaning of the said Union-Treaty.

NUMBER XII.

THE first Thing to be done in this Inquiry, is, to lay before the Landholders of England, such Articles in the Treaty of Union between the Two Nations, as principally relate to Manufactures, Trade, Navigation, Taxes, Bounties, Drawbacks &c.

MANUFACTURES, TRADE AND NAVIGATION.

Article IV. That all the Subjects of the united Kingdom of Great Britain, shall from and after the Union have full Freedom and Intercourse of Trade and Navigation, to and from any Port or Place within the said united Kingdom, and the Dominions and Plantations thereunto belonging; and that there be a Communication of all other Rights, Privileges and Advantages, which do, or may belong to the Subjects of either Kingdom, except where it is otherwise expressly agreed in these Articles.

Article V. That all Ships belonging to Her Majesty's Subjects of Scotland, at the Time of signing this Treaty for the Union of the Two Kingdoms (though Foreign built) shall be deem'd and pass as Ships of the Built of Great Britain, &c. [directing in what Manner the Owners of such Ships were to prove their Property therein, and to register the same.]

TAXES, BOUNTIES, DRAWBACKS &c.

Article VI. That all Parts of the united Kingdom for ever, from and after the Union, shall have the same Allowances and Encouragements, and be under the same Prohibitions, Restrictions,

but from the expiration of the said Seven Years, shall be subject and liable to the same Duties for SALT made in Scotland, as shall be then payable for Salt made in England, to be levied and secured in the same Manner, and with the like Drawbacks and Allowances as in England, &c.

Article X. That during the Continuance of the respective Duties on Stamp Paper, Vellum and Parchment, by the several Acts now in Force in England, Scotland shall not be charged with the same respective Duties.

Article XI. That during the Continuance of the Duties payable in England on Windows and Lights, which determines the first Day of August One Thousand Seven Hundred and Ten, Scotland shall not be charged with the same Duties.

Article XII. That during the Continuance of the Duties payable in England on Coals, Culm and Cynders, which determines the Thirtieth Day of September, One Thousand Seven Hundred and Ten, Scotland shall not be charged therewith for Coals, Culm and Cynders consumed there; but shall be charged with the same Duties as in England for all Coal, Culm and Cynders not consumed in Scotland.

Article XIII. That during the Continuance of the Duty payable in England on Salt, which determines the Twenty-fourth Day of June, One Thousand Seven Hundred and Seven, Scotland shall not be charged with that Duty.

FUNDAMENTAL PRINCIPLES for a Guidance in all Times to come.

Article XV. Whereas by the Terms of this Treaty, the Subjects of Scotland, for preserving an EQUALITY OF TRADE throughout the UNITED KINGDOM, will be liable to several Customs and Excises now payable in England, &c.

Article XIV. And seeing it cannot be supposed that the Parliament of Great Britain WILL EVER lay any Sort of Burthens upon the united Kingdom, but what they shall find of Necessity at that Time for the Preservation and Good of THE WHOLE, and with DUE REGARD to the Circumstances and Abilities of EVERY PART of the united Kingdom; Therefore it is agreed, that there be no further Exemption insisted on for any Part of the united Kingdom, but that the Consideration of any Exemptions beyond what are already agreed on in this Treaty, shall be left to the Determination of the Parliament of Great Britain.

NUMBER XIII.

TO these Articles in the Treaty of Union, it will be necessary to add the Reasons for granting to the People of Scotland, these Temporary Exemptions from Taxes; because those Reasons do much illuminate the Basis, Intent and Meaning of the said Treaty, with respect to the Trade and Taxes of both Kingdoms; I must therefore have Recourse to the printed Minutes of the Proceedings of the Lords Commissioners for the Union, where every particular Proposal, Answer, Proceeding &c. on Behalf of each Nation is inserted at large; and in the first Place it is expedient to acquaint the Landholders of England that, on Monday 29 April 1706 the Lords Commissioners for England made the following proposal to the Lords Commissioners for Scotland.

That there be the same Customs, Excises, and all other Taxes, and the same Prohibitions, Restrictions and Regulations of Trade throughout the united Kingdom of Great Britain.

The Answer on Behalf of Scotland, to this Proposal on Behalf of England, was made on Monday 13th May 1706, in the following Words.

The Lords Commissioners for Scotland did take into their Consideration the Proposal offer-

ing into Consideration the Proposal made by the Lords Commissioners for Scotland, on the Thirtieth instant, that the Kingdom of Scotland should be for a competent Time exempted from all Excises and Burthens, other than such as have been agreed unto by the Lords Commissioners for Scotland, have in order to comply with the said Proposal SO FAR as it can be done, without PREJUDICE to the TRADE and MANUFACTURIES of ENGLAND, distinctly enumerated and considered the several Excises and Burthens which are now payable, by the Lords divers Acts of Parliament in England, and which have not yet been agreed to by the Lords Commissioners for Scotland, and do find the same to consist of the Particulars which are here after mentioned, together with the Opinion and Answer of the Lords Commissioners for England to the said Proposal, as to each of the said respective Duties.

I. The Duty on Stamp Paper, Vellum and Parchment, One Moiety whereof expires 1 August 1710, the Lords Commissioners for England do consent, that the Kingdom of Scotland be exempted from the whole Duty until 1 August 1710.

II. The Duty on Births, Marriages and Burials, which being to expire 1 August next, and therefore before the desired Union can take Place, the Lords Commissioners for England do conceive it to be wholly unnecessary to enter further into the Consideration of that Duty.

III. The Duty payable on Windows and Lights till 1 August 1710, the Lords Commissioners for England are of Opinion, that the Kingdom of Scotland shall be exempted from that Duty during the said Term.

IV. The Duty on Coals and Culm, payable to 30 September 1710; as to this Duty, the Lords Commissioners for England do consent, that the Kingdom of Scotland shall remain exempted from this Duty during the said Term, as to all Coals and Culm consumed within the Kingdom of Scotland, and not otherwise.

V. The Duty on Malt, granted for no longer Time than till 24 June 1707, the Lords Commissioners for England do consent, that the Kingdom of Scotland shall remain exempt from the said Duty during the said Term.

VI. The Duty on Salt; as to this Duty, the Lords Commissioners for England, to shew their Willingness to ease for some Time the Poor of the Kingdom of Scotland, do consent, that the Kingdom of Scotland, shall for a Competent Time after the Union (to be settled in the progress of this Treaty) remain exempt from the Payment of that Duty for all Salt spent in kind, or used in Provisions spent within the Kingdom of Scotland, provided that the Lords Commissioners for Scotland, do propose effectual Methods to the Lords Commissioners for England, for securing that the like Duties as are now payable in England, be paid and collected in the Kingdom of Scotland after the Union, without Fraud, as to all Salt exported from that Kingdom, either in kind or Provisions.

The Answer on Behalf of Scotland to this Second Proposal on Behalf of England, was made on Monday 17 May 1706. It recites various Matters which need not be repeated here, and then proceeds in the following Words.

And asto the exemption desired, the Lords Commissioners for Scotland are very sensible, that the Lords Commissioners for England have, not only by their Paper of the Thirtieth instant, declared that they were inclined to consent in general, to an Exemption of Excises and Burthens (as proposed) in such Cases where it might be done, without Prejudice to the Trade and Manufactures of England, but that in pursuance of that good Disposition,

Article of the Union, already extract'd from the Fundamental Principles;] and to allow of any Supposition to the Contrary, would be to form, and set up an unanswerable Argument AGAINST the Union itself; &c. — Page 31.

This Fundamental Principle of FUTURE TAXATION, being thus proposed by the Lords Commissioners for England, the Lords Commissioners for Scotland, did, on the 21 of May 1706, agree to it, in the following Words.

Therefore the Lords Commissioners for Scotland to avoid the Difficulties that may arise on that Matter, do agree, not to insist further at present, but to leave the Continuation of that Exemption to be determined by the Parliament of Great Britain. — Page 32.

These Extracts from the Minutes of the Proceedings in the Treaty of Union, do throw so much Light upon it, that I believe the Landholders of England will not have many Doubts concerning the Basis, Intent and Meaning of the said Treaty, with respect to the Trade and Taxes of the Two Nations.

For it plainly appears that the Basis and Foundation of the Commercial Part of this Treaty is, AN EQUALITY OF TRADE AND TAXES.

And to remove every colourable Pretext for either gain saying This, or objecting against the Necessity of an equalizing Taxation, I shall at present only refer to the following Part of the Answer of the Lords Commissioners for Scotland, made 17 May 1706.

But the Lords Commissioners for Scotland from their Consideration of the present Circumstances of that Kingdom, find themselves under a Necessity to renew their Proposal of a general Exemption for some Competent Time, from all other Excises and Burthens, besides these great Duties already consented to: That the Subjects of Scotland MAY by the Benefit of Trade BE ENABLED cheerfully to bear AN EQUALITY OF ALL OTHER BURTHENS, WHICH will greatly advance a firm Union and Coalition of Affections and Interests betwixt the Two Kingdoms. — Page 30.

[ To be Continued. ]

OBSERVATIONS ON THE NEW CYDER TAX, &c. BY J. MASSIE.

NUMBER XV. THE Advantages derived by the People of Scotland, from this Treaty of Union with the People of England, are next to be considered: and first of all, it will be necessary to shew the State of Affairs between the two Nations, just before the Negotiations for an Union began: because the viewing of each Nation apart from the other, will enable every Man to form a better Judgment of the Terms of Union: it will therefore be expedient to lay before the Landholders of England, the following Extracts from a Law that shews the then State of Trade &c. between the two Nations.

Anno Tertio et Quarto. ANNE REGINÆ. " An Act for the effectual Securing the Kingdom of England, from the apparent Dangers that may arise from several Acts lately passed in the Parliament of Scotland.

" For preventing the many inconveniences which may speedily happen to the Two Kingdoms of England and Scotland, if a nearer and more compleat Union be not made between the said Kingdoms; Be it enacted &c. " And be it further enacted by the Authority aforesaid, that from and after the 25th of December 1705, no Person or Persons, being a Native or Natives of the Kingdom of Scotland (except such as are now settled Inhabitants within the Kingdom of England, or the Dominions thereunto belonging, and shall continue Inhabitants thereof and such as are now in Service in her Majesty's Fleet or Army) shall be capable to inherit any Lands, Tenements or Hereditaments, within this Kingdom of England, or the Dominions thereunto belonging, or to enjoy any Benefit or Advantage of a natural born Subject of England; but that every such Person shall be from thenceforth, adjudged and taken as an Alien, born out of the Allegiance of the Queen of England, UNTIL SUCH TIME as the Succession to the Crown of Scotland be declared and settled by an Act of Parliament in Scotland, in the same Manner the Succession to the Crown of England is now settled by Act of Parliament in England, in Case of Her Majesty's Demise without Issue of Her Bod.

" And be it further enacted by the Authority aforesaid, that if any Person or Persons whatsoever, shall at any Time from and after the 20 of February 1704, UNTIL SUCH TIME as the Succession to the Crown of Scotland be declared and settled by an Act of Parliament in Scotland, in like Manner as aforesaid, convey or fend, or cause to be conveyed or sent from any Parts or Place in England or Ireland, any Horses, Arms or Ammunition into the Kingdom of Scotland, every such Person or Persons shall forfeit the Sum of One Hundred Pounds, and treble the Value of Such Horses, Arms or Ammunition, &c. " And be it further enacted by the Authority aforesaid, that from and after the said 24th of December 1705, UNTIL SUCH TIME as the Succession to the Crown of Scotland be declared and settled by an Act of Parliament in Scotland, in like Manner as aforesaid, no great Cattle or Sheep shall be brought out of, or from the Kingdom of Scotland, into the Kingdom of England or Ireland, Dominion of Wales, or Town of Berwick upon Tweed, under the Penalty of forfeiting all such great Cattle or Sheep, to him or them who will seize or sue for the same, and also the full Value of such great Cattle or Sheep, &c. " And be it further enacted by the Authority aforesaid, that from and after the 25th of December 1705, UNTIL SUCH TIME as the Succession to the Crown of Scotland be declared and settled by an Act of Parliament in Scotland, in like manner as aforesaid, no Scotch Coals shall be imported out of the Kingdom of Scotland into the Kingdoms of England or Ireland, Dominion of Wales, or Town of Berwick upon Tweed, under the Penalty of forfeit-

and perhaps they will admire the Wisdom of the Parliament of England, in so closely interweaving Matters of STATE with Matters of TRADE, that the one cannot be separated from the other, without a great deal of rending and tearing; to which sort of Violence I am the more averse, upon considering that the main Intent and Meaning of this Law, with respect to Matters of STATE, was to secure to the Illustrious HOUSE OF HANOVER, the Succession to the CROWN OF GREAT BRITAIN.

NUMBER XV. THE desired Union being happily effected between the Two Kingdoms of England and Scotland, the latter thereby acquired from the former, an irrevocable Right to carry on those Branches of Trade with England, which are specified in the before cited English Law, and have in all Times, when permitted, been exceedingly beneficial to the People of Scotland; for according to the Computations already made in my Paper No. 6. upon Mr. Spruel's account of those Branches of Trade, the Articles of black Cattle and Sheep produced a Profit of Forty Thousand Pounds a Year to Scotland, and the Article of Scotch Linnen vendid by Pedlars, yielded a like Profit of One Hundred Thousand Pounds a Year more, exclusive of the Profit upon Scotch Coals imported into England.

The People of Scotland likewise acquired by the Treaty of Union, a Right to partake of the English Fisheries at Newfoundland, and in other Parts of the North American Sea. They also acquired by the said Treaty, a Right of Trading, upon equal Terms, to the then established North American Colonies of New England, New York, Pennsylvania, New Jersey, Maryland, Virginia, and Carolina; likewise to the then established English Sugar &c. Colonies of Jamaica, Barbadoes, Antigua, St. Christophers's, Nevis, Montserrat, Bahama Bermudas &c. and, in fine to every other Colony, Factory or Fort, that now doth, or hereafter may, hold a British Ensign; excepting only such Places as are included in the Charters of exclusive Trading English Companies; and from these the other People of England likewise are excluded. Such a numerous Train of Commercial Rights and Privileges did the People of Scotland acquire by the Treaty of Union with the People of England.

The Lords Commissioners for Scotland were indeed well aware of the great Wealth that would flow into their Country, from such truly important Acquisitions; and therefore in treating with the Lords Commissioners of England, about a temporary Exemption from several English Taxes, their Lordships, of Scotland, were pleased to express themselves in the following Words. " But they do propose an Exemption from all other Burthens and Excises within Scotland for a competent Time, to be adjudged in the course of this Treaty; that the Subjects of Scotland may BY THE BENEFIT ARISING FROM THE COMMUNICATION OF TRADE be in a Capacity to bear a Proportion of OTHER Burthens and Excises. Printed Minutes, Page 28.

But the Lords Commissioners for Scotland were treating with Peers and Commoners of England who had traced deep the Roots of EMPIRE and clearly discerned the remote Causes of NATIONAL GREATNESS. Their Lordships, of England, therefore preferred the Matter so far, that the Lords Commissioners for Scotland did at last acknowledge in the following Words, not only the full Importance of all the said Commercial Rights and Privileges, but even the Justice and the National Necessity of AN EQUALITY of all Taxes or other Burthens. " That the Subjects of Scotland may by the Benefit of Trade be enabled cheerfully to bear an Equality OF ALL OTHER Burthens, WHICH will greatly advance a firm Union and Coalition of Affections and Interests between the two Kingdoms", Printed Minutes, Page 30. I mention these Things only to shew what Sentiments the Lords Commissioners for Scotland

ories or Forts, in Africa or America, they have purchased all sorts of Commodities from thence, at the first hand, as cheaply as this Nation is furnished with the same.

So that besides being supplied upon the best Terms at Home, they have thereby acquired an almost endless Variety of Means to carry on Trade abroad; which they may freely purchase with the Commodities and Manufactures of Scotland, in every Colony, Factory or Fort where the same are marketable; and this, without being under any Obligation to take along with them one single Bale or Cask of English Woollen or any other Sort of Manufactures or Commodities.

The Whale-Fisheries in North America and Greenland, are opened to the People of Scotland, by various Bounties &c. The Cod-Fisheries of Newfoundland, St. Lawrence, &c. are also open to them. Their Herring Fisheries on the Coasts of Scotland are likewise supported by various Bounties &c.

Ship Timber, Calk, Pitch, Tar, Turpentine, Corn, Flour, Beef, Pork, Beaver and other Furs and Skins, &c. they may freely Purchase in the Colonies of Canada, Nova Scotia, New England, New York, Pennsylvania and New Jersey. The valuable article of Tobacco is also open to them the Colonies of Maryland and Virginia.

The thriving Articles of Rice and Indigo may freely be bought by them in Carolina. The marketable Wet India Produce of Sugar, Rum, Molasses, Cotton, Coffee, Pimento, Mahogany, &c. they are at full Liberty to buy in the Islands of Jamaica, Barbadoes, Antigua, St. Christophers, Nevis, Montserrat &c. The Articles of Gum, Ivory, Gold-dust, Woods for Dyers Use, Negro Slaves, &c. they may freely buy on the African Coast, under the protection of our Forts or other establishments there. In short, all these advantages, and the other Advantages arising to Scotland, from the Cattle, Sheep, and Linnen brought into England, are by the Lords Commissioners for Scotland comprehended under the general Words—Benefit arising from the Communication of Trade; and it is such a Communication of Trade, as will no Doubt induce the Landholders of England to concur in Judgement with the said Lords Commissioners, about the Justice and the national Necessity of speedily having a suitable Communication of Trade.

NUMER XVII. THE preceding Account of the irrevocable Commercial Rights, Privileges and Advantages which the People of Scotland acquired by the Treaty of Union with the People of England, it will be necessary to add a brief Account of certain other Rights, Privileges and Advantages which the People of Scotland have derived from that parental Care wherewith the Parliament of Great Britain hath continually watched over their Welfare; for though these other Rights, Privileges, and Advantages immediately relate to the Constitution of Government and Civil Policy of Scotland, and therefore at first View may seem rather foreign to the present Purpose, yet, when the same come to be duly considered, it will most evidently appear, that the Manufactures and Trade of Scotland not only have been, but in each succeeding Year must continue to be, exceedingly benefited and increased thereby.

I do not by this mean to enter into a Detail of every civil Right, Privilege and Advantage which the People of Scotland, in common with the People of England, have derived from general Laws made since the Union to promote the Weal of both Nations, but only to point out various civil Institutions and Regulations for the Benefit of Scotland in particular, which the Parliament hath been pleased to enact and establish; the doing whereof appears to me the more necessary, when I consider how essential, upon the present occasion, it is, to shew that the English Nation, with its wonted Generosity, hath added to the stipulated Rights, Privileges and Advantages communicated to Scotland by the Union, a Parliamentary Acquiescence for a farther Communication of every Right, Privilege and Advantage relating from the various civil Institutions and Regulations herein mentioned.

Deposition then to Liberty. By Statute 20th. George II. Chap. 43, it appears that in many Parts of Scotland the Administration of Justice in Criminal Causes, was delegated to various Noblemen and Gentlemen, to whom the same descended along with their paternal Estates, inasmuch that Grants to hold Fairs or Markets did vest the Persons to whom the same were granted, and their Heirs, with Jurisdiction over the People who came there to buy or sell: and to shew what a Scourge these Hereditary Jurisdictions were to the People of Scotland, I shall only recite one Clause in the said Statute, whereby several of them are permitted to remain, under certain Restrictions.

" Provided always, that the Power and Jurisdiction hereby referred to the Proprietors of Fairs or Markets, and of Coal Works, Salt Works, and Mines, or any of them, shall not extend, or be construed to extend, to continue or relate to them, or any of them, any Power or Jurisdiction of Justice, judging or determining, in any Cafe whatsoever, inferring the Loss of Life, or dismemberment. From these terrible Abuses of Sovereign Power, the People of Scotland were not only relieved by the said Statute, but the Purchase-Money of so great a Blessing to them, amounting to a whole One Hundred and Fifty Thousand Pounds, was paid out of the Supplies of the Year 1747, for firm in the Generosity of the English Nation towards the People of Scotland; and to prevent any Persons from explaining away that joint Generosity, by any Reference to the Union Treaty, I must beg Leave to tell all such Persons, that by the 20th Article of the said Treaty, and ratified by the Parliaments of England and Scotland, all Hereditary Jurisdictions, &c. in the latter, are reserved to the Owners thereof, as Rights of Property; but it is not stipulated by whom, or in what Manner, these particular Rights, if taken away for the Benefit of Scotland, were to be paid for; and therefore, these who reap the Benefit, would have been to bear the Charges of their Abolition, if the Generosity of the English Nation had not laid the Burthen elsewhere.

I shall not attempt to explain in Words, what vast and endless Advantages have accrued, and must in every succeeding Year continue to accrue, with respect to the Manufactures and Trade of Scotland, by the said Abolition of Hereditary Jurisdictions, &c. in that Kingdom; because I am speaking in a Country where Liberty is every Mans Birthright, and where a bare perusal of these Hints about Hereditary Jurisdictions will be apt to give every Man a strong Idea of what the People of Scotland owe to their being relieved from so great a Plague.

The last Article that I shall mention under this Head, is the Gothic Tenure of Lands, which in Scotland is called the Tenure of Ward Holding; but to a full and entire understanding of that hard Words, it will be necessary to say that it is such a Tenure of Land as doth wholly, or in Part, require the Tenants to perform personal Services to their Land-Lords, instead of paying them Rents for the Lands held; and these personal Services did for the most Part consist in making War, or Rebellion, whenever their Land-Lords or Chiefs ordered them to take the Field, for either Purse; though some Part of the Lands in each great Estate were at the same Time held by the Performance of other personal Services, such as working in, or attending on their Chiefs, at certain Times of the Year, &c.

So that partly by military Operations, and partly by attending here, or running there, the Culture and Improvement of the Lands of Scotland were very much obstructed, and the People of that Kingdom prevented from increasing Manufactures and Trade to their full Extent; but from this slavish Tenure of Lands, the People of Scotland were fully relieved, by Statute 20th of George II. Chap. 50, although neither this, nor any other of the Civil Institutions and Regulations herein mentioned, do constitute any Part of the Union Treaty with Scotland. NUMBER XVII.

England, and the remaining Extrats from a Law that shews the then State of Trade &c. between the Two Nations.

*Anna Tertio et Quarto.*  
ANNÆ REGINÆ.

“ An Act for the effectual Securing the Kingdom of England, from the apparent Dangers that may arise from several Acts lately passed in the Parliament of Scotland.

“ For preventing the many Inconveniences which may speedily happen to the Two Kingdoms of England and Scotland, if a nearer and more compleat Union be not made between the said Kingdoms; Be it enacted &c.

“ And be it further enacted by the Authority aforesaid, that from and after the 25th of December 1705, no Person or Persons, being a Native or Natives of the Kingdom of Scotland (except such as are no settled Inhabitants within the Kingdom of England, or the Dominions thereunto belonging, and shall continue Inhabitants thereof, and such as are now in Service in her Majesty's Fleet or Army) shall be capable to inherit any Lands, Tenements or Hereditaments, within this Kingdom of England, or the Dominions thereunto belonging, or to enjoy any Benefit or Advantage of a natural born Subject of England; but that every such Person shall be from thenceforth, adjudged and taken as an Alien, born out of the Allegiance of the Queen of England, UNTIL SUCH TIME as the Succession to the Crown of Scotland be declared and settled by an Act of Parliament in Scotland, in the same Manner the Succession to the Crown of England is now settled by an Act of Parliament in England, in Case of Her Majesty's Demise without Issue of Her Bod.

“ And be it further enacted by the Authority aforesaid, that if any Person or Persons whatsoever, shall at any Time from and after the 20 of February 1704, UNTIL SUCH TIME as the Succession to the Crown of Scotland be declared and settled by an Act of Parliament in Scotland, in like Manner as aforesaid, convey or send, or cause to be conveyed or sent from any Parts or Place in England or Ireland, any Horfes, Arms or Ammunition into the Kingdom of Scotland, every such Person or Persons shall forfeit the Sum of One Hundred Pounds, and treble the Value of Such Horfes, Arms or Ammunition, &c.

“ And be it further enacted by the Authority aforesaid, that from and after the said 25th of December 1705, UNTIL SUCH TIME as the Succession to the Crown of Scotland be declared and settled by an Act of Parliament in Scotland, in like Manner as aforesaid, no great Cattle or Sheep shall be brought out of, or from the Kingdom of Scotland, into the Kingdom of England or Ireland, Dominion of Wales, or Town of Berwick upon Tweed, under the Penalty of forfeiting all such great Cattle or Sheep, to him or them who will seize or sue for the same, and also the full Value of such great Cattle or Sheep, &c.

“ And be it further enacted by the Authority aforesaid, that from and after the said 25th of December 1705, UNTIL SUCH TIME as the Succession to the Crown of Scotland be declared and settled by an Act of Parliament in Scotland, in like Manner as aforesaid, no Scotch Coals shall be imported out of the Kingdom of Scotland into the Kingdoms of England or Ireland, Dominion of Wales, or Town of Berwick upon Tweed, under the Penalty of forfeiting the Coals so imported; &c.

“ And be it further enacted by the Authority aforesaid, that from and after the said 25th of December 1705, UNTIL SUCH TIME as the Succession to the Crown of Scotland be declared and settled by an Act of Parliament in Scotland, in like Manner as aforesaid, no Scotch Linen shall be imported or brought out of Scotland, into the Kingdom of England, Dominion of Wales, Town of Berwick upon Tweed, or Ireland, under the Penalty of forfeiting the said Linnen, and double the Value thereof, &c.

By these Clauses in the Statute 3rd and 4th of Anne, Chap. 7. the Landholders of England may easily perceive how the Trade &c. between England and Scotland was circumstanced, when it was doubtful, whether or not, the desired Union could be effected;

## NUMBER XV.

THE desired Union being happily effected between the Two Kingdoms of England and Scotland, the latter thereby acquired from the former, an irrevocable Right to carry on those Branches of Trade with England, which are specified in the before recited English Law, and have in all Times, when permitted, been exceedingly beneficial to the People of Scotland; for according to the Computations already made in my Paper No. 6. upon Mr. Spruet's account of those Branches of Trade, the Articles of black Cattle and Sheep produced a Profit of Forty Thousand Pounds a Year to Scotland, and the Article of Scotch Linnen vendid by Pedlars, yielded a like Profit of One Hundred Thousand Pounds a Year more, exclusive of the Profit upon Scotch Coals imported into England.

The People of Scotland likewise acquired by the Treaty of Union, a Right to partake of the English Fisheries at Newfoundland, and in other Parts of the North American Sea.

They also acquired by the said Treaty, a Right of Trading, upon equal Terms, to the then established North American Colonies of New England, New York, Pensilvania, New Jersey, Maryland, Virginia, and Carolina; likewise to the then established English Sugar &c. Colonies of Jamaica, Barbadoes, Antigua, St. Christopher's, Nevis, Montserrat, Bahama Bermudas &c. and, in fine to every other Colony, Factory or Fort, that now doth, or hereafter may, hoit a British ensign; excepting only such Places as are included in the Charters of exclusive Trading English Companies; and from these the other People of England likewise are excluded.

Such a numerous Train of Commercial Rights and Privileges did the People of Scotland acquire by the Treaty of Union with the People of England;

The Lords Commissioners for Scotland were indeed well aware of the great Wealth that would flow into their Country, from such truly important Acquisitions; and therefore in treating with the Lords Commissioners of England, about a temporary Exemption from several English Taxes, their Lordships, of Scotland, were pleased to express themselves in the following Words.

“ But they do propose an Exemption from all other Burthens and Excises within Scotland for a competent Time, to be adjusted in the course of this Treaty; that the Subjects of Scotland may (BY THE BENEFIT ARISING FROM THE COMMUNICATION OF TRADE) be in a Capacity to bear a Proportion of OTHER Burthens and Excises— Printed Minutes. Page 28

But the Lords Commissioners for Scotland were treating with Peers and Commoners of England who had traced deep the Roots of EMPIRE and clearly discerned the remote Causes of NATIONAL GREATNESS.

Their Lordships, of England, therefore preferred the Matter so far, that the Lords Commissioners for Scotland did at last acknowledge in the following Words, not only the full Importance of all the said Commercial Rights and Privileges, but even the Justice and the National Necessity of AN EQUALITY of all Taxes or other Burthens.

“ That the Subjects of Scotland may by the Benefit of Trade be enabled cheerfully to bear an Equality OF ALL OTHER Burthens, WHICH will greatly advance a firm Union and Coalition of Affections and Interests between the Two Kingdoms”, Printed Minutes, Page 59.

I mention these Things only to shew what Sentiments the Lords Commissioners for Scotland entertained concerning the national Value and Importance of all these Commercial Rights and Privileges, believing that their Judgement in relation thereto, will be most satisfactory in regard to Scotland; however, to make these Matters somewhat plainer, I shall briefly enumerate the principal Advantages resulting to the People of Scotland, from the Right and Privilege of trading (upon equal Terms with the People of England) to all the English Colonies, Factories or Ports in Africa or America, &c.

Before the desired Union was effected, the People of Scotland were supplied at Second-hand with English Colony Commodities, and consequently neither could purchase them so cheap, nor be able to re-export the same to foreign Markets, after supplying their own Country therewith; but since the said Treaty hath given to the People of Scotland, a Right of Trading to all the English Colonies, Fac-

to take along with them one single Bale or Cask of English Woollen or any other Sort of Manufactures or Commodities.

The Whale-Fisheries in North America and Greenland, are opened to the People of Scotland, by various Bounties &c.

The Cod-Fisheries of Newfoundland, St. Lawrence, &c. are also open to them.

Their Herring Fisheries on the Coasts of Scotland are likewise supported by various Bounties &c.

Ship Timber, Cask, Pitch, Tar, Turpentine, Corn, Flour, Beef, Pork, Beaver and other Furs and Skins, &c. they may freely Purchase in the Colonies of Caada, Nova Scotia, New England, New York, Pensilvania and New Jersey.

The valuable article of Tobacco is also open to them the Colonies of Maryland and Virginia.

The thriving Articles of Rice and Indigo may freely be bought by them in Carolina.

The marketable West India Produce of Sugar, Rum, Melasses, Cotton, Coffee, Pimento, Mahogany, &c. they are at full Liberty to buy in the Islands of Jamaica, Barbadoes, Antigua, St. Christopher's, Nevis, Montserrat &c.

The Articles of Gum, Ivory, Gold-dust, Woods for Dyers Use, Negro Slaves, &c. they may freely buy on the African Coast, under the protection of our Forts or other establishments there.

In short, all these advantages, and the other Advantages arising to Scotland, from the Cattle, Sheep, and Linnen brought into England, are by the Lords Commissioners for Scotland comprehended under the general Words—Benefit arising from the Communication of Trade; and it is such a Communication of Trade, as will no Doubt induce the Landholders of England to concur in Judgement with the said Lords Commissioners, about the Justice and the national Necessity of speedily having a suitable Communication of Taxes.

## N U M B E R X V I.

THE preceding Account of the irrevocable Commercial Rights, Privileges and Advantages which the People of Scotland acquired by the Treaty of Union with the People of England, it will be necessary to add a brief Account of certain other Rights, Privileges and Advantages which the People of Scotland have derived from that parental Care wherewith the Parliament of Great Britain hath continually watched over their Welfare; for though these other Rights, Privileges, and Advantages immediately relate to the Constitution of Government and Civil Policy of Scotland, and therefore at first View may seem rather foreign to the present Purpose, yet, when the same come to be duly considered, it will most evidently appear, that the Manufactures and Trade of Scotland not only have been, but in each succeeding Year must continue to be, exceedingly benefited and increased the by.

I do not by this mean to enter into a Detail of every civil Right, Privilege and Advantage which the People of Scotland, in common with the People of England, have derived from general Laws made since the Union to promote the Weal of both Nations, but only to point out various civil Institutions and Regulations for the Benefit of Scotland in particular, which the Parliament hath been pleased to enact and establish: the doing whereof appears to me the more necessary, when I consider how essential, upon the present occasion, it is, to shew that the English Nation, with its wonted Generosity, hath added to the stipulated Rights, Privileges and Advantages communicated to Scotland by the Union, a Parliamentary Acquiescence for a farther Communication of every Right, Privilege and Advantage resulting from the various civil Institutions and Regulations herein mentioned.

By Statute 8th of Anne, Chap. 15. it appears that Noblemen, Barons and Freeholders in Scotland were obliged to attend the Lords Judiciary [Judges] of that Kingdom in their Circuits; which attendance is now declared to be burthensome and unnecessary; and it is thereby enacted that no Person whatsoever shall be obliged by himself, Tenant, or Servant, to attend the Lords Judiciary, either in going to, or coming from the Places where the Circuit Courts are held, except the Sheriff, or his Deputies, and their Officers.— By the same Statute, the exhibiting of Informations against Delinquents, by the Sheriff and Porteous Robt, is declared to be both grievous and unnecessary, and therefore the same is thereby discharged, &c.

The abolition of these Gothic Customs in Scotland, is so evidently beneficial to the Manufactures and Trade thereof, that I shall only say, it prevents the Loss of much Time and Money to the People of that Kingdom in general, and relieves their Nobility from a Sort of Attendance more nearly related to

several of them are permitted to remain, under certain Restrictions.

“ Provided always, that the Power and Jurisdiction hereby reserved to the Proprietors of Fairs or Markets, and of Coal Works, Salt Works, and Mines, any of them, shall not extend, or be construed to extend, to continue or refer to them, or any of them, any Power or Jurisdiction of issuing, judging or determining, in any Case whatsoever, inferring the Loss of Life, or Dismemberment.”

From these terrible Abuses of Sovereign Power, the People of Scotland were not only relieved by the said Statute, but the Purchase-Money of so great a Blessing to them, amounting to a very One Hundred and Fifty Thousand Pounds, was paid out of the Supplies of the Year 1747, for in is the Generosity of the English Nation towards the People of Scotland; and to prevent any Persons from explaining away this said Generosity, by any Reference to the Union Treaty, I must beg Leave to tell all such Persons, that by the 20th Article of the said Treaty, as ratified by the Parliaments of England and Scotland, all Heretable Jurisdictions, &c. in the latter, are referred to the Owners thereof, as Rights of Property; but it is not stipulated, as Rights, or in what Manner, those pernicious Rights, if taken away for the Benefit of Scotland, were to be paid for; and therefore, those who reap the Benefit, would have been to bear the Charge of that Abolition, if the Generosity of the English Nation had not laid the Burthen elsewhere.

I shall not attempt to explain in Words, what vast and endless Advantages have accrued, and must in every succeeding Year continue to accrue, with rapid Increase, to the Manufactures and Trade of Scotland, by the said Abolition of Heretable Jurisdictions, &c. in that Kingdom; because I am speaking in a Country where Liberty is every Man's Birthright, and where a bare perusal of these Hints about Heretable Jurisdictions will be apt to give every Man a strong Idea of what the People of Scotland owe to their being relieved from so great a Plague.

The last Article that I shall mention under this Head, is the Gothic Tenure of Lands, which in Scotland is called the Tenure of Ward Holding; but to avoid the using of many hard Words, it will be necessary to say that it is such a Tenure of Land as doth wholly, or in Part, require the Tenant to perform personal Services to their Land-Lords, instead of paying them Rents for the Land held; and those personal Services did for the most Part consist in making War, or Rebellion, whenever their Land-Lords or Chieftains ordered them to take the Field, for either Purposes; though some Part of the Lands in each great Estate were at the same Time held by the Performance of other personal Services, such as working for, or attending on their Chieftain, at certain Times of the Year, &c.

So that partly by military Operations, and partly by attending here, or raising there, the Culture and Improvements of the Lands of Scotland were very much obstructed, and the People of that Kingdom prevented from increasing Manufactures and Trade to their full Extent; but from this flavish Tenure of Lands, the People of Scotland were also relieved, by Statute 20th of George II. Chap. 50, although neither this, nor any other of the Civil Institutions and Regulations herein mentioned, do constitute any Part of the Union Treaty with Scotland.

## NUMBER XVII.

## N U M B E R XVII.

I AM now to shew what the Parliament of Great Britain hath done to promote the Fisheries and Linen, &c. Manufactures of Scotland, over and above the Performance of all those Matters and Things which are stipulated in the Treaty of Union; and upon this Occasion, I shall speak only of such Laws as are productive of Benefit and Advantage to the People of Scotland in particular, without taking notice of any other beneficial Laws from which the People of England have, in common with them, reap'd an Equality of Advantage.

But in order to understand these Matters rightly, it will be necessary in the first Place, for the Land holders of England to consider that their Ancestors took Care to have the English Nation almost wholly supplied with Linen of their own, or their poor Neighbours, making; and that this Nation is in effect supplied with Linen in the same Manner now as formerly, although in fact there are immense Quantities of Foreign Linens yearly consumed in England, for those Linens are purchased with our Woollens, &c. which the Buyers thereof could not pay for by any other Means.

Upon this fundamental Principle, all our Laws relating to the Linen Manufactures and Linen Manufactures of every other Country are, or should be founded, and upon this Foundation the Linen Manufactures of Scotland and Ireland have been, are, and still should continue to be encouraged; observing from Time to Time, that the yearly Exports or Sendings of English Merchandize to those Countries, do nearly balance the yearly Imports or Bringings of Merchandize from thence to England, to the End that the Encouragement to be given, may not *out-run the Reason of raising it.*

For it is owing to a nice Adjustment of these Matters, by the Rates of Duty, Drawback, Bounty, &c. on Hemp, Flax, Yarn, and Linen of different Countries and Sorts, that the vast and yearly increasing English Consumption thereof, hath not lessened, but much increased the Exports of our Woollen manufactures; I shall therefore only say that the keeping up of those Exports depends, in this Respect, upon our buying Linen at the *right Markets* and in *due Proportions*, it being quite possible for this Nation, by doing otherwise, to deplete our Woollen Exports a Million or more yearly, without increasing its Consumption of other Country Linen.

Having thus briefly shewn, *upon what Principles* and *how far*, the Linen Manufactures of Scotland ought to be encouraged on the Part of England, I shall now mention the several Encouragements which by a Parliamentary Acquiescence on Behalf of this Nation have accordingly been given for that Purpose.

And in order to shew these Encouragements in their true Light, it will in the first Place be necessary to say, that in the Year 1726 His Majesty King George the First wrote a most gracious Letter to the Royal Boroughs of Scotland, expressing a princely Concern for the Welfare of the People of that Kingdom, and intimating that several Sums of Money appropriated by the Union and by divers Acts of Parliament, for the Improvement of Fisheries and Manufactures in Scotland, had not been applied to those Uses for which they were principally intended: His Majesty likewise recommended to them in strong Terms the Consideration of those Improvements, and after pointing out the measures necessary to be previously taken by them, He was most graciously pleased to give them the following Royal Assurance.—“On Our Part, We assure you of Our Countenance and Encouragement in what you shall propose for the real good of your Country, *assisted with the greatest Assistance of Our united Kingdom.*” Given at Kensington 7th June, 1726, and counterfigued, Holles Newcastle.

From hence it appears, that promoting the Welfare of Scotland confidently with the King's Generosity prompted this Nation to push forward, after it had for almost Twenty Years been impeded by Scotch Mismanagement; for the Money applicable to those Purposes, was regularly paid by England according to the Articles of Union, and between the Years 1706 and 1726 the Parliament paid a Number of Laws to regulate, encourage and improve the Fisheries and Linen, &c. Manufactures of Scotland.

I do not mention these Laws as Acts of Generosity towards Scotland, but only to elucidate the Mismanagement before-mentioned; for as to the Laws comprehended under this Head, they all carried *Money along with them*, to improve the Fisheries and Linen, &c. Manufactures of Scotland; and first of all, there is a Clause in the Malt-Tax Act ending 24 June 1727, whereby all Monies levied in Scotland by Virtue thereof, above Twenty Thousand Pounds clear Money, are appropriated to encourage Fisheries and other Improvements in Scotland; which Clause hath I think been continued in every yearly Malt-Tax Act from the Year 1727 to the Year 1763 inclusive, and it may well be imagined

der Robertson, are all unalienably annexed to the Crown for ever; and the clear Rents and Produce of the same are thereby appropriated to the Purposes of civilizing the Inhabitants of the Highlands and Lives of Scotland, and of promoting among them, the Protestant Religion, good Government, Industry and Manufactures, and the Principles of Loyalty and Duty to His Majesty, &c. and to no other Use or Purpose whatsoever.

By Statute 26. George II. Chap. 20. The Bounty on coarse British Linens exported, is withdrawn as unnecessary, and Three Thousand Pounds a Year, for Nine Years, are thereby granted, out of the public Revenues raised in Scotland, for improving the Manufactory of coarse Linen in the Highlands.

By Statute 29. George II. Chap. 15. the Bounty on British Linens exported, is further continued for Fifteen Years, with some Increase, amounting to above Ten per Cent. of their Value in the whole.

On the 12th of April 1759, the Sum of Sixty nine Thousand &c. Pounds was granted by Parliament to pay the Debts upon the forfeited Estate of John Drummond: and on the 13. of May 1760 the farther sum of Two Thousand Five Hundred Pounds was granted for the same Purpose: by Statute 2. of George III. Chap. 17. there also was granted the Sum of Thirty Eight Thousand &c. Pounds, to pay the Debts upon the forfeited Estate of the late Simon Lord Lovat; so that upon the whole, the Grants to pay Debts on these forfeited Estates, amount to about One Hundred and Ten Thousand Pounds, and the clear Rents and Produce of these and the other before-mentioned Forfeited Estates are all appropriated to encourage Industry, Manufactures, &c. in Scotland, as aforesaid.

Some other Matters might be added under this Head, but they are less material, and would require more Explanation than the Brevity of these Observations will admit of.

## N U M B E R XVIII.

THE next Thing to be laid before the Landholders of England, is, a State of the Taxes of both Kingdoms.

By the Ninth Article of the Treaty of Union it is stipulated, that whenever the Sum of One Million, Nine Hundred Ninety Seven Thousand, Seven Hundred and Sixty Three Pounds, Eight Shillings, and Four Pence Halfpenny, shall be raised in England by a Land-Tax; Scotland shall be charged by the same Act with the farther Sum of Forty Eight Thousand Pounds, free of all Charges, as its Quota to such Tax; and proportionably for any greater or lesser Sum raised in England as aforesaid.

So that the People of Scotland never are to contribute quite *Six Pence* in the *Pound* towards any Sum raised by a Land-Tax in Great-Britain; although the People of England have voluntarily, and to generously contributed to raise the Value of the Lands of Scotland, by the various Civil Initiutions and Regulations, and by the many pecuniary Encouragements, which are mentioned in my two last Papers, No. 16 and 17.

HOUSE AND WINDOW-TAXES. By the Eleventh Article of the Union-Treaty, Scotland was exempted from Taxes on Houses and Windows until the 1st of August 1710; but from that Time hath been liable to pay equally with England, although the Parliament hath been pleased to make these Taxes unequal, by laying less upon Scotland than upon England; I am therefore to shew wherein that Inequality consists; and upon looking into the several Laws, whereby Taxes have been laid upon Houses, Windows or Lights in Great Britain, since the Year 1710, I find that by Statute the 20th of George II. Chap. 3. Scotland is not charged with the yearly Duty of Two Shillings a House, thereby laid upon every House in England.

## M A L T - T A X E S.

By the 14th Article of the Union, Scotland was exempted from the Malt-Tax during the War that was ended by the Treaty of Utrecht in 1713; but from that Time hath been liable to pay equally with England, and was from Year to Year accordingly charged with the usual Duty of Six Pence a Bushel, until the 24th of June 1725; from which Day to this present Year, the People of Scotland have paid only Three Pence per Bushel, while the People of England have been paying Six Pence per Bushel, for the Tax that is yearly laid upon Malt; and I find the Cause to be the same in relation to the Additional Duty that was laid upon Malt, by Statute 33d of George II. Chap. 7. for England is thereby charged Three Pence a Bushel, and Scotland with only Three Halfpence a Bushel.

foresaid fold: however, the Parliament of England thought fit to assent to the Inequality proposed in these Taxes by the Parliament of Scotland.

It will therefore be necessary to say, that by the Seventh Article of the said Treaty, it is stipulated that the Barrel of Ale or Beer, containing 34 Gallons English Measure, amounting to Twelve Gallons Scots present Measure, should not in Scotland be charged with more than Two Shillings, on account of the then subsisting Excise on each Barrel of Ale or Beer in England, which was Four Shillings and Nine Pence per Barrel; so that the Manufactures and Trade of England are loaded by this Means, with 2s. and 9d. per Barrel of Ale or Beer, more than can be laid upon the Manufactures and Trade of Scotland, until the Expiration of those English Duties, which constitute that 4s. od. per Barrel; all of which are, I think, laid for long Terms of Years, and not near expiring.

As to other Duties which have since been laid upon Beer and Ale, Scotland is liable to pay equally with England, and was accordingly charged, by Statute 8 of Anne, Chap. 7, with the additional Duty of Three Pence thereby laid upon each Barrel of Ale or strong Beer brewed for Sale; though even this final Addition seems to be discharged in Scotland, by a Clause in the annual Malt Tax Act ending 24 June 1727, Statute 12 of George I. Chap. 4; for it is there said, that Ale brewed in Scotland, during the Continuance of 3d. a Bushel Duty on Malt there, shall be chargeable with no higher Excise than Two Shillings a Barrel; and by Statute, 11 of George 3. Chap. 7, which lays an additional Duty of Three Shillings per Barrel on Strong Beer and Ale in England, only Eight Nineteenths of Three Shillings per Barrel are thereby laid in Scotland; so that upon the whole of these Taxes, there is a very great Difference between English and Scotch Taxations, upon Strong Beer and Ale, as will more plainly appear by the following State thereof, made for one Barrel and reckoning only three Bushels of Malt.

	England.	Scotland.
Malt Tax, usual	0 1 6	0 0 9
new	0 0 9	0 0 4½
Beer Tax, at Union	0 4 9	0 0 2 0
8 Anne	0 0 3	0 0 0
1 Geo. 3.	0 3	0 0 1 3½
Totals	£ 0 10 3	0 4 5
Difference per Barrel	0 5 10	

So that the Manufactures and Trade of England are, by this Inequality in the Malt and Beer Taxes, loaded with more than a double Burthen, comparatively with Scotland, although by the Seventh Article of the Union, the stipulated Inequality of these Taxes is not more than Two Shillings and Nine Pence per Barrel, in the Rate of Taxation; with the farther Inequality of near One Third Part in the Measure; for I have some Reason to believe that Eight Gallons and a Half Scots Measure, are nearly equal to Thirty four English Gallons Ale Measure, although 12 Scots Gallons are by the Union deemed equivalent to 34 English Gallons; but Two Pence Sterling per Scots Gallon, was the Duty payable for Ale in Scotland, before the Union, and by thus reckoning 12 Scots Gallons equal to 34 English Ale Gallons, no higher Duty was by the Union brought upon Ale in Scotland, until the before-mentioned additional Duties were laid by the Parliament of Great Britain.

But even these Inequalities, great and alarming as they are, fall much short of the Inequality between the English and Scotch Prices of Malt-Liquors; for it appears by the Seventh Article of the Union Treaty, that Ale and Strong Beer were then retailed in Scotland at Two Pence the Scots Pint [making almost Five English Pints] including Duties and the Retailers Profits; and it also appears by a Clause in Statute 12 of George I. Chap. 4. that the Retail Price of Ale in Scotland, was then fixed at less than Two Pence Farthing the Scots Pint; so that the Manufacturers of Woollen, Linen, Silk, Leather, Plate, Copper, Brads, Iron, Tin, Wood- &c. and all other Sorts of working People in Scotland, are supplied with Malt Liquor at about One Fourth Part of the Expence, Man for Man and Pint for Pint, that the like Sorts of Manufacturers and working People in England have to pay out of their Wages for that great Necessary of Life.

And yet for all this, Scotland is, by the Sixth Article of the Union Treaty, to have the same Allowances, and Drawbacks, &c. as



English Nation almost wholly supplied with Linen of their own, or their poor Neighbours, making; and that this Nation is in effect supplied with Linen in the same Manner now as formerly, although in fact there are immense Quantities of Foreign Linens yearly consumed in England, for those Linens are purchased with our Woollens, &c. which the Buyers thereof could not pay for by any other Means.

Upon this fundamental Principle, all our Laws relating to the Linen Manufactures and Linen Manufactures of every other Country are, or should be founded, and upon this Foundation the Linen Manufactures of Scotland and Ireland have been, are, and still should continue to be encouraged; observing from Time to Time, that the yearly Exports or Sendings of English Merchandize to those Countries, do nearly ballance the yearly Imports or Bringings of Merchandize from thence to England, to the End that the Encouragement to given, may not *out-run the REASON of giving it.*

For it is owing to a nice Adjustment of these Matters, by the Rates of Duty, Draw-back, Bounty, &c. on Hemp, Flax, Yarn, and Linen of different Countries and Sorts, that the vast and yearly increasing English Consumption thereof, hath not lessened, but much increased the Exports of our Woollen manufactures; I shall therefore only say that the keeping up of those Exports depends, in this Respect, upon our buying Linen at the *right Markets* and in *due Proportion*, it being quite possible for this Nation, by doing otherwise, to decrease our Woollen Exports a Million or more yearly, without increasing its Consumption of other Country Linen.

Having thus briefly shewn, upon what Principles, and *how far*, the Linen Manufactures of Scotland ought to be encouraged on the Part of England, I shall now mention the several Encouragements which by a Parliamentary Act were given for that Purpose.

And in order to shew these Encouragements in their true Light, it will in the first Place be necessary to say, that in the Year 1726 His Majesty King George the First wrote a most gracious Letter to the Royal Boroughs of Scotland, expressing a princely Concern for the Welfare of the People of that Kingdom, and intimating that several Sums of Money appropriated by the Union and by divers Acts of Parliament, for the Improvement of Fisheries and Manufactures in Scotland, had not been applied to those Uses for which they were principally intended: His Majesty likewise recommended to them in strong Terms the Consideration of those Improvements, and after pointing out the measures necessary to be previously taken by them, He was most graciously pleased to give them the following Royal Assurance.—“On Our Part, We assure you of Our Countenance and Encouragement in what you shall propose for the real good of your Country, *consistent with the general Interest of Our united Kingdom.*”

Given at Kensington 7th June, 1726, and countersigned, Holles Newcastle.

From hence it appears, that promoting the Welfare of Scotland consistently with the Welfare of England, was a Thing that English Generosity promised this Nation to push forward, after it had for almost Twenty Years been impeded by Scotch Mismanagement; for the Money applicable to those Purposes, was regularly paid by England according to the Articles of Union, and between the Years 1706 and 1726 the Parliament passed a Number of Laws to regulate, encourage and improve the Fisheries and Linen, &c. Manufactures of Scotland.

I do not mention these Laws as Acts of Generosity towards Scotland, but only to elucidate the Mismanagement before-mentioned; for as to the Laws comprehended under this Head, they all carried *Money along with them*, to improve the Fisheries and Linen &c. Manufactures of Scotland; and first of all, there is a Clause in the Malt-Tax Act ending 24 June 1727, whereby all Monies levied in Scotland by Virtue thereof, above Twenty Thousand Pounds clear Money, are appropriated to encourage Fisheries and other Improvements in Scotland; which Clause hath since been continued in every yearly Malt-Tax Act from the Year 1727 to the Year 1763 inclusive, and it may well be imagined that those Clauses have afforded solid Encouragement to the Fisheries and Linen &c. Manufactures of Scotland.

By Statute 15 and 16 of George II. Chap. 29, a Bounty is granted on British Linens exported, amounting to about Ten per Cent. of their Value; and by Statute 18, George II. Chap. 25, other Bounties, somewhat less, are granted for a further Term.

By Statute 25, George II. Chap. 41, the forfeited Estates of the late Simon Lord Lovat, John Drummond, George late Earl of Cromarty, and Archibald Mac Donald, together with the Barony of Strowan and other Lands forfeited in the Year 1690 by Alexander

Bounty on British Linens exported, is further continued for Fifteen Years, with some Increase, amounting to above Ten per Cent. of their Value in the whole.

On the 14th of April 1759, the Sum of Sixty nine Thousand &c. Pounds was granted by Parliament to pay the Debts upon the forfeited Estate of John Drummond; and on the 13 of May 1760 the farther sum of Two Thousand Five Hundred Pounds was granted for the same Purpose: by Statute 2, of George III. Chap. 17, there also was granted the Sum of Thirty Eight Thousand &c. Pounds, to pay the Debts upon the forfeited Estate of the late Simon Lord Lovat; so that upon the Whole, the Grants to pay Debts on these forfeited Estates, amount to about One Hundred and Ten Thousand Pounds, and the clear Rents and Produce of these and the other before-mentioned Forfeited Estates are all appropriated to encourage Industry, Manufactures, &c. in Scotland, as aforesaid.

Some other Matters might be added under this Head, but they are jets material, and would require more Explanation than the Brevity of these Observations will admit of.

NUMBER XVIII.

THE next Thing to be laid before the Landholders of England, is, a State of the Taxes of both Kingdoms.

L A N D - T A X .

By the Ninth Article of the Treaty of Union it is stipulated, that whenever the Sum of One Million, Nine Hundred Ninety Seven Thousand, Seven Hundred and Sixty Three Pounds, Eight Shillings, and Four Pence Halfpenny, shall be raised in England by a Land-Tax; Scotland shall be charged by the same Act with the farther Sum of Forty Eight Thousand Pounds, free of all Charges, as its Quota to such Tax; and proportionably for any greater or lesser Sum raised in England as aforesaid.

So that the People of Scotland never are to contribute quite *Six Pence* in the Pound towards any Sum raised by a Land-Tax in Great-Britain; although the People of England have voluntarily, and so generously contributed to raise the Value of the Lands of Scotland, by the various Civil Institutions and Regulations, and by the many pecuniary Encouragements, which are mentioned in my two last Papers, No. 16 and 17.

H O U S E AND W I N D O W - T A X E S .

By the Eleventh Article of the Union-Treaty, Scotland was exempted from Taxes on Houses and Windows until the 1st of August 1710; but from that Time hath been liable to pay equally with England, although the Parliament hath been pleased to make these Taxes unequal, by laying less upon Scotland than upon England; I am therefore to shew wherein that Inequality consists; and upon looking into the several Laws, whereby Taxes have been laid upon Houses, Windows or Lights in Great Britain, since the Year 1710, I find that by Statute the 20th of George II. Chap. 3, Scotland is not charged with the yearly Duty of Two Shillings a House, thereby laid upon every Houle in England.

M A L T - T A X E S .

By the 14th Article of the Union, Scotland was exempted from the Malt-Tax during the War that was ended by the Treaty of Utrecht in 1713; but from that Time hath been liable to pay equally with England, and was from Year to Year accordingly charged with the usual Duty of Six Pence a Bushel, until the 24th of June 1725; from which Day to this present Year, the People of Scotland have paid only Three Pence per Bushel, while the People of England have been paying Six Pence per Bushel, for the Tax that is yearly laid upon Malt; and I find the Cafe to be the same in relation to the Additional Duty that was laid upon Malt, by Statute 33d of George II. Chap. 7, for England is thereby charged Three Pence a Bushel, and Scotland with only Three Halfpence a Bushel.

A L E AND B E E R - T A X E S .

By the Treaty of Union, as first concluded by the Commissioners for both Kingdoms, these Taxes were to have been equal; for the Lords Commissioners of England so clearly foresaw the prejudicial Consequences, which sooner or later would be brought upon our Manufactures and Trade, by any long enduring Inequality of Taxes upon the common Necessaries of Life, that they neither would, nor did consent to any such Thing; well knowing that the lighter loaded Commodity or Manufacture would be first at Market and

per Barrel of Ale or Beer, more than can be laid upon the Manufactures and Trade of Scotland, until the Expiration of those English Duties, which constitute that 4s. 9d. per Barrel; all of which are, I think, laid for long Terms of Years, and not near expiring.

As to other Duties which have since been laid upon Beer and Ale, Scotland is liable to pay equally with England, and was accordingly charged, by Statute 8 of Anne, Chap. 7, with the additional Duty of Three Pence thereby laid upon each Barrel of Ale or strong Beer brewed for Sale; though even this small Addition seems to be discharged in Scotland, by a Clause in the annual Malt Tax Act ending 24 June 1727, Statute 12 of George I. Chap. 4; for it is there said, that Ale brewed in Scotland, during the Continuance of 3d. a Bushel Duty on Malt there, shall be chargeable with no higher Excise than Two Shillings a Barrel; and by Statute, it of George 3, Chap. 7, which lays an additional Duty of Three Shillings per Barrel on Strong Beer and Ale in England, only Eight Nineteenths of Three Shillings per Barrel are thereby laid in Scotland; so that upon the whole of these Taxes, there is a very great Difference between English and Scotch Taxations upon Strong Beer and Ale, as will more plainly appear by the following State thereof, made for one barrel and reckoning only three Bushels of Malt.

	England.	Scotland.
Malt Tax, usual	0 1 6	0 0 9
new	0 0 9	0 0 4½
Beer Tax, at Union	0 4 9	0 2 0
8 Anne	0 0 3	0 0 0
1 Geo. 3.	0 0 3	0 0 1 3½
Totals	£ 0 10 3	0 4 5
Difference per Barrel	0 4 5	0 4 5

So that the Manufactures and Trade of England are, by this Inequality in the Malt and Beer Taxes, loaded with more than a double Burthen, comparatively with Scotland, although by the Seventh Article of the Union, the stipulated Inequality of these Taxes is not more than Two Shillings and Nine Pence per Barrel, in the Rate of Taxation; with the farther Inequality of near One Third Part in the Measure; for I have some Reason to believe that Eight Gallons and a Half Scots Measure, are nearly equal to Thirty four English Gallons Ale Measure, although 12 Scots Gallons are by the Union deemed equivalent to 34 English Gallons; but Two Pence Sterling per Scots Gallon, was the Duty payable for Ale in Scotland, before the Union, and by thus reckoning 12 Scots Gallons equal to 34 English Ale Gallons, no higher Duty was by the Union brought upon Ale in Scotland, until the before-mentioned additional Duties were laid by the Parliament of Great Britain.

But even these Inequalities, great and alarming as they are, fall much short of the Inequality between the English and Scotch Prices of Malt-Liquors; for it appears by the Seventh Article of the Union Treaty, that Ale and Strong Beer were then retailed in Scotland at Two Pence the Scots Pint [making almost Five English Pints] including Duties and the Retailers Profits; and it also appears by a Clause in Statute 12 of George I. Chap. 4, that the Retail Price of Ale in Scotland, was then fixed at less than Two Pence Farthing the Scots Pint; so that the Manufacturers of Woollen, Linnen, Silk, Lea, &c. and all other Sorts of working People in Scotland, are supplied with Malt Liquor at about One Fourth Part of the Expence, Man for Man and Pint for Pint, that the like Sorts of Manufacturers and working People in England have to pay out of their Wages for that great Necessary of Life.

And yet for all this, Scotland is, by the Sixth Article of the Union Treaty, to have the same Allowances, and Drawbacks, &c. as England; Eight Shillings per Barrel are therefore to be allowed for each Barrel of Scotch Ale or strong Beer exported as Merchandize; just as if the same were English Ale or Beer; although England pays for Duties thereon, as above stated, 10s. 3d. per Barrel, and Scotland pays only 4s. 5d. per Barrel!—into such unaccountably dangerous Circumstances, have these unstimulated Inequalities of Taxes brought the English Nation.

[To be continued.]

564	87,845	hhds.	87,528
111	298,980		74,745
598	19,711		74,745
334	21,704		
210	24,728		
—	21,642		
—	211,135		
81	54,384		

97—48,922  
125—57,333  
44—50,476  
81—54,384  
547—211,135  
210—24,728  
334—21,704  
598—19,711  
111—298,980  
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44—50,476  
81—54,384

Trade v  
Exports: Lead, falt  
wheat—Imports: Wine  
Scotland, is remitted  
book, page 100.

Trade w  
Exports: Dried cod,  
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However, the unio Iofs to Scotland, whic wife have made irrepa the English colonies, the herrings than France forded; and instead sixteen livres per last, of twice sixteen shilling various other encoura so that when the pub come to be called for, of opinion it will from yearly exported from of one hundred thous num, in their exports.

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East-India goods—Bal  
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OBSERVATIONS ON THE NEW CYDER TAX, &c. BY J. MASSIE.

NUMBER XIX.

IT will now be necessary to lay before the Landholders of England, some Account of the Consequences which have resulted to the Manufactures, Fisheries and Trade of Scotland, from the Terms of Union, mentioned in my Paper No. 12, and explained in No. 13, 14 & 15; also, from the various untipulated Civil Institutions and Regulations recited in No. 16; likewise, from the Parliamentary Grants of Forfeited Estates, Money, Bounties on Exportation &c. set forth in No. 17; and moreover, from the untipulated Inequalities between Taxes in England and Scotland, stated in No. 18.

The Consequences of all these Matters and Things should, I say, be laid before the Landholders of England; and yet, I very much doubt whether any English Landholder ever did, or will see a complete Account of those Consequences to the present Time; for upon looking into the printed Journals of The Honourable House of Commons, I find by an account of Goods exported to the British American Colonies, that the Inspector-general of Exports and Imports, receives NO ACCOUNTS from Scotland — Journals, 1727 to 1732, Vol. 21. Page 723.

I do not indeed find that the Commissioners for Trade and Plantations have, upon any Occasion, acquainted either House of Parliament, that they receive no Accounts from Scotland, and therefore I hope that the said Commissioners are duly informed about all these Matters; though I cannot help thinking that their Information, in this Respect, would be much more certain and regular, if Two of them, duly qualified and properly instructed, were appointed to yearly inspect, and report to Parliament, the State of the Manufactures, Fisheries and Trade of Scotland, while other Commissioners did the like for England.

But however well or ill those Commissioners have been, are, or shall be informed of all such Matters, the State of them for Time past, is not discoverable by Three Thousand Books, Pamphlets, Parliamentary &c. Cases, and Manuscripts which I have consulted for that and other Purposes; though the following particulars relative thereto, will enable the Landholders of England to form a general Idea of the Rate at which the Manufactures, Fisheries and Trade of Scotland have been, or are likely to be, increased and extended, by the various Encouragements beforementioned.

WOOLLEN MANUFACTURY.

By the Fifteenth Article of the Treaty of Union, as ratified by the Parliaments of England and Scotland, it is stipulated "that Two Thousand pounds per Annum for the Space of Seven Years, shall be applied towards encouraging and promoting the Manufacture of coarse Wool within those Shires [in Scotland] which produce the Wool — and that afterwards the same shall be wholly applied towards the encouraging and promoting the Fisheries, and such other Manufactures and Improvements in Scotland, as may most conduce to the general Good of the united Kingdom.

From hence it plainly appears, that the Manufacturing of any other Wool in Scotland, than what is produced there, was not intended by the Union-Treaty; and to form any contrary Supposition, in relation to other Country Wool, would be to suppose that the People of England have given up their future Wealth, Naval Power and Greatness; because, the same were derived from, are still supported by, and cannot be maintained without the WOOLLEN MANUFACTURY.

I am therefore exceedingly surprized to find, that the Exportation of Wool and Woollen Yarn from Ireland to this Kingdom, is not confined to such Ports of England as are convenient for our Woollen Manufactures, but, by Statute the 26 of George 2 Chap. 11, is extended to all the Ports of Great Britain; because, I do not know of any other Means whereby the People of England can continue to pay for the vast Quantities of Scotch

An Account of the Quantities of Scotch Linen Cloth for Sale, stamped in Scotland; distinguishing the Quantity and Value thereof in each Year from 1728 to 1759.

Table with 5 columns: Years, Quantities Yards, Values £, s, d. Rows range from 1728 to 1759.

N. B. according to an Article in the Daily Advertiser for Saturday 7 Jan. 1764, dated Edinburgh Dec. 31st. there were stamped for Sale in Scotland, within the last Year, 12 Millions 399 Thousand 656 Yards of Scotch Linen Cloth; and the Increase in Value, upon that Year's Account only, is there said to be Seventy Seven Thousand &c. Pounds: so that the said Manufactory may now be rated at Twelve Millions of Yards yearly, Value Six Hundred Thousand Pounds Sterling a Year.

NUMBER XX.

Linen Manufactory continued.

THE preceding Account of Scotch Linen Cloth manufactured for Sale, doth indeed exhibit a most striking Proof of what English Generosity hath done, by giving so many Encouragements to the Manufactures, Fisheries and Trade of Scotland; and yet, the Force and Influence of this Generosity, are so far from having wrought their utmost Effect, that in Twenty Years more, it is probable the Scotch Nation will have Twenty Million Yards of Linen Cloth yearly to spare for the Use of the generous People of England.

But amidst all this Flow of English Generosity into Scotland, it will be highly expedient for the Landholders of England to well consider how far all these Matters and Things may, or may not quadrate with the general Weal of those Three united Kingdoms which constitute the BRITISH EMPIRE; because it is owing to a truly wife Concili-

Part 1, Page 53, though each amounted to near Half a Million a Year.

By thus trading upon equal Terms, and to so comparatively great an annual Amount, the Two Kingdoms of England and Ireland do mutually aid, assist and strengthen each other, as it is highly necessary that Nations united in Interest and Allegiance ever should do; and if any Person can make it appear to the People of England, that Scotland co-operates in the same Manner, to give Stability to the BRITISH EMPIRE, I shall, when that is done, think with Pleasure of the vast Increase there hath been, and still is likely to be, in the Linen Manufactures of Scotland.

But if by any great Disparity between the Weight of Taxes in Scotland and Ireland, the Linen Manufactures of the former continue rapidly increasing, while those of the latter move but slowly forward, the Strength of the British Empire will be impaired thereby, and both England and Ireland become great Sufferers; because the Ability of Ireland to trade with England, chiefly depends upon the English Demand for Irish Linen, Linen Yarn, Wool and Woollen Yarn, and the less we take of those Articles from them, the less will they be able to take of our Commodities and Manufactures.

The Landholders of England will likewise be pleased to consider, that several northern Nations and States which yearly consume vast Quantities of English Woollen Manufactures, are not able to pay for the same by any other Means than exchanging their Linen Cloth, Yarn &c. for our Woollens; and in this Trade, the People of Ireland are so far interested, that it secures to them an English Demand, for Irish Woollen and Worsted Yarn, and Wool, to the Amount of more than One Hundred Thousand Pounds per Annum, which could not otherwise be disposed of, without impairing the Strength, and affecting the Stability of the British Empire.

So that upon the Whole, the regulating of our Linen Trade, consistently with the general Weal of the Three united Kingdoms, and keeping the same so regulated, from Time to Time, as the Circumstances of Things alter, really do require much wary Circumspection and mature Consideration; but previous thereto, it will be necessary to ascertain, as nearly as may be, the usual yearly Consumption of other Country Linen in England; and upon comparing the Imports with the Re-exports thereof, for 3 1/2 Years ending in 1699, I reckon the then yearly Home Consumption at Twenty one Million of Yards.

Since that Time the English Consumption of other Country Linen is much increased, and it hath of late Years been said that Thirty two Millions of Yards are yearly imported, but the Writers who have said this, do not mention what Part of that Linen was re-exported; however, there are great Quantities of Scotch Linen yearly brought into England by Land, and consumed here, so that until better Information can be obtained of these Matters, the yearly English Consumption of all other Country Linens may be rated at Thirty Million of Yards.

The Business therefore is, to have the People of England yearly provided with Thirty Million Yards of other Country Linens, of

Manufacturers of Woollen, Linen, Plate, Copper, Brass, Iron &c. and all other Sorts of wools, are supplied with Malt; and I find the Cafe in relation to the Additional upon Malt, by Statute 33d Chap. 7, for England is Three Pence a Bushel, and the same Allowance, and Draw BEER-TAXES. of Union, as first concluded for both Kingdoms, to have been equal; for the members of England so clearly would be brought upon our Trade, by any long extension of Taxes upon the common, that they neither would, to any such Thing; well e lighter loaded Commodity would be first at Market and

[To be continued

factories of Scotland. I do not mention these Laws as Acts of Generosity towards Scotland, but only to elucidate the Mismanagement before-mentioned; for as to the Laws comprehended under this Head, they all carried Money along with them, to improve the Fisheries and Linnen &c. Manufactories of Scotland; and first of all, there is a Clause in the Malt-Tax Act ending 24 June 1727, whereby all Monies levied in Scotland by Virtue thereof, above Twenty Thousand Pounds clear Money, are appropriated to encourage Fisheries and other Improvements in Scotland; which Clause hath been continued in every yearly Malt-Tax Act from the Year 1727 to the Year 1763 inclusive, and it may well be imagined that those Clauses have afforded solid Encouragement to the Fisheries and Linnen &c. Manufactories of Scotland.

By Statute 15 and 16 of George II. Chap. 29. a Bounty is granted on British Linnens exported, amounting to about Ten per Cent. of their Value; and by Statute 18. George II. Chap. 25. other Bounties, somewhat less, are granted for a further Term.

By Statute 25. George II. Chap. 41. the Forfeited Estates of the late Simon Lord Lovat, John Drummond, George late Earl of Glemarty, and Archibald Mac Donald, together with the Barony of Strouan and other Lands forfeited in the Year 1692 by Alexan-

in 1713; but from that Time hath been liable to pay equally with England, and was from Year to Year accordingly charged with the usual Duty of Six Pence a Bushel, until the 24th of June 1725; from which Day to this present Year, the People of Scotland have paid only Three Pence per Bushel, while the People of England have been paying Six Pence per Bushel, for the Tax that is yearly laid upon Malt; and I find the Cafe to be the same in relation to the Additional Duty that was laid upon Malt, by Statute 33d of George II. Chap. 7. for England is thereby charged Three Pence a Bushel, and Scotland with only Three Halfpence a Bushel.

ALL AND BEER-TAXES.

By the Treaty of Union, as first concluded by the Commissioners for both Kingdoms, these Taxes were to have been equal; for the Lords Commissioners of England so clearly foresaw the prejudicial Consequences, which sooner or later would be brought upon our Manufactures and Trade, by any long continuing Inequality of Taxes upon the common Necessaries of Life, that they neither would, nor did consent to any such Thing; well knowing that the lighter loaded Commodity or Manufacture would be first at Market and

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And yet for all this, Scotland Sixth Article of the Union Treaty the same Allowances, and Draw England; Eight Shillings per therefore to be allowed for Scotch Ale or strong Beer exported, just as if the same were or Beer; although England is thereon, as above stated, 10s. and Scotland pays only 4s. 5d. into such nationally dangerous have these unmitigated Inequal brought the English Nation.

[To be continued

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WOOLLEN MANUFACTURE. By the Fifteenth Article of the Treaty of Union, as ratified by the Parliaments of England and Scotland, it is stipulated "that Two Thousand pounds per Annum for the Space of Seven Years, shall be applied towards encouraging and promoting the Manufacture of coarse Wool within those Shires [in Scotland] which produce the Wool—and that afterwards the same shall be wholly applied towards the encouraging and promoting the Fisheries, and such other Manufactures and Improvements in Scotland, as may most conduce to the general Good of the united Kingdom.

From hence it plainly appears, that the Manufacturing of any other Wool in Scotland, than what is produced there, was not intended by the Union-Treaty; and to form any contrary Supposition, in relation to other Country Wool, would be to suppose that the People of England have given up their future Wealth, Naval Power and Greatness; because, the same were derived from, are still supported by, and cannot be maintained without the WOOLLEN MANUFACTURE.

I am therefore exceedingly surprized to find, that the Exportation of Wool and Woollen Yarn from Ireland to this Kingdom, is not confined to such Ports of England as are convenient for our Woollen Manufactures, but, by Statute the 26 of George 2. Chap. 11, is extended to all the Ports of Great Britain; because, I do not know of any other Means whereby the People of England can continue to pay for the vast Quantities of Scotch Linnen they yearly consume, than by receiving the same in Exchange for their Woollen Manufactures, nor do I see how an Equality of Trade can be otherwise maintained.

For the natural Products of England and Scotland are so nearly alike in all respects, that neither Kingdom can properly be said to stand in need of any Trade with the other, excepting what arises from an Exchange of English Woollens for Scotch Linnens as aforesaid; although lower Rates of Taxes and Rents in Scotland than in England, do make Scotch Cattle, Sheep, Coals, &c. so much cheaper than the like can be afforded for in England, as to force a Trade therein with this Nation, upon which a great Balance is yearly gained by Scotland.

Before the Union of the Two Kingdoms, England could indeed pay for large Quantities of Scotch Linnen, by English Colony Commodities, but the Union hath dried up that great Resource, and now we have nothing left to help us in this Cafe, but our Woollen Manufacture; so that if by the Importation or Sending of either English or Irish Wool or Woollen Yarn into Scotland, the People thereof come to supply themselves with Woollen Manufactures, I cannot, and therefore desire Some other Person will, inform this Nation, how the Scotch Linnens consumed here is to be paid for.

LINEN MANUFACTURE. In my Paper No. 17 I have shewn upon what Principle, and how far the Linnens Manufactures of Scotland ought to be encouraged on the Part of England; and in this Paper I have again spoken of them in such a Way, as will, I think, render any farther Preface to the following Account, quite unnecessary.

1752	8,759,943	409,047	6	7
1753	9,422,593	445,321	18	1
1754	8,914,369	406,816	8	—
1755	8,122,472	345,349	14	6
1756	8,547,153	367,721	10	10
1757	9,764,408	401,511	9	9
1758	10,624,435	424,141	10	7
1759	10,830,707	451,390	17	3

N. B. according to an Article in the Daily Advertiser for Saturday 7 Jan. 1764, dated Edinburgh Dec. 31st. there were stamped for Sale in Scotland, within the last Year, 12 Millions 399 Thousand 656 Yards of Scotch Linnen Cloth; and the Increase in Value, upon that Year's Account only, is there said to be Seventy Seven Thousand &c. Pounds: so that the said Manufacture may now be rated at Twelve Millions of Yards yearly, Value Six Hundred Thousand Pounds Sterling a Year.

NUMBER XX.

Linen Manufacture continued. THE preceding Account of Scotch Linnens manufactured for Sale, doth indeed exhibit a most striking Proof of what English Generosity hath done, by giving so many Encouragements to the Manufactures, Fisheries and Trade of Scotland; and yet, the Force and Influence of this Generosity, are so far from having wrought their utmost Effect, that in Twenty Years more, it is probable the Scotch Nation will have Twenty Million Yards of Linnen Cloth yearly to spare for the Use of the generous People of England.

But amidst all this Flow of English Generosity into Scotland, it will be highly expedient for the Landholders of England to well consider how far all these Matters and Things may, or may not quadrate with the general Weal of those Three united Kingdoms which constitute the BRITISH EMPIRE; because it is owing to a truly wise Conciliation of their Interests by Law, that a Same-ness in the natural Productions of those Three Kingdoms doth not now, as formerly it did, produce Discord and Poverty, but on the contrary, by an Union of Interests, hath made invincible, Three Nations which Division might of itself destroy.

To remove even from Thought, all Tendency towards so dire and general a Calamity, hath long been a main Object of British Councils, and the Proceedings in this respect, are indeed so deeply rooted in Wisdom, that a firm adherence to first Principles is the easy Condition of Continuing such diffusive Blessings; but to imagine that so much Felicity and Strength can be continued to the Three united Kingdoms, any longer than an Equilibrium is preserved between their respective conciliated Interests, is but another Way of imagining that there may be an Effect without a Cause.

It will therefore be expedient to inquire, how far the increasing Linnens Manufactures of Scotland are reconcilable with the Interest of the other Two united Kingdoms of England and Ireland, because Right and Wrong, in this Cafe, depend upon preserving, or not preserving, an Equality of Trade; and such Equality is so nearly preserved in the Trade between England and Ireland, that in Eight Years, from 1719 to 1726, there is not 500l. Difference between the whole Exports and Imports, according to Mr. Dobbs's Account,

those Articles from them, the less able to take of our Commodities

Landholders of England will likewise d to consider, that several northern Nations and States which yearly consume vast Quantities of English Woollen Manufactures, are not able to pay for the same by any other Means than exchanging their Linnens Cloth, Yarn &c. for our Woollens; and in this Trade, the People of Ireland are so far interested, that it secures to them an English Demand, for Irish Woollen and Worsted Yarn, and Wool, to the Amount of more than One Hundred Thousand Pounds per Annum, which could not otherwise be disposed of, without impairing the Strength, and affecting the Stability of the British Empire.

So that upon the Whole, the regulating of our Linnens Trade, consistently with the general Weal of the Three united Kingdoms, and keeping the same so regulated, from Time to Time, as the Circumstances of Things alter, really do require much wary Circumspection and mature Consideration; but previous thereto, it will be necessary to ascertain, as nearly as may be, the usual yearly Consumption of other Country Linnens in England; and upon comparing the Imports with the Re-exports thereof, for 34 Years ending in 1699. I reckon the then yearly Home Consumption at Twenty one Million of Yards.

Since that Time the English Consumption of other Country Linnens is much increased, and it hath of late Years been said that Thirty two Millions of Yards are yearly imported, but the Writers who have said this, do not mention what Part of that Linnens was re-exported; however, there are great Quantities of Scotch Linnens yearly brought into England by Land, and consumed here, so that until better Information can be obtained of these Matters, the yearly English Consumption of all other Country Linnens may be rated at Thirty Million of Yards.

The Business therefore is, to have the People of England yearly provided with Thirty Million Yards of other Country Linnens, of such Sorts, and in such Proportions from each Country, as may at once suit their Wants, and the present Circumstances of our Trade with those other Countries; encouraging on the one Hand, the English Consumption of such Linnens as come from Countries with which England trades upon gaining or only equal Terms, and on the other Hand, restraining the English Consumption of Linnens brought from Countries with which we have a losing Trade.

For if England and Ireland are to bear the Burthens of the British Empire, without due Aid therein from Scotland, and the People of the latter are nevertheless to have equal Bounties, Premiums and Drawbacks with this Nation, I desire that any Man, who can, will tell how, and by what Means, England and Ireland will be able to continue paying their present Rents and Taxes. —

NUMBER XXI.

NUMBER XXI.  
LEAD MINES.

ALL I have been able to learn concerning the lead mines of Scotland, is, that they afford plenty of lead, both for home consumption and exportation; so that it may well be reckoned a good article in the trade of that kingdom.

COAL MINES.

The exportation of coals from Scotland is so considerable an article, that the parliament of England thought fit to prohibit their being brought into this kingdom, at the time it was doubtful, whether or not the desired union could be effected, as is already mentioned in my paper No. 14.

FISHERIES.

The coast, &c. fisheries of Scotland are well known to be both extensive and profitable; but I have not been able to meet with any compleat account of the profit drawn from them by the people of that kingdom.

Their exportation of salmon seems, by Mr. Spruel's account current, &c. page 24, to have been an article of some consideration before the union; and a bounty of 4s. 6d. per barrel, may well be supposed to have made it more considerable since the union.

I do not find that the cod and ling fisheries yielded much profit to Scotland, before the union; nor can I tell how far the same have since been increased, by the bounties allowed on those sorts of fish.

But the herring fishery hath long been a great article in the trade of Scotland; though it received a severe check from the French, some time before our union with the Scotch nation; for in the year 1705, Mr. Spruel said, that while they had liberty to export herrings to France, there were above three thousand lasts [12 barrels to a last] of white herrings yearly exported from Clyde to the French ports, besides what were exported from Dunbar, Fife and the north coast from the Lewis [Island]—page 25 of his account current, &c.

This French prohibition of Scotch herrings, hath indeed been mentioned to me as a consequence of the union; but I had reasons for being of another opinion; and upon looking into the commercial edicts and arrests of Lewis XIV. I find that by an arr. bearing date the 6th of September 1701, a duty of eighty livres per last of 12 barrels, is laid upon Scotch herrings, which, by the French tariff established in 1664, were chargeable with only sixteen livres per last; so that the said high duty, amounting to a prohibition, neither was a consequence of the union, nor of Queen Anne's war against France, but was laid in time of full peace; and the same policy still subsists in relation to Dutch herrings in France, excepting when the French want to cajole the people of Holland, by a suspension of it; which, with good management, occasions more talking than eating of Dutch herrings.

However, the union treaty hath repaired that loss to Scotland, which French policy would otherwise have made irreparable; for it hath opened in the English colonies, a better market for Scotch herrings than France at any time seems to have afforded; and instead of paying a French duty of sixteen livres per last, they receive a British bounty of twice sixteen shillings per last; over and above various other encouragements already mentioned; so that when the public accounts of those bounties come to be called for, by proper authority, I am of opinion it will from thence appear, that the fish yearly exported from Scotland, do make an article of one hundred thousand pounds sterling per annum, in their exports.

FOREIGN TRADE.

Trade with Norway.

There are exported from Scotland to Norway, very near as much malted barley and other grain as the bulky merchandize brought from thence to Scotland amounts to in value.—Interest of Scotland considered; printed at Edinburgh, anno 1733, and dedicated to the late Duke of Argyll, when Earl of Ilay, page 99.

which small trade Ireland lost seventeen thousand pounds a year; and upon looking over the particular articles, I find reason for thinking that fourteen parts out of fifteen, of that trade belonged to Scotland.

Trade with British Colonies.

The author of the interest of Scotland considered says, "We [the Scotch] are gainers by our trade to the plantations; for all the goods we bring from thence for home consumption, are not equal in value to our own manufactured goods we send out." page 100.—But in this, and in every other branch of the foreign or maritime trade of Scotland, the author leaves his readers to find out by other means, the extent and gain or loss upon those trades.

And so scanty is all public information about these affairs in England, that I have been able to meet with only one account, which shews what share the people of Scotland have gained in our colony trade; and this is confined to our two colonies of Virginia and Maryland.

An account of the quantity of tobacco imported into Great Britain, and exported from it, in the four last years of peace, after the late tobacco-law took place, according to the Customhouse accounts.

	Imported, Hhds.	Exported, Hhds.
ENGLAND.	1752—55,997	48,922
	1753—70,925	57,353
	1754—59,744	50,476
	1755—71,881	54,384
	258,547	211,135
SCOTLAND.	1752—22,322	21,642
	1753—26,210	24,728
	1754—22,334	21,764
	1755—20,698	19,711
	91,564	87,845
Total	350,111	298,980
Average yearly	87,528	74,745
Imported	hhd.	87,528
Exported		74,745
Home consumption		12,783

To 87,528 hhd. at 10l. per hhd. £ 875,280  
To duty on 12,783 hhd. at 20l. 255,660

Annual income from tobacco - - - 1,130,940

From hence it appears, that Scotland hath gained one fourth part of the tobacco colony trade, though it pays only one hundredth part of the taxes of this kingdom; and that tobacco alone makes an article of two hundred thousand pounds sterling per annum in the exports of Scotland; to which I shall add only half that sum for the other northern colonies and sugar colonies; and then lay before the landholders of England such an imperfect abstract of the present yearly exports or loadings of merchandize from Scotland, as these defective materials will permit me to make.

Yearly Exports from Scotland.

	No	Account
Woollen	_____	_____
Linen	_____	600,000
Yarn, Tones, Thread, &c. not reckoned	_____	_____
Cotton, Wax, Leather, Paper, &c.	_____	no account
Copper, Brass, Iron, Wood	_____	no account
Lead	_____	no account
Coals	_____	no account
Cattle and sheep	_____	40,000
Beef and pork	_____	no account
Corn and grain	_____	no account

1705, Mr. Spruel said, that white herring to export herring to France above three thousand laits [12 barrels] white herrings yearly exported from French ports, besides what were exported from Dunbar, Fife and the north coast from the Lewis [Island]—page 25 of his account current, &c.

This French prohibition of Scotch herrings, hath indeed been mentioned to me as a consequence of the union; but I had reasons for being of another opinion; and upon looking into the commercial edicts and arrêts of Lewis XIV. I find that by an arrêt, bearing date the 6th of September 1701, a duty of eighty livres per lait of 12 barrels, is laid upon Scotch herrings, which, by the French tariff established in 1664, were chargeable with only sixteen livres per lait; so that the said high duty, amounting to a prohibition, neither was a consequence of the union, nor of Queen Anne's war against France, but was laid in time of full peace; and the same policy still subsists in relation to Dutch herrings in France, excepting when the French want to cajole the people of Holland, by a suspension of it; which, with good management, occasions more talking than eating of Dutch herrings.

However, the union treaty hath repaired that loss to Scotland, which French policy would otherwise have made irreparable; for it hath opened in the English colonies, a better market for Scotch herrings than France at any time seems to have afforded; and instead of paying a French duty of sixteen livres per lait, they receive a British bounty of twice sixteen shillings per lait; ever and above various other encouragements already mentioned; so that when the public accounts of those bounties come to be called for, by proper authority, I am of opinion it will from thence appear, that the fish yearly exported from Scotland, do make an article of one hundred thousand pounds sterling per annum, in their exports.

**FOREIGN TRADE.**

*Trade with Norway.*

There are exported from Scotland to Norway, very near as much malted barley and other grain as the bulky merchandize brought from thence to Scotland amounts to in value.—Interest of Scotland considered; printed at Edinburgh, anno 1733, and dedicated to the late Duke of Argyll, when Earl of Ilay, page 99.

*Trade to the Baltic, Hamburgh and Bremen.*

In good fishing years, the fish, Scotch salt and coarse woollen manufactures exported from Scotland to these places, are equal in value to the merchandize brought from thence to Scotland—Same book and page.

*Trade with Holland.*

Exports: Lead, lead ore, some coarse woollens—Imports: Velvet, bone lace, cambrick, and some East-India goods—Ballance seems by the course of exchange to be against Scotland—Same book and page.

*Trade with France.*

Exports: Lead, salted salmon, and sometimes wheat—Imports: Wines, brandy—Ballance against Scotland, is remitted by way of London—Same book, page 100.

*Trade to Spain, Portugal and Streights.*

Exports: Dried cod, coarse serges, and profit of freight in Scotch ships there employed on freight, are near equal in value to all the goods brought from thence to Scotland—Same book and page.

*Trade to Africa.*

In the year 1733, there were but few Scotch ships employed in this trade—Same book and page.

*Trade with Ireland.*

The author of the above quoted book says, that the dealings between Scotland and Ireland are scarce worth mentioning, page 101: from whence it may be presumed, that the same is a trifle, in comparison of the several branches of foreign trade already mentioned: it will therefore be necessary to say what that trifle was, about the time here spoken of, to the end that some guesses may at least be made about these matters; and upon looking into Mr. Debbs his essay on the trade of Ireland, part I. page 57, I find that the exports from Scotland and the Isle of Man to Ireland, amounted in value to thirty thousand, &c. pounds yearly, by

1754	59,744	50,476
1755	71,881	54,584
		258,547 - 211,135
1752	22,322	21,642
1753	26,210	24,728
1754	22,331	21,764
1755	20,698	19,711
Total	91,564	87,845
Average yearly	35,011	29,880
Imported	-	hhds. 87,528
Exported	-	74,745
Home consumption	-	12,783

To 87,528 hhds. at 10l. per hhd. £ 875,280  
To duty on 12,783 hhds. at 20l. 255,660

Annual income from tobacco - - 1,130,940

From hence it appears, that Scotland hath gained one fourth part of the tobacco colony trade, though it pays only one hundredth part of the taxes of this kingdom; and that tobacco alone makes an article of two hundred thousand pounds sterling per annum in the exports of Scotland; to which I shall add only half that sum for the other northern colonies and sugar colonies; and then lay before the landholders of England such an impetuous abstract of the present yearly exports or findings of merchandize from Scotland, as these defective materials will permit me to make.

*Yearly Exports from Scotland.*

Woollen	£	No account
Linen	600,000	
Yarn, Tones, Thread, &c. not reckoned		
Cotton, Wax, Leather, Paper, &c.	no account	
Copper, Brass, Iron, Wood	no account	
Lead	no account	
Coals	no account	
Cattle and sheep	40,000	
Beef and pork	no account	
Corn and grain	no account	
Malt and beer	no account	
Fish, guessed at	100,000	
Tobacco re-exported	200,000	
Other colony produce, guessed at	100,000	

Total of the known or guessed at articles 1,040,000

So that if the true state of all these things was known, I believe it would appear, that the yearly exports of merchandize from Scotland amount to one million five hundred thousand pounds sterling per annum; which I take to be seven times as much as all the exports from Scotland amounted to in value, the year before the union.

And yet the taxes of Scotland are so far from having kept pace with its trade, that they seem to have rather decreased as that hath extended; for in page 65 of the minutes of proceedings in the union treaty, there is a state of the yearly revenue and public income of Scotland, as it then was, amounting to one hundred and sixty thousand pounds sterling a year; notwithstanding all which, and the addition of various new taxes to support Queen Anne's war, the neat produce of the revenues of Scotland from 1708 to 1714 amounted only to 120,000l. a year, as I have already shewn by an authentic account thereof, extracted from a report made to the honourable House of Commons, printed by their order in 1718, and inserted in my paper No. 4.

By what means that reduction of 40,000l. a year in the taxes of Scotland was brought about, I know not; but I believe that those taxes have of late years undergone such farther reductions by funds for, and bounties, premiums, &c. on Scotch product and manufactures, that the remainder doth not exceed the money expended in Scotland by the troops quartered there; and if this be not the case, I desire that some person or other will let the people of England know the true state of these matters.

[ To be concluded in the next half sheet. ]

OBSERVATIONS ON THE NEW CYDER TAX, &c. BY J. MASSIE.

To 87,528 hhds. at 10l. per hhd. £ 875,280
To duty on 12,783 hhds. at 20l. 255,660

Annual income from tobacco - - 1,130,930

From hence it appears, that Scotland hath gained one fourth part of the tobacco colony trade, though it pays only one hundredth part of the taxes of this kingdom; and that tobacco alone makes an article of two hundred thousand pounds sterling per annum in the exports of Scotland; to which I shall add only half that sum for the other northern colonies and sugar colonies; and then lay before the landholders of England such an imperfect abstract of the present yearly exports or findings of merchandise from Scotland, as these defective materials will permit me to make.

Table with 2 columns: Item and Amount. Items include Woollen, Linen, Yarn, Tones, Thread, &c., Cotton, Leather, Paper, &c., Copper, Brass, Iron, Wood, Lead, Coals, Cattle and sheep, Beef and pork, Corn and grain, Malt and beer, Fish, guessed at, Tobacco re-exported, Other colony produce, guessed at.

Total of the known or guessed at articles 1,040,000
So that if the true state of all these things was known, I believe it would appear, that the yearly exports of merchandise from Scotland amount to one million five hundred thousand pounds sterling per annum; which I take to be seven times as much as all the exports from Scotland amounted to in value, the year before the union.

And yet the taxes of Scotland are so far from having kept pace with its trade, that they seem to have rather decreased as that hath extended; for in page 65 of the minutes of proceedings in the union treaty, there is a state of the yearly revenue and public income of Scotland, as it then was, amounting to one hundred and sixty thousand pounds sterling a year; notwithstanding all which, and the addition of various new taxes to support Queen Anne's war, the neat produce of the revenues of Scotland from 1708 to 1714, amounted only to 120,000l. a year, as I have already shewn by an authentic account thereof, extracted from a report made to the honourable House of Commons, printed by their order in 1718, and inserted in my paper No. 4.

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[To be concluded in the next half sheet.]

NUMBER XXII.

IN my papers, Number 19, 20, and 21, I have laid before the landholders of England, an account of the consequences which have resulted to the manufactories, fisheries, and trade of Scotland, from such a numerous train of English power-giving encouragements; and to have those landholders the trouble of recapitulating such a vast variety of matters and things, I have abstracted the same in such a way, as to plainly enough shew, that the trade of Scotland hath been thereby increased to about SEVEN TIMES what it was before the union.

I have likewise shewn, on the other hand, that the taxes of Scotland, instead of augmenting as the means of paying them were brought into so consumptive a state, that they are now as it were wasted away to a skeleton; inasmuch that ninety-nine ships of war, and ninety-nine seamen, out of every hundred in the ROYAL NAVY, are built, equipped, victualled, and paid, out of the money raised by taxes upon the estates, property, manufactories, and trade of the people of England!

I presume not to know what would have been said or done, under such alarming circumstances, by that parliament of England which so clearly forefaw, and in their address to King William so plainly pointed out, the dangerous consequences of a Scotch, India and African company; but supported as I am by the said address, and by the great King William's answer thereto, I presume to say, that a greater part of the stock and shipping of this nation are carried to Scotland, by the means aforesaid, than that Scotch company ever could have carried there.

And to put it equally out of the power of profligate tongues and prostitute pens, to mislead any well meaning landholder of England, in what so nearly affects the stability of the BRITISH EMPIRE, I shall insert a state of the trade and taxes of the three united kingdoms; for though the doing of this exactly, depends upon many public accounts which are not obtainable by any private person, it may nevertheless be done so as to answer the present, just, and nationally important purpose, without having recourse to all those public accounts.

ENGLAND.

As to the trade of this kingdom, our yearly exports have of late fluctuated between ten and twelve millions; I shall therefore rate our yearly trade at eleven millions Sterling in value, and our annual payments of public taxes at nine millions; at which estimations, the taxes of England will make about sixteen shillings in the pound upon its trade.

SCOTLAND.

The exports of this kingdom I have already rated at one million and a half Sterling value per Annum; and its taxes, clear of all deductions, on account of Scotland, I shall rate for the present, and till better information appears, at seventy-five thousand pounds a year; which makes only one shilling in the pound upon the trade of Scotland.

IRELAND.

It appears by Mr. Dobbs his Essay on the trade of this kingdom, Part I. page 8. that the yearly exports from Ireland, upon an average of seventeen years ending in 1726, amounted in value to one million and odd pounds; and in Part II. page 32. of the said Essay, it also appears, that the neat produce of the taxes of Ireland, upon an average of six years ending in 1729, was four hundred and fifty thousand, &c. pounds; which taxes make about nine shillings in the pound upon

of the earthen pitchers, what all the powers of eloquence could not have effected; and so far was that wise condescension, from either tarnishing the lustre of the crown, or impairing the dignity of government, that they only stooped to rise the higher, and make it a theme most pleasing, for the wife and good in every succeeding age to celebrate the FELICITY and FAME of those times.

Such was once the necessity of union between England and Holland; arising from exterior and temporary causes. And such hath been, is, and will be, the necessity of union between England, Scotland, and Ireland; arising from those natural and unalterable causes, vicinity of situation and a sameness in their native productions.

The device of earthen pitchers floating on a troubled sea, may therefore, in all times, and upon all occasions, serve to point out to the people of these three united kingdoms, their true, general, and permanent INTEREST, by shewing them that—IF THEY CLASH, THEY SINK.—

I have already said, that to remove even from thought, all tendency towards so dire and general a calamity, hath long been a main object of British councils; and that the proceedings in this respect, are indeed so deeply rooted in wisdom, that a firm adherence to first principles is the easy condition of continuing to these nations, the diffusive blessings derived from those councils.

It will therefore be necessary to resume this subject, and to say what those first principles are; because, errors in judgement are not so much owing to false reasoning as to wrong principles.

And in order to bring those first principles into full light, it will be expedient to take a cursory view of that discord and poverty which prevailed in England, Scotland, and Ireland, before the auspicious accession of the great King William III. in whose glorious reign, the jarring interests of the three united kingdoms were first conciliated, by forming an imperial system of the whole, and assigning to each nation, such prosperity-breeding employment, as gave wealth to the PEOPLE, and strength to the UNION.

Scotland at that time did indeed abound with statesmen more cunning than wise, for they would not co-operate in a plan so beneficial to their country, but set about establishing an India and African company, and making plantations at Darien, without having a naval force to protect either; they likewise set up woollen and silk manufactories, thinking thereby to draw the more wealth and strength out of England; but alas! they only drew poverty instead of wealth, and an English prohibition of their cattle, sheep, linen, coals, &c. convinced them that they had lost the substance by grasping at shadows.

I mention these things only to shew, why Scotland was not at first comprehended in that power-giving system of British commerce, which owes its foundation to the wise councils of the great King William, tho' the happy effects of it were not conspicuous during his reign; but by this sorrowful conclusion of all those projects in Scotland, the people of that country may see how far their prosperity is owing to England, and from thence be enabled to form an idea of the discord and poverty occasioned by the like sort of English prohibitions in the reign of King Charles II. &c.

As to the state of affairs between England and Ireland, in those times, it was nearly the same, in these matters, for the landholders of England thought themselves injured by the

granted by parliament for the support of that woollen manufactory which alone can support ENGLAND.

This partition of British commerce, it is, that constitutes those first principles which have given so much wealth to the PEOPLE, and strength to the UNION.

And this, without refraining any one of the three united kingdoms from improving to the utmost, any other natural advantages belonging to it, for each of them may freely export to all foreign markets, their corn, cheese, butter, beef, pork, fish, coals, lead, &c. so that this partition leaves them all at liberty to make the most they can by trading with foreign nations, consistently with their common interest, and is only meant to prevent them from ruining each other, and to preserve an equilibrium in their conciliated interests.

NUMBER XXIV.

IN my last paper, I have shewn the natural necessity of union between the three kingdoms of England, Scotland and Ireland, and from what causes that necessity proceeds; I have also given a brief account of the poverty and discord which prevailed in those kingdoms, before their naturally jarring interests were conciliated, by forming an imperial system of the whole; and I have mentioned such facts relative thereto, as should not only impress upon the minds of all the three nations, a deep sense of the many blessings they owe to the wisdom and integrity of those great men who established that happy conciliation; but at the same time should convince them, that their mutual prosperity, and the stability of the British empire, depend upon a firm adherence to that CONCILIATION—for it is,

THE GREAT CHARTER OF NAVAL RULE AND BRITISH COMMERCE.

It will therefore be expedient, to collect under their proper heads, certain important matters and things, which have immediate relation to the said great charter, and will shew how strongly the same hath, on the one hand, been supported by England, while on the other hand, it hath been greatly infringed by Scotland.

ENGLAND.

This kingdom and the people thereof, have either purchased for their use, or by bounties out of their purses, secured a good market for all the linen manufactures brought here, from Scotland or from Ireland; and the taxes of England, compared with the exports of commodities and manufactures from thence, and adjusted by a pound-rate thereon, do amount to about SIXTEEN SHILLINGS in the POUND.

SCOTLAND.

This kingdom and the people thereof, interfere with the people of England in their woollen manufactory, contrary to the plain intent and meaning of the union-treaty; and in violation of that wise and just rule of English government, whereby Scotch linens were prohibited in England, whenever Scotland sought to prejudice this nation by interfering in the woollen manufactory.

In support of these allegations, I must here refer to a Scotch author, who thirty years ago admitted, in his Treatise, called the Interest of Scotland considered, that Scotch woollen

At Musselburgh there is a considerable manufactory of low priced narrow goods, for home consumption and exportation to the Plantations.

At Gallowshiels are made a few coarse kerseys which might serve instead of lowest priced Yorkshire cloths.

At Kirkcudbright, Hawick, Monygaff, and other places near the wool countries, there are made blankets and other coarse goods for home use—Pages 105 and 106.

By these accounts of the Scotch woollen manufactories and woollen exports, thirty years ago, the landholders of England may easily perceive, that the sending of English woollen manufactures into Scotland, is likely to make a second part to the carrying of coals to Newcastle; especially when they consider, that according to the pound rate estimation of English and Scotch taxes, already mentioned, a bale of English woollen goods is now loaded with ONLY about sixteen times the weight of taxes, that a bale of Scotch woollen goods hath upon it.

And in order to shew those landholders, that this work is, by these and other means, going on with more than ordinary expedition, it will now be necessary to unmask, what I call a silent battery against every branch of manufactory and trade now subsisting in England; for though continually playing, it never was heard to roar, but without the thunder of cannon, it in commerce batters, shakes, and throws down, with a force certain as that which in war is carried by the iron-headed messengers of breach-battering artillery.

I know not of any epithet so fit, as that of silent battery, for the following long list of laws, whereby the inhabitants of the principal cities and towns in Scotland, are enabled to bear by ale-taxes, such charges as in England are not allowed to be borne in the same manner; nor do I know by what article of the union-treaty, any city or town in Scotland is intitled to advantages, which enable the inhabitants thereof to draw into that kingdom, the manufactories and trade of cities and towns in England, which are not allowed the like advantages.

It will therefore be expedient to acquaint the landholders, merchants, tradesmen, and manufacturers of England, that the inhabitants of the Scotch cities and towns mentioned in the annexed list, were impowered, by the several laws referred to against their respective names, to raise monies, by a tax upon ale or beer vendid within their several liberties or precincts, for the various purposes of paying town debts, building town houses, maintaining poor inhabitants, supplying fresh water, improving ports and harbours, &c. &c.

Table with 4 columns: Reigns, Years, Ch., Cities and Towns. Lists cities like Glasgow, Edinburgh, Dumfries, Dunbar, Inverness, Montrose, Bruntisland, Pittenweem, Jedburgh, Elgine, Edinburgh, Linlithgow, Glasgow, Edinburgh, Dundee, Aberdeen with corresponding reign and year.

So that if the true state of all these things was known, I believe it would appear, that the yearly exports of merchandize from Scotland amount to one million five hundred thousand pounds sterling per annum; which I take to be seven times as much as all the exports from Scotland amounted to in value, the year before the union.

And let the taxes of Scotland be so far from having kept pace with its trade, that they seem to have rather decreased as that hath extended; for in page 65 of the minutes of proceedings in the union treaty, there is a state of the yearly revenue and public income of Scotland, as it then was, amounting to one hundred and sixty thousand pounds sterling a year; notwithstanding all which, and the addition of various new taxes to support Queen Anne's war, the neat produce of the revenues of Scotland from 1708 to 1714 amounted only to 120,000l. a year, as I have already shown by an authentic account thereof, extracted from a report made to the honourable House of Commons, printed by their order in 1718, and inserted in my paper No. 4.

By what means that reduction of 40,000l. a year in the taxes of Scotland was brought about, I know not; but I believe that those taxes have of late years undergone such further reductions by funds for, and bounties, premiums, &c. on Scotch produce and manufactures, that the remainder doth not exceed the money expended in Scotland by the troops quartered there; and if this be not the case, I desire that some person or other will let the people of England know the true state of these matters. [To be concluded in the next half sheet.]

dangerous consequences of a Scotch, and African company; but supported as by the said address, and by the great William's answer thereto, I presume that a greater part of the stock and shipping of this nation are carried to Scotland, by the means aforesaid, than that Scotch company ever could have carried there.

And to put it equally out of the power of profligate tongues and prostitute pens, to mislead any well meaning landholder of England, in what so nearly affects the stability of the BRITISH EMPIRE, I shall insert a state of the trade and taxes of the three united kingdoms; for though the doing of this exactly, depends upon many public accounts which are not obtainable by any private person, it may nevertheless be done so as to answer the present, just, and nationally important purpose, without having recourse to all those public accounts.

**ENGLAND.**

As to the trade of this kingdom, our yearly exports have of late fluctuated between ten and twelve millions; I shall therefore rate our yearly trade at eleven millions Sterling in value, and our annual payments of public taxes at nine millions; at which estimations, the taxes of England will make about sixteen hillings in the pound upon its trade.

**SCOTLAND.**

The exports of this kingdom I have already rated at one million and a half Sterling value per Annum; and its taxes, clear of all reductions, on account of Scotland, I shall rate for the present, and till better information appears, at seventy-five thousand pounds a year; which makes only one shilling in the pound upon the trade of Scotland.

**IRELAND.**

It appears by Mr. Dobbs his Essay on the trade of this kingdom, Part I. page 8. that the yearly exports from Ireland, upon an average of seventeen years ending in 1726, amounted in value to one million and odd pounds; and in Part II. page 32. of the said Essay, it also appears, that the neat produce of the taxes of Ireland, upon an average of six years ending in 1729, was four hundred and fifty thousand, &c. pounds; which taxes make about nine shillings in the pound upon the trade of Ireland.

So that the taxes of the three united kingdoms, compared with their exports of commodities and manufactures, and adjusted by a pound rate thereon, are nearly as follows.

- England, Sixteen Shillings in the Pound.
- Scotland, One Shilling in the Pound.
- Ireland, Nine Shillings in the Pound.

Now if any man can tell the people of England, how, and by what means, they may, under such an amazing disparity of taxes, prevent their manufactures and trade from travelling out of England into Scotland, *Let that man speak.*

**NUMBER XXIII.**

**I**N the reign of that incomparable Princess, Queen Elizabeth, an union between England and Holland was so essential to their mutual preservation, that without it they had nothing but destruction to expect, from the then exorbitant power of the Spanish monarchy; and to point out to the meanest capacity, not only the impending ruin, but the means of averting it, both nations were, on the reverse of a medal, represented by two earthen pitchers, floating at some distance on a troubled Sea, with a motto, intimating — *If we clasp, we sink.*

So happy was that Princess, and so able were her Ministers, in their choice of means to establish a confidence in government, under the most perilous circumstances, that they accomplished by this seemingly simple device

much owing to false reasoning as to wrong principles.

And in order to bring those first principles into full light, it will be expedient to take a cursory view of that discord and poverty which prevailed in England, Scotland, and Ireland, before the auspicious accession of the great King William III. in whose glorious reign, the jarring interests of the three united kingdoms were first conciliated, by forming an imperial system of the whole, and assigning to each nation, such prosperity-breeding employment, as gave *wealth to the PEOPLE, and strength to the UNION.*

Scotland at that time did indeed abound with statesmen more cunning than wise, for they would not co-operate in a plan so beneficial to their country, but set about establishing an India and African company, and making plantations at Darien, *without having a naval force to protect either*; they likewise set up woollen and silk manufacturies, thinking thereby to draw the more wealth and strength out of England; but alas! they only drew poverty instead of wealth, and an English prohibition of their cattle, sheep, linen, coals, &c. convinced them that they had lost the substance by grasping at shadows.

I mention these things only to shew, why Scotland was not at first comprehended in that power-giving system of British commerce, which owes its foundation to the wise councils of the great King William, tho' the happy effects of it were not conspicuous during his reign; but by this sorrowful conclusion of all these projects in Scotland, the people of that country may see how far their prosperity is owing to England, and from thence be enabled to form an idea of the discord and poverty occasioned by the like sort of English prohibitions in the reign of King Charles II. &c.

As to the state of affairs between England and Ireland, in those times, it was nearly the same, in these matters, for the landholders of England thought themselves injured by the importation of Irish cattle, &c. and the landholders of Ireland were for having some of our woollen trade; so that the prohibitions of one nation were followed by prohibitions from the other; which were so far from producing the desired effect, that poverty increased as discord spread, and reserved for the great K. William, the glorious task of delivering THREE KINGDOMS from *popery, slavery, Poverty, and discord.*

Then it was, that England resigned to Ireland and, some years after, to Scotland, the *manufacture of LINEN*, upon the equitable condition of their not interfering with her in the *manufacture of WOOLLEN*, for which she is naturally better adapted than either of the other; and to shew in a few words, the wisdom of this partition, I shall only say, that the Irish linen yearly imported into England, equals in value, all the annual exports of Ireland before the revolution; and that the Scotch linen yearly brought into England, doubles in value all the annual exports of Scotland before the union.

Nor hath the wisdom of British councils confined itself to the making of that systematical partition of British commerce, but, in order to render the same more diffusively beneficial to Scotland and Ireland, hath granted English bounties on the re-exportation of their linens; so that when exported to the English colonies, or to foreign countries, they are brought to market with greater help from *English purses*, than have hitherto been

convinced them, that their *mutual prosperity*, and the *stability of the British empire*, depend upon a firm adherence to that **CONCILIATION** — for it is,

THE  
GREAT CHARTER  
OF  
NAVAL RULE  
AND  
BRITISH COMMERCE.

It will therefore be expedient, to collect under their proper heads, certain important matters and things, which have immediate relation to the said great charter, and will shew how strongly the same hath, on the one hand, been supported by England, while on the other hand, it hath been greatly infringed by Scotland.

**ENGLAND.**

This kingdom and the people thereof, have either purchased for their use, or by bounties out of their purses, secured a good market for all the *linen manufactures* brought here, from Scotland or from Ireland; and the taxes of England, compared with the exports of commodities and manufactures from thence, and adjusted by a pound-rate thereon, do amount to about **SIXTEEN SHILLINGS in the POUND.**

**SCOTLAND.**

This kingdom and the people thereof, interfere with the people of England in their *woollen manufactory*, contrary to the plain intent and meaning of the union-treaty; and in violation of that wise and just rule of English government, whereby Scotch linens were prohibited in England, whenever Scotland sought to prejudice this nation by interfering in the woollen manufactory.

In support of these allegations, I must here refer to a Scotch author, who thirty years ago admitted, in his Treatise, called *the Interest of Scotland considered*, that Scotch woollen manufactures were at that time exported or sent to the following countries and places.

- Countries adjoining to the Baltic Sea,
  - City of Hamburg.
  - City of Bremen.
- The united Provinces.
- The Kingdom of Spain.
- The Kingdom of Portugal.
- Countries adjoining to the Mediterranean,
  - The British Plantations.
  - The City of London.

See Pages 99 to 106 of the said book. The same author hath likewise thought proper to give the following account of the woollen manufacturies in Scotland at that time.

A state of the Scotch woollen manufacturies, Anno. 1713.  
At Kilmarnock are made low priced serges, partly for home consumption, and partly for the markets of Holland.  
At Stirling and its neighbourhood are made large quantities of serges and other low priced woollen goods.

At Aberdeen and countries adjacent, large quantities of Scotch wool are manufactured into coarse serges, called Fingrams, and knit stockings of all prices; some of which goods are exported to Holland, and some of them sold at London, from whence they are exported to foreign parts.

At Edinburgh, fine shalloons are made of the best Scotch wool, and cheaper than they can be had in England.

Reigns.	Years.	Ch.	Cities and Towns.
Geo. I.	1	44	Glasgow
	3	5	Edinburgh
		6	Dumfries
	5	16	Dunbar
		17	Inverness
	6	7	Montrose
		8	Bruntisland
		9	Pittenweem
	7	25	Jedburgh
	8	7	Elgine
	9	14	Edinburgh
		20	Linlithgow
	12	27	Glasgow **
Geo. II.	1. S. 2.	22	Edinburgh
	4	11	Dundee
		13	Aberdeen
	6	18	Linlithgow
	7	5	Montrose
	9	27	Irvine
		31	Glasgow
	10, 11	4	Dunbar
		7	Dumfries
	11	4	Aberbrothock
		16	Inverness
	15, 16	8	Kirkcaldy
	17	21	Borrowstownes
	20	17	Dundee
		26	Bruntisland
	22	10	Anstruther Easter
		13	Kinghorn
	24	38	Greenock & Finmart
	25	9	Edinburgh
	26	44	Dyfarth
		79	Preston Pans
		96	Pailley
	31	52	Preston Pans
		69	Kirkcaldy
	32	56	Kelso
	33	53	Dalkeith
Geo. III.	2	55	Dumfries
	3	28	Aberbrothock

\*\* Granted to the King, for Daniel Campbell, Esq; until £ 6,080 with interest, was paid out of the same, for damages that gentleman sustained by a riot at Glasgow.

[To be continued.]

# OBSERVATIONS ON THE NEW CYDER-TAX, &c.

By J. MASSIE.

NUMBER XXV.

ABOUT three years ago, I in all humility dedicated to his Most Gracious Majesty, the second edition of my calculations of the present taxes yearly paid by a family of each rank, degree or class in this kingdom of England; most humbly believing, that such sort of knowledge comes within the sphere of princely attention; and being at the same time convinced, that much disquiet had been caused in good minds, by very erroneous opinions concerning the amount of public taxes in each private family.

For such was the rage of opposition, during the greater part of the reigns of their late Majesties, King George I. and King George II. that the people of England were taught to believe they paid two-thirds of their rents or incomes, for, or on account of, taxes; and though it might then have been made appear, that not one-third of those rents or incomes was so paid for taxes, yet, I cannot find that a work so necessary for the repose of this nation, was undertaken by any person, until I set about it in the year 1756.

Upon which occasion it might have been expected, that some of those statesmen, who for twenty years had been multiplying exceedingly, the thorny cares of a crown, would have tried to prop up their discontent-working battery; but it sunk under the weight of truth, without the aid of eloquence; and now that some of those very statesmen, with others of like disposition, seem to be very assiduous in the same sort of multiplication, the dutiful respect I bear to my Sovereign, and the stability of the British empire, oblige me once more to bring upon the carpet, those calculations.

For though in my paper, Number IV, I have inserted, from a parliamentary report therein referred to, an account of the neat produce of the public revenues of England and Scotland, in seven years since the union, and have there said that Englishmen, in proportion to their property, pay fifteen times what Scotchmen pay for taxes, yet, there is still something wanting; it will therefore be expedient to shew, what parts of the vast yearly payments made for English taxes, come from the purses or pockets of a family of each rank, degree or class; and to place by them, those shadows of taxes which families of the like estate or class pay in Scotland.

CALCULATIONS of the present Taxes yearly paid by a Family of each Rank, Degree or Class, in England and Scotland.

Ranks, Deg. and Classes.	No.	Yearly Estates or Incomes.		Yearly Payments for Taxes.	
		l.	s. d.	England.	Scotland.
bills, Gentry, and lesser Landholders.	1	20,000	0 6,378 18	0 425 5	2
	2	10,000	0 3,197 16	0 213 3	9
	3	8,000	0 2,560 10	0 170 14	0
	4	6,000	0 1,923 4	0 128 4	3
	5	4,000	0 1,285 18	0 85 14	6
	6	2,000	0 654 2	0 43 12	2
	7	1,000	0 336 13	0 22 8	10
	8	800	0 269 15	0 17 19	8
	9	600	0 204 9	0 13 12	7
	10	400	0 139 3	0 9 5	6
	11	300	0 105 2	0 7 0	2
	12	200	0 72 5	0 4 15	4

an equality of taxes, but pointed out the national necessity of it; I must therefore desire the landholders, merchants, tradesmen, and manufacturers of England, once more to peruse in the very words of those Lords Commissioners, the answer they thought proper to make upon this important affair, to the Lords Commissioners for England.

But the Lords Commissioners for Scotland from their consideration of the present circumstances of that kingdom, find themselves under a necessity to renew their proposal of a general exemption for some competent time, from all other excises and burthens, besides these great duties already consented to: that the subjects of Scotland MAY by the benefit of trade BE ENABLED cheerfully to bear AN EQUALITY OF ALL OTHER BURTHENS, WHICH will greatly advance a firm union and coalition of affections and interests betwixt the two kingdoms. Printed minutes of proceedings in the union—Page 30.

As reasonably may a man expect to make the SUN shine brighter and warmer, by a dissertation upon the principles of Light and Heat, as, by explanations or annotations, to give clearer or stronger ideas of this plain English and sound Policy, than the text itself will impress upon every intelligent mind.

And in relation to the temporary exemption from TAXES, which is here mentioned indefinitely, both as to duration and extent; the treaty of union, as ratified by the parliaments of both kingdoms, and thereby made a law common to both, will be to decide upon the duration and extent of the said temporary exemption; I must therefore refer to the eighth article of that treaty, whereby it is stipulated, that Scotland shall, for the space of seven years from the union, be exempted from paying such duties on salt made there, as were then payable for salt made in England, and that afterwards the said Duties should take place in Scotland.

Other temporary exemptions from several English taxes, likewise are stipulated by the 10, 11, 12, 13 and 14 articles of the union-treaty, though none of them were for so long a time, as the exemption from the salt duties, and therefore seven years is the longest term the said exemption extended to; but more than SEVEN TIMES, Seven Years have expired since the union took place, and thereby removed every shadow of a pretext for talking about exemptions from taxes, half a century after the REASON of them is GONE; so that we must now recur to fundamental principles respecting futurity.

### FUNDAMENTAL PRINCIPLES for a Guidance in all Times to come.

Article XV. Whereas by the Terms of this Treaty, the Subjects of Scotland, for preserving an EQUALITY OF TRADE throughout the UNITED KINGDOM, will be liable to several Customs and Excises now payable in England, &c. Article XIV. — And seeing it cannot be supposed that the Parliament of Great-Britain WILL EVER lay any Sort of Burthens upon the united Kingdom, but what they shall find of Necessity at that Time for the Preservation and Good OF THE WHOLE, and

NUMBER XXVI.

IN the course of these wide-ranging and greatly diversified observations on the New Cyder Tax, I have been obliged to introduce such a vast variety of matters and things, that a general abstract of their import and meaning is now become a necessary clue to an easy comprehension of the whole.

In my first paper on this subject, I have made it appear by sad experience, in England, France and Holland, that trade cannot subsist without mutual trust among private men, nor thrive to any degree without a Confidence both of public and private safety, and consequently a trust in the government from an opinion of its strength, wisdom and justice. — Sir WILLIAM TEMPLE.

In my second paper I have briefly shewn, that our Woollen Manufactory is the stay and strength of England.

In my papers Number II, III, and IV, after observing that about half our woollen-manufactories are seated in the cyder counties, I have made it appear by their former Newfoundland fishing trade migrating to France, by a cotemporary migration of their woollen-manufacturers to Ireland, and by a later migration of other woollen manufacturers from thence into Yorkshire, that those cyder counties, before the New Cyder Tax took place, were scarcely able to preserve their proper share of trade.

In my papers Number III, and IV, I have also made it appear by a vast increase of woollen manufactory in Yorkshire, and by a prodigious disparity between English and Scotch taxations, that our woollen and other manufactories are already travelling Northward, and that this New Cyder Tax is likely to help a considerable Part of them OVER THE TWEED.

In my paper Number V, there is inserted a Scotch gentleman's account of the product, manufactories and trade of Scotland, a little before the Union, whereby it appears that the people of that kingdom have the natural means of rivalling the people of England in their several branches of manufactory and trade.

In my paper Number VI, I have inserted a state of the trade between England and Scotland, and a state of the trade between England and Ireland, from 1697 to 1702, whereby it appears that the people of Scotland had then made such a progress in manufactories and trade, as to gain about £170,000 sterl. a year by their trade with this nation; and yet did not consume one third part so much of English commodities and manufactures, as during the same time were consumed in Ireland, though it contains only half the number of people reckoned to be in Scotland.

In my paper Number VII, I have inserted an address from the parliament of England to the great king William, in relation to an India and African company then newly established in Scotland, with very extraordinary privileges and advantages; inasmuch that the parliament therein represented that "by reason of those great advantages (in taxes and duties and difficulties that lie upon that trade in England, a great part of the stock and shipping of this nation will be carried thither," — so that I am supported by an ENGLISH Parliament, when I say, that



truth, without the aid of  
now that some of those very  
others of like disposition,  
affiduous in the same sort of  
the dutiful respect I bear to my Sovereign,  
and the stability of the British empire, oblige  
me once more to bring upon the carpet,  
those calculations.

For though in my paper, Number IV, I  
have inserted, from a parliamentary report  
therein referred to, an account of the neat  
produce of the public revenues of England  
and Scotland, in seven years since the union,  
and have there said that Englishmen, in pro-  
portion to their property, pay fifteen times  
what Scotchmen pay for taxes, yet, *there*  
*is still something wanting*; it will therefore be  
expedient to shew, what parts of the vast year-  
ly payments made for English taxes, come from  
the purses or pockets of a family of each  
rank, degree or class; and to place by them,  
those shadows of taxes which families of the  
like estate or class pay in Scotland.

**CALCULATIONS of the present Taxes yearly paid by a Family of each Rank, Degree or Class, in England and Scotland.**

Ranks, Deg. and Classes.	No.	Yearly Estates or Incomes.		Yearly Payments for Taxes.		
		England.	Scotland.	England.	Scotland.	
Landholders.	1	20,000	0 0 6,378 18	0 4 25 5	2	
	2	10,000	0 0 3,197 16	0 2 13 3	9	
	3	8,000	0 0 2,560 10	0 1 7 0	14	
	4	6,000	0 0 1,923 4	0 1 28 4	3	
	5	4,000	0 0 1,285 18	0 8 5 14	6	
	6	2,000	0 0 654 2	0 4 3 12	2	
	7	1,000	0 0 330 13	0 2 22 8	10	
	8	800	0 0 269 15	0 1 7 9	8	
	9	600	0 0 204 9	0 1 3 12	7	
	10	400	0 0 139 3	0 9 5 6		
Nobility, Gentry, and lesser Landholders.	11	300	0 0 105 2	0 7 0 2		
	12	200	0 0 72 5	0 4 16 4		
	13	100	0 0 30 16	0 2 1 1		
	14	50	0 0 15 12	0 1 0 10		
	15	150	0 0 13 19	0 10 18 7		
	16	100	0 0 8 1	0 10 9 9		
	17	70	0 0 5 16	0 7 9 9		
	18	40	0 0 3 13	0 4 11 1		
	19	300	0 0 34 11	0 2 6 1		
	20	200	0 0 25 5	0 1 13 8		
Farmers.	21	100	0 0 12 6	0 17 1		
	22	100	0 0 13 16	0 18 5		
	23	70	0 0 8 3	0 10 11		
	24	40	0 0 4 2	0 5 6		
	25	a	31	0 3 2	0 4 2	
	26	b	27	0 2 12	0 3 6	
	27	c	23	0 2 15	0 3 8	
	28	a	23	0 1 11	0 2 2	
	29	b	19	0 1 5	0 1 8	
	30	d	13	0 0 15	0 10 1	

aa. Manufacturers of Wood, Iron, &c.  
bb. Manufacturers of Wool, Silk, &c.  
c. Common Labourers.  
d. Husbandmen and Labourers.

Such is the astonishing difference between  
English and Scotch payments for TAXES, ac-  
cording to the best accounts and information  
that I have been able to meet with! — but  
why it is to be so, I know not; for no such  
thing ever was meant or intended by the trea-  
ty of union between the two kingdoms.

So far, I say, is this from having been the  
case; that even the Lords Commissioners for  
Scotland, who, in treating of the union were  
the representatives of the whole Scotch na-  
tion, did not only acknowledge the justice of

made a law common to both, will be to de-  
cide upon the duration and extent of the  
said temporary exemption; I must therefore  
refer to the eighth article of that treaty,  
whereby it is stipulated, that Scotland shall,  
for the space of seven years from the union,  
be exempted from paying such duties on salt  
made there, as were then payable for salt  
made in England, and that afterwards the  
said Duties should take place in Scotland.

Other temporary exemptions from several  
English taxes, likewise are stipulated by the  
10, 11, 12, 13 and 14 articles of the union-  
treaty, though none of them were for so long  
a time, as the exemption from the salt duties,  
and therefore seven years is the longest term  
the said exemption extended to; but more  
than SEVEN TIMES, Seven Years have ex-  
pired since the union took place, and thereby  
removed every shadow of a pretext for  
talking about exemptions from taxes, half a  
century after the REASON of them is GONE;  
so that we must now recur to fundamental  
principles respecting futurity.

**FUNDAMENTAL PRINCIPLES for a Guidance in all Times to come.**

“Article XV. Whereas by the Terms of  
“this Treaty, the Subjects of Scotland, for  
“preserving an EQUALITY of TRADE  
“throughout the UNITED KINGDOM, will  
“be liable to several Customs and Excises now  
“payable in England, &c.  
“Article XIV. — And seeing it cannot  
“be supposed that the Parliament of Great-  
“Britain WILL EVER lay any Sort of Bur-  
“thens upon the united Kingdom, but what they  
“shall find of Necessity at that Time for the Pre-  
“servation and Good of THE WHOLE, and  
“with DUE REGARD to the Circumstances  
“and Abilities of EVERY PART of the united  
“Kingdom; Therefore it is agreed, that there  
“be no further Exemption insisted on for any  
“Part of the united Kingdom, but that the  
“Consideration of any Exemptions beyond what  
“are already agreed on in this Treaty, shall be  
“left to the Determination of the Parliament of  
“Great Britain.”

From this fundamental principle of future  
taxation, it is most evident, that both nations  
confided in the JUSTICE of the parliament  
of Great Britain; and without such mutual  
confidence, I do not see how the two king-  
doms ever could have been united; nor do I  
see how they can subsist in union, any longer  
than a due regard, in laying the burthens of  
government, is had to the circumstances and  
abilities of every part of the united kingdom,  
at the time of laying such burthens; though they  
may continue coupled, till one hath subju-  
gated or ruined the other.

For equal Justice is a principle so deeply  
rooted in human nature, that high and low,  
rich and poor, all see it with equal clearness,  
in the common concerns of life; and to pre-  
serve to mankind so great a blessing and secu-  
rity, is the great end and design of every go-  
vernment; I am therefore all amazement, to  
think that in a country so famed for its ex-  
cellent constitution of government, there  
should be such inequalities of taxation, as I  
believe are not to be found upon record in  
the history of any civilized empire, kingdom  
or state whatsoever.

upper share of trade.  
Number III. and IV. I have  
bear by a vast increase of woollen  
Yorkshire, and by a prodigious  
disparity between English and Scotch taxations,  
that our woollen and other manufactories are  
already travelling Northward, and that this  
New Cyder Tax is likely to help a considerable  
Part of them OVER THE TWEED.

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a Scotch gentleman's account of the product,  
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state of the trade between England and Scot-  
land, and a state of the trade between England  
and Ireland, from 1697 to 1702, whereby it  
appears that the people of Scotland had then  
made such a progress in manufactories and trade,  
as to gain about £170,000 sterl. a year by their  
trade with this nation; and yet did not con-  
sume one third part so much of English com-  
modities and manufactures, as during the  
same time were consumed in Ireland, though  
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address from the parliament of England to the  
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and African company then newly established  
in Scotland, with very extraordinary privi-  
leges and advantages; inasmuch that the par-  
liament therein represented that “by reason  
“of those great advantages (in taxes and  
“other burthens of government) and the  
“duties and difficulties that lie upon that trade  
“in England, a great part of the stock and  
“shipping of this nation will be carried thi-  
“ther,” — so that I am supported by an  
ENGLISH Parliament, when I say, that  
neither the people of England, nor their posterity,  
can preserve their public revenues, their land  
and house-rents, or their family incomes, without  
having the Taxes and other burthens of go-  
vernment laid equally upon England and Scot-  
land, in proportion to their abilities to bear the  
same.

In my papers Number VIII. and IX. I  
have inserted three accounts of the foreign  
trade of England; one in the reign of king  
Edward III. another in the reign of king  
James I. and the other in the reign of king  
William III. with necessary explanations, &c.  
annexed to each of them; whereby it un-  
deniably appears, that the landholders of  
England, in succession, do owe to the woollen-  
manufactory, and to that only, every penny of  
money they have received for their land-rents,  
within the space of four hundred years.

In my paper Number X. I have shewn,  
that a succession of bloody and expensive  
wars hath brought upon the manufactories  
and trade of England, such an enormous load  
of taxes, that the wisdom of parliament hath  
year after year been employed in counter-  
acting the same, by granting drawbacks,  
bounties and premiums, to keep our manu-  
factories and trade from sinking; and what  
farther or more striking proofs than ALL  
THESE, doth any man, professing know-  
ledge in the weal of ENGLAND, require,  
before he WILL SEE that this new Cyder-Tax  
looks ruin and destruction; and before he WILL  
FIND OUT, that such a Tax may in the  
long-

( 2 )

long-run keep more GUINEAS out of the public Exchequer, than it will ever bring SHILLINGS into that Exchequer?  
So endeth the new Cyder-Tax.

In my paper Number XI. I have cast about for some sheathing that may enable the OLD ENGLAND man of war to keep the sea, during any storm that may hereafter blow over from the French coast; and protect the sides of that noble ship from such deeper Tax-borings as otherwise might render her unable to endure tempestuous weather; it being a constant maxim among able and honest ministers and pilots to provide in a calm, against a storm, — but I find the scarcity of proper sheathing so great in England, that I have been obliged to look for help in our treaty of union with Scotland; and there, the trees proper for such sheathing, are so encompassed with briars and brambles, that I have been obliged to employ my papers Number XII. XIII. XIV. and XV. in clearing them away.

In my papers Number XVI. XVII. and XVIII. I have inserted a brief account of the many and great things which, by a parliamentary acquiescence on behalf of England, have been done for Scotland; over and above a just performance of all that is stipulated by the Union-Treaty; and exclusive of such improving, or otherwise salutary laws, as the known principles of English government, equally intitle the inhabitants of each and every part of this kingdom, from time to time, as occasion shall require, to apply for in due manner and form.

In my papers Number XIX. XX. and XXI. I have laid before the landholders of England, an account of the consequences which have resulted to the manufacturies, fisheries and trade of Scotland; Two thirds whereof I may properly say are owing to English Generosity since the Union, and only one third of them derived from the terms of the Union-Treaty.

In my paper Number XXII, the burthens of government within each of those three united kingdoms which constitute the BRITISH EMPIRE, are adjusted by their respective yearly exports of commodities and manufactures, the established and only known rule of ability in trading nations which draw their wealth from industry, and not from mines in their own territories; and according to that adjustment, those very Scotch Taxes, which before the Union, made about sixteen shillings in the pound upon the then trade of Scotland, do not now, with the aid of various other taxes since laid upon that kingdom, produce, clear of all deductions on account of it, more money yearly, than a pound rate of one shilling in the pound, on the present yearly exports of commodities and manufactures from Scotland, amounts to; according to the best information that I have been able to acquire of those matters; while on the other hand, the taxes of England make about sixteen shillings in the pound upon its trade, and the taxes of Ireland make about nine shillings in the pound upon the trade of that kingdom.

In my paper Number XXIII. I have shewn the natural necessity of union between England, Scotland and Ireland; I have also taken a cursory view of that discord and poverty which their naturally jarring interests nevertheless caused to prevail between and within them, un-

And, in my paper Number XXV. I have, by a comparative state of English and Scotch taxations for a family of each rank, degree or class, brought the main result of these tedious observations within the comprehension of all orders and degrees of men within this kingdom of England; so that every man, from the first peer down to the labourer, may thereby at once see, how much dearer than his compeer or equal in Scotland, he pays for that protection from British government, which constitutionally and actually, is diffused equally throughout the realm.

I presume not to know, what reasons can be given to the peers of England, why the peers of Scotland should not, in proportion to their property, pay equally for such equal protection of their lives, honours, and estates, excepting only the stipulated inequalities in the land and beer taxes; but I know that the Lords Commissioners for England, so clearly foresaw the nationally ruinous consequences to England, of any long enduring inequality of taxes affecting trade, that, in treating of the terms of union with Scotland, they neither would nor did consent to any such thing.

And after having, in the course of these observations, had such just and frequent cause to admire the wisdom and integrity of those English Peers and Commoners, in a most faithful discharge of that important trust, I cannot at once be unjust to their FAME, and to their FAMILIES.

Arise to thought, ye thrice reverend and venerable SAGES AND SENATORS OF ENGLAND, whose time-piercing eyes enabled ye to read in their first principles, as LYCURGUS once in SPARTA read,

THE  
REMOTEST CAUSES  
OF THE  
RISE ——— STABILITY —  
AND  
RUIN OF EMPIRES.

Thomas Tenison, Archbishop of Canterbury.  
William Cropper, Lord Keeper of the Great Seal.

John Sharp, Archbishop of York.  
Sidney Godolphin, Lord High Treasurer.  
Thomas Earl of Pembroke, President of the Privy Council.

John Duke of Newcastle, Keeper of the Privy Seal.  
William Duke of Devonshire, Steward of the Household.

Charles Duke of Somerset, Master of the Horse.

Charles Duke of Bolton.  
Charles Earl of Sunderland.  
Evelyn Earl of Kingston.  
Charles Earl of Carlisle.  
Edward Earl of Orford.

Charles Viscount Townshend.  
Thomas Lord Wharton.  
Ralph Lord Grey.

John Lord Poulett.  
John Lord Sommers.  
Charles Lord Halifax.

John Smith, Privy Councillor.  
William Cavendish, Marquis of Hartington.  
John Manners, Marquis of Granby.  
Sir Charles Hedges, Secretary of State.

## NUMBER XXVII.

SCOTCH WAYS AND MEANS to replace the New Cyder-Tax, and such other Taxes, as are most burthenome to the Manufacturies, Trade and poor working People of England; to the Amount of One Million One Hundred Thousand Pounds Sterling per Annum.

In Scotland there may be raised yearly;  
On Houses, 2 s. each, about — £s. 20,000  
On Malt, 4 ½ d. per Bushel — — 30,000  
On Beer, 1 s. 1 ½ d. per Barrel — 50,000

To replace the New Cyder-Tax — 100,000

N. B. That after these additional Taxes are laid upon malt, ale and beer in Scotland, the manufacturers and common working people of that kingdom may be supplied with ale at three farthings sterling the English pint, which is not half the price that the manufacturers and common working people of England are obliged to pay out of their wages, for the like quantity of ale or strong beer.

So that without the aid of other taxes, to make the burthens of government equal in England and Scotland, in proportion to their abilities, it will be impossible for this nation to prevent their manufacturies and trade, and by consequence, their land rents and incomes, from travelling into SCOTLAND.

All which was most sagaciously foreseen by the Lords Commissioners of England, when they told the Lords Commissioners for Scotland, "That it cannot be supposed, that the Parliament of Great Britain will ever lay any sort of burthens upon the united kingdom, but what they shall find of necessity at that time for the preservation and good of THE WHOLE, and with DUE REGARD to the circumstances and abilities of EVERY PART of the united kingdom; and to allow of any supposition to the contrary, would be to form, and set up an unanswerable argument AGAINST the UNION ITSELF." printed minutes of proceedings in the Union, page 31.

With this principle of EQUAL JUSTICE the Lords Commissioners for Scotland were so sensibly affected, that at their very next conference, with the Lords Commissioners for England, they readily consented that the same should be made a fundamental principle of FUTURE TAXATION, and it is accordingly inserted in the 14th article of the Treaty of Union, as ratified by the Parliaments of both kingdoms.

So that, to suppose, the Parliament of Great Britain would ever lay the burthens of government otherwise than for the preservation and good of THE WHOLE, and without due regard to the circumstances and abilities of EVERY PART, is here declared on behalf of England, and admitted on behalf of Scotland, to be an unanswerable argument AGAINST the UNION ITSELF.

I am therefore supported by the Parliaments of both kingdoms, when I say that a sevenfold increase in the yearly exports of commodities and manufactures from Scotland, since the Union, hath made a longer continuance of the new Cyder-Tax, and of certain other burthens on the manufacturies and trade of this nation, alike repugnant to the WEAL OF ENGLAND, and to the UNION with SCOTLAND.

[ 2 ]

Faction; and those that are against it, be entire and united.  
I have noted, that some witty and sharp Speeches, which have fallen from Princes, have given fire to Seditions. *Cæsar* did himself infinite Hurt in that Speech, *Sylla* *nescivit Literas, non potuit dicere*; For it did utterly cut off that Hope, which Men had entertained, that he would, at one time or other, give over his Dictatorship. *Galba* undid himself by that Speech; *Legi à se Militem, non emi*; For it put the Soldiers out of Hope of the Donative. *Probus* likewise by that Speech, *Si vixero, non opus erit amplius Romano Imperio militibus*. A Speech of great Despair for the Soldiers; and many the like. Surely, Princes had need, in tender Matters, and ticklish Times, to beware what they say, especially in these short Speeches, which fly abroad like Darts, and are thought to be shot out of their secret Intentions. For as for large Discourses, they are flat Things, and not fo

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equally intitle the inhabitants every part of this kingdom at time, as occasion shall require in due manner and form.

In my papers Number XIX. XX. and XXI. I have laid before the landholders of England, an account of the consequences which have resulted to the manufactures, fisheries and trade of Scotland; *Two thirds whereof I may properly say are owing to English Generosity since the Union, and only one third of them derived from the terms of the Union-Treaty.*

In my paper Number XXII. the burthens of government within each of those three united kingdoms which constitute the BRITISH EMPIRE, are adjusted by their respective yearly exports of commodities and manufactures, *the established and only known rule of ability in trading nations which draw their wealth from industry, and not from mines in their own territories;* and according to that adjustment, those very Scotch Taxes, which before the Union, made about sixteen shillings in the pound upon the trade of Scotland, do not now, with the aid of various other taxes since laid upon that kingdom, produce, clear of all deductions on account of it, more money yearly, than a pound rate of one shilling in the pound, on the present yearly exports of commodities and manufactures from Scotland, amounts to; according to the best information that I have been able to acquire of those matters; while on the other hand, the taxes of England make about sixteen shillings in the pound upon its trade, and the taxes of Ireland make about nine shillings in the pound upon the trade of that kingdom.

In my paper Number XXIII. I have shewn the natural necessity of union between England, Scotland and Ireland; I have also taken a cursory view of that discord and poverty which their naturally jarring interests nevertheless caused to prevail between and within them, until the same were most happily conciliated, by truly wise councils in the reign of that consummate statesman and general, King William III. of glorious memory.

In my paper Number XXIV. I have shewn how strongly the said most happy conciliation of those jarring interests hath been supported by England, while on the other hand it hath been greatly infringed by Scotland.

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able ye to read in their first principles, as LYCURGUS once in SPARTA read,

THE  
REMOTEST CAUSES  
OF THE  
RISE ——— STABILITY ———  
AND  
RUIN OF EMPIRES.

- Thomas Tenison, Archbishop of Canterbury.  
William Cropper, Lord Keeper of the Great Seal.  
John Sharp, Archbishop of York.  
Sidney Godolphin, Lord High Treasurer.  
Thomas Earl of Pembroke, President of the Privy Council.  
John Duke of Newcastle, Keeper of the Privy Seal.  
William Duke of Devonshire, Steward of the Household.  
Charles Duke of Somerset, Master of the Horse.  
Charles Duke of Bolton.  
Charles Earl of Sunderland.  
Evelyn Earl of Kingston.  
Charles Earl of Carlisle.  
Edward Earl of Orford.  
Charles Viscount Townshend.  
Thomas Lord Wharton.  
Ralph Lord Grey.  
John Lord Poulett.  
John Lord Sommers.  
Charles Lord Halifax.  
John Smith, Privy Councillor.  
William Cavendish, Marquis of Hartington.  
John Manners, Marquis of Granby.  
Sir Charles Hedges, Secretary of State.  
Robert Harley, Secretary of State.  
Henry Boyle, Chancellor of the Exchequer.  
Sir John Holt, Lord Chief Justice.  
Sir Thomas Trevor, Lord Chief Justice.  
Sir Edward Northey, Attorney-General.  
Sir Simon Harcourt, Solicitor-General.  
Sir John Cooke, Advocate-General.  
Stephen Waller, Doctor of Laws.

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N. B. One of the English Cyder Counties pays for Land-Tax only, more Money than all the People of Scotland now pay for all sorts of Taxes, clear of the deductions for that kingdom and its product, manufactures, &c. as already estimated.

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Lastly, let Princes, against all Events, not be without some great Person, one, or rather more, of military Valour near unto them, for the repressing of Seditions, in their beginnings. For without that, there useth to be more trepidation in Court, upon the first breaking out of Troubles, than were fit. And the State runneth the danger of that, which *Tacitus* saith; *Atque is Habitus animorum fuit, ut pestimum facinus auderent pauci, plures vellet, omnes poterant.* But let such military Persons, be assured, and well reputed of, rather than factious, and popular; holding also good Correspondence with the other great Men in the State, or else the Remedy is worse than the Disease.

Think ye not, O Statesmen and Senators of England, that the sagacious VERULAM was deeply read in the Diseases of EMPIRE? And hath he not marked, as in a Chart, the many Rocks which Government may SPLIT UPON?

NUMBER XXXI.

IN my paper Number XXVII. I have inserted Scotch ways and means to replace the New Cyder-Tax, consistently with the union treaty.

In my paper Number XXVIII. I have inserted an assessment for raising One Million of Pounds Sterling per Annum in Scotland, by an equalizing tax, consistently with the said treaty, and conformably to the usual method of raising taxes in that kingdom; I have at the same time also mentioned, that the said equalizing tax is proposed to replace such English taxes to the like amount, as are most burthenfome to the manufactures, trade and poor working people of England.

And to remove every shadow of objection

proposed to replace in proportion to two nations, do in the Pound of t Scotland have ga directly by their means of trading and this, without wealth that Eng have, since the i quire, by the inc product to all for

In my paper N ed a chart of the Scylla and Char drawn by that g standing, FRAN the safe course of marked, that goo derate abilities, f to insuring a safe dangerous rocks

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And by consequ as have children incomes, professi continued to beli children would fee supported for ages py; but they equality of taxes that pleasing pro delusion, and tha THIS NATION by the same marc millions of proper there.

OBSERVATIONS ON THE NEW CYDER-TAX, &c. By J. MASSIE.

AN ASSESSMENT for raising One Million of Pounds Sterling per Annum in SCOTLAND, by an equalizing Tax; proportioned by a Monthly Scotch Assessment for an additional Supply granted in 1678, and ending about 10 Years before the present Assessment of the Land-Tax took place in England; to replace such English Taxes, to the like Amount, as are most burthenfome to the Manufactures, Trade and poor working People of England.

Table with columns: Monthly in 1678, Yearly Proportions, and a list of Scottish regions (Sheriffdoms, Burghs) with their respective values.

COMPUTATION of the money carried into Scotland since the Union, by balances of trade gained from this nation or its colonies, and by the pay of troops employed in Scotland.

CATTLE AND SHEEP. In my paper Number VI. the number of Scotch cattle and sheep yearly brought into England, are valued, from a Scotch account, at forty thousand pounds sterling per annum: and it being now fifty-seven years since the Union was concluded, the Scotch gain from England by this article amounts to two millions two hundred and eighty thousand pounds sterling.

LINEN CLOTH, &c. In my paper Number VI. I have rated this article at one hundred thousand pounds a year, including plaids, handkerchiefs, thread, &c. vended by Scotch pedlars in England; which, in fifty-seven years, amounts to five millions seven hundred thousand pounds; to which I shall add only three millions more, for the increased English consumption of Scotch linen, though the account of the Scotch linen manufactures, inserted in my paper Number XIX. would admit of a greater addition; and then this article will amount to eight millions seven hundred thousand pounds sterling; without reckoning for the vast quantities of Scotch linen-yarn yearly sent into Lancashire, &c.

MARITIME TRADE. In my paper Number VI. there is an account of the maritime trade between England and Scotland, for five years, ending in 1702, whereby it appears, that England then lost thirty thousand pounds a year by the said trade; and though the many and vast improvements which English generosity hath since caused to be made in Scotland, may have increased that loss to many times what it then was, I shall nevertheless rate this article at only fifty thousand pounds yearly, for the whole time, which amounts to two millions eight hundred and fifty thousand pounds sterling.

ENGLISH COLONIES. In my paper Number 21. the Scotch gain by the tobacco colonies appears to be two hundred thousand pounds a year, and their gain by our other colonies is there rated at one hundred thousand pounds a year; but as these two branches of the Scotch trade were not so great for a number of years after the Union, as they have been of late, I shall place the first twenty-seven years gain to the last thirty years account, rating the whole at three hundred thousand pounds per annum, which, for thirty years, comes to nine millions sterling.

Pay of Troops in Scotland. In my paper Number XXI. I have said, that I believe the neat produce of Scotch taxes, clear of all deductions on account of Scotland, doth not exceed the money expended there, by the troops quartered in that kingdom; and I at the same time desired that, if the thing was otherwise, some person or other would let the people of England know the true state of these matters; but I do not find that any person hath yet exhibited such a state.

I must therefore rate this article at seventy-five thousand pounds a year; as I have already rated the neat yearly produce of Scotch taxes; but I do not by this mean, that in each year since the Union, such a sum hath been yearly expended in Scotland by the troops quartered there; for their number hath been varied according to the exigencies of the time.

An Abstract of the Money carried to Scotland. For Cattle and Sheep - 2,280,000 For Linen Cloth, &c. - 8,700,000 By Maritime Trade - 2,850,000 By English Colonies - 9,000,000 For Pay of Troops; to balance Scotch Taxes.

Total £. 22,830,000 So that the People of Scotland, since the Union, have drawn away Twenty-two Millions of Pounds Sterling; besides all the Money they have gained by their Foreign Trade.

THE great Lord Bacon says, "when any of the Four Pillars of Government are mainly shaken, or weakened (which are RELIGION, JUSTICE, COUNSEL, AND TREASURE) Men had need to pray for Fair Weather;" and in the same Chapter he hath so plainly laid open the Causes of Fluctuations in the State-Barometer; that I hope the reprinting of it will be a Means of preserving that Fair Weather, for which every wise and good Man hath need to pray.

OF SEDITIONS AND TROUBLES. ESSAY the Fifteenth. Shepherds of People had need know the Calendars of Tempests in State; which are commonly greatest, when Things grow to Equality, as natural Tempests are greatest about the Equinoctia. And as there are certain hollow Blasts of Wind, and secret Swellings of Seas, before a Tempest, so are there in States: - Ille etiam cecox insigne Tumultus Sepe monet, Fraudeque & aperta tumescere Bellu.

Libels, and licentious Discourses against the State, when they are frequent and open; and in like sort, false News, often running up and down, to the Disadvantage of the State, and hastily embraced, are amongst the Signs of Troubles. Virgil giving the Pedigree of Fame, saith, She was Sister to the Giants. Illam Terra Pavestrâ irritata Deorum, Extremam (ut perhibent) Cæo Enceladoque sororem.

As if Fames were the Reliques of Seditions past; but they are no less, indeed, the Preludes of Seditions to come. Howsoever, he noteth it right, that Seditions Tumults and Seditions Fames differ no more, but as Brother and Sister, Masculine and Feminine; especially, if it come to that, that the best Actions of a State, and the most plausible, and which ought to give greatest Contentment, are taken in Ill-Sense, and traduced: For that shews the Envy great, as Tacitus saith; Constatâ magna Invidia, seu bene, seu male, gesta premunt. Neither doth it follow, that because these Fames are a Sign of Troubles, that the suppressing of them with too much Severity should be a Remedy of Troubles. For the despising of them many times checks them best; and the going about to stop them doth but make a Wonder long-lived. Also that kind of Obedience, which Tacitus speaketh of, is to be held suspected; Erant in officio, sed tamen qui mallent mandata Imperantium interpretari, quam exequi; Disputing, Excusing, Cavilling upon Mandates and Directions, is a kind of shaking off the Yoke and Assay of Disobedience: especially, if in those Disputings, they, which are for the Direction, speak fearfully and tenderly; and those that are against it, audaciously.

Also, as Machiavel noteth well; when Princes, that ought to be Common Parents, make themselves as a Party, and lean to a Side, it is as a Boat that is overthrown by the Wind, which is on the one Side, as was well said by the same Author, in the same Place, Nonnulli sunt Reges, qui se ipsos in Partem trahunt, et nonnulli sunt Reges, qui se ipsos in Partem trahunt, et nonnulli sunt Reges, qui se ipsos in Partem trahunt.

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cerning which, nevertheless, more light may be taken from that which followeth; and let us speak first of the Materials of Seditions; then of the Motives of them; and, thirdly, of the Remedies.

Concerning the Materials of Seditions. It is a Thing well to be considered: For the surest Way to prevent Seditions (if the Times do bear it) is to take away the Matter of them. For if there be Fuel prepared, it is hard to tell whence the Spark shall come, that shall set it on Fire. The Matter of Seditions is of two Kinds; Much Poverty, and Much Discontentment. It is certain, so many overthrown Estates, so many Votes for Troubles. Lucan noteth well, the State of Rome, before the Civil War.

Hinc Usurâ vorax, rapidumque in tempore Fœnus. Hinc concussa Fides, & multis utilis Bellum. This same Multis utilis Bellum is an assured and infallible Sign of a State disposed to Seditions and Troubles. And if this Poverty, and broken Estate in the better Sort, be joined with a Want and Necessity, in the mean People, the Danger is imminent and great. For the Rebellions of the Belly are the worst: As for Discontentments, they are in the Politic Body, like to Humours in the Natural, which are apt to gather a preternatural Heat, and to enflame. And let no Prince measure the Danger of them by this; whether they be just, or unjust? For that were to imagine People to be too reasonable, who do often spurn at their own Good: Nor yet by this; whether the Grievs whereupon they rise, be in fact great or small: For they are the most dangerous Discontentments, where the Fear is greater than the Feeling. Dolendi Modus, Timendi non item. Besides, in great Oppressions, the same Things that provoke the Patience, do withal mate the Courage: But in Fears it is not so. Neither let any Prince, or State, be secure concerning Discontentments, because they have been often, and have been long, and yet no Peril hath ensued; for as it is true, that every Vapour or Fume doth not turn into a Storm, so it is nevertheless true, that Storms, though they blow over divers times, yet may fall at last; and as the Spanish Proverb noteth well, The Cord breaketh at the last by the weakest Pull.

The Causes and Motives of Seditions are; Innovation in Religion; Taxes; Alteration of Laws and Customs; breaking of Privileges; General Oppression; Advancement of unworthy Persons; Strangers; Dearths; Disbanded Soldiers; Factions grown desperate; and whatsoever in offending People, joineth and kniteth them in a common Cause.

For the Remedies, there may be some general Preservatives, whereof we will speak; as for the just Cure, it must answer to the particular Disease; and so be left to Counsel, rather than Rule.

The first Remedy or Prevention, is to remove by all means possible, the material Cause of Sedition, whereof we speak; which is Want and Poverty in the Estate. To which purpose serveth the Opening, and well Ballancing of Trade; the Cherishing of Manufactures; the Banishing of Idleness; the Repressing of waste and Excess by Sumptuary Laws; the Improvement and husbanding of the Soil; the Regulating of Prices of Things vendible; the Moderating of Taxes and Tributes; and the like. Generally it is to be foreseen, that the Population of a Kingdom (especially if it be not mowed down by Wars) does not exceed the Stock of the Kingdom which should maintain them. Neither is the Population to be reckoned by the Number of People, but by the Number of Estates.

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[ To be continued. ]

Linlithgow	1,169	18	10,378	12	0
Perth	5,038	14	70,541	16	0
Kincardin	984	1	13,776	14	0
Aberdeen	4,077	19	57,091	6	0
Inverness & Ross	2,590	19	36,273	6	0
Nairn	277	16	3,889	4	0
Cromartie	68	5	95	10	0
Argyle	1,947	10	27,265	10	6
Fyfe & Kinross	5,172	0	72,408	0	0
Forfar	3,273	15	45,832	10	0
Banff	1,150	4	16,102	16	0
Sutherland	336	0	4,704	0	0
Caithness	599	5	8,389	10	0
Elgin	1,059	5	14,829	10	0
Orkney Zetland	1,088	10	15,239	0	0
Clackmannan	352	7	4,933	1	6
<i>Burghs.</i>					
E. inburgh	4,000	0	56,000	0	0
Perth	452	0	6,468	0	0
Dundee	732	0	10,248	0	0
Aberdeen	840	0	11,760	0	0
Strivling	216	0	3,024	0	0
Linlithgow	204	0	2,850	0	0
St. Andrews	278	0	3,892	0	0
Glasgow	1,440	0	20,160	0	0
Air	208	0	2,912	0	0
Haddington	216	0	3,024	0	0
Dyfert	96	0	1,344	0	0
Kirkaldie	276	0	3,864	0	0
Montrose	228	0	3,192	0	0
Cowper	120	0	1,680	0	0
Anstruther East.	24	0	336	0	0
Dumfries	200	0	2,800	0	0
Inverness	216	0	3,024	0	0
Burntisland	138	0	1,932	0	0
Innerkeithen	48	0	672	0	0
Kinghorn	54	0	756	0	0
Brechin	69	0	924	0	0
Irwin	108	0	1,512	0	0
Jedburgh	108	0	1,512	0	0
Kircudburgh	96	0	1,344	0	0
Wigton	84	0	1,176	0	0
Pittenweem	80	0	1,120	0	0
Dumfermling	96	0	1,344	0	0
Anstruther West.	30	0	420	0	0
Selkirk	80	0	1,120	0	0
Dumbarton	60	0	840	0	0
Renfrew	48	0	672	0	0
Dumbar	72	0	1,008	0	0
Lanerk	72	0	1,008	0	0
Aberbrothock	54	0	756	0	0
Elgin	120	0	1,680	0	0
Peebles	72	0	1,008	0	0
Crail	108	0	1,512	0	0
Tayne	42	0	588	0	0
Culrofs	48	0	672	0	0
Banff	48	0	672	0	0
Whithorn	12	0	168	0	0
Forfar	24	0	336	0	0
Rothfay	36	0	504	0	0
Nairne	18	0	252	0	0
Forres	30	0	420	0	0
Rutherglen	18	0	252	0	0
North Berwick	6	0	84	0	0
Culien	12	0	168	0	0
Lawder	36	0	504	0	0
Kintore	12	0	168	0	0
Kilrennie	12	0	168	0	0
Annand	12	0	168	0	0
Lochmaben	12	0	168	0	0
Saughar	12	0	168	0	0
Galloway	6	0	84	0	0
Dingwall	12	0	168	0	0
Darnoch	18	0	252	0	0
Queensferry	60	0	840	0	0
Forsterie	30	0	420	0	0
Cromartie	30	0	420	0	0
Inverury	18	0	252	0	0
Weik	20	0	280	0	0
Inverbervy	6	0	84	0	0
Kirkwall	60	0	840	0	0
Totals	72,133	8	1,009,867	15	6

In my paper Number VI. there is an account of the maritime trade between England and Scotland, for five years, ending in 1702, whereby it appears, that England then lost thirty thousand pounds a year by the said trade; and though the many and vast improvements which *English generosity* hath since caused to be made in Scotland, may have increased that loss to many times what it then was, I shall nevertheless rate this article at only fifty thousand pounds yearly, for the whole time, which amounts to *two millions eight hundred and fifty thousand pounds sterling.*

**ENGLISH COLONIES.**  
In my paper Number 21. the Scotch gain by the tobacco colonies appears to be *two hundred thousand pounds* a year, and their gain by our other colonies is there rated at *one hundred thousand pounds* a year; but as these two branches of the Scotch trade were not so great for a number of years after the Union, as they have been of late, I shall place the first twenty-seven years gain to the last thirty years account, rating the whole at *three hundred thousand pounds* per annum, which, for thirty years, comes to *nine millions sterling.*

*Pay of Troops in Scotland.*  
In my paper Number XXI. I have said, that I believe the neat produce of Scotch taxes, clear of all deductions on account of Scotland, doth not exceed the money expended there, by the troops quartered in that kingdom; and I at the same time desired that, if the thing was otherwise, some person or other would let the people of England know the true state of these matters; but I do not find that any person hath yet exhibited *such a state.*

I must therefore rate this article at *seventy-five thousand pounds* a year; as I have already rated the neat yearly produce of Scotch taxes; but I do not by this mean, that in each year since the Union, such a sum hath been yearly expended in Scotland by the troops quartered there; for their number hath been varied according to the trim of the times; so that the extraordinary expences, for crushing the Rebellions in the years 1715 and 1745, are all to be taken into this average account; and, that I have been very moderate in this calculation, any person may with reason believe, when he hath perused the following list of the King's forces at the ever-memorable battle of Culloden, fought under the auspices of His Royal Highness WILLIAM DUKE OF CUMBERLAND.

<b>FIRST LINE.</b>			
<i>Cavalry.</i>	Barrel's		
Duke of Kingston's	Royal		
Lord Cobham's	Monroe's		
Lord M. Kerr's.	Cholmondeley's		
<i>Infantry.</i>	Canapbell's		
Pulteney's	Price's.		
<b>SECOND LINE.</b>			
<i>Infantry.</i>			
T. Howard's	Ligonier's		
Wolfe's	Bligh's		
Fleming's	Sempill's.		
<b>CORPS DE RESERVE.</b>			
<i>Infantry.</i>			
Battereau's	Blakeney's.		

Besides other Forces then doing Duty in different Parts of Scotland.

*Safe monet, Fraudeque & aperta tumescere Bella.*  
Libels, and licentious Discourses against the State, when they are frequent and open; and in like sort, false News, often running up and down, to the Disadvantage of the State, and builtly embraced, are amongst the Signs of *Troubles.* *Virgil* giving the Pedigree of *Fame*, saith, *She was Sister to the Giants.*  
*Illam Terra Pavensera irritata Deorum, Extrinsecum (ut perhibent) Cao Encladoque ferocem.*

*Pregnant*—  
As if *Fames* were the Reliques of *Seditious* part; but they are no less, indeed, the *Preludes* of *Seditious* to come. Howsoever, he noteth it right, that *Seditious Tumults* and *Seditious Fames* differ no more, but as Brother and Sister, Masculine and Feminine; especially, if it come to that, that the best Actions of a State, and the most plausible, and which ought to give greatest Contentment, are taken in Ill-Sense; and traduced: For that shews the Envy great, as *Tacitus* saith; *Conflata magna Invidia, seu bene, seu male, gesta premunt.* Neither doth it follow, that because these *Fames* are a Sign of *Troubles*, that the suppressing of them with too much Severity should be a Remedy of *Troubles.* For the despising of them many times checks them best; and the going about to stop them doth but make a Wonder long-lived. Also that kind of Obedience, which *Tacitus* speaketh of, is to be held suspected; *Erant in officio, sed tamen qui mallent mandata Imperantium interpretari, quam exequi;* Disputing, Excusing, Cavilling upon Mandates and Directions, is a kind of shaking off the Yoke and Assay of Disobedience; especially, if in those Disputings, they, which are for the Direction, speak fearfully and tenderly; and those that are against it, audaciously.

Also, as *Machiavel* noteth well; when Princes, that ought to be Common Parents, make themselves as a Party, and lean to a Side, it is as a Boat that is overthrown by uneven Weight on the one Side; as was well seen in the time of *Henry the Third of France*: For first, himself entered League for the Extirpation of the *Protestants*; and presently after, the same League was turned upon Himself. For when the Authority of Princes is made but an Accessary to a Cause, and that there be other Bands that tie faster than the Band of Sovereignty, Kings begin to be put almost out of Possession.

Also, when Discords, and Quarrels, and Factions, are carried openly and audaciously, it is a Sign, the Reverence of Government is lost. For the Motions of the greatest Perions, in a Government, ought to be, as the Motions of the Planets under *Primum Mobile* (according to the old Opinion;) which is, that every of them is carried swiftly by the highest Motion, and softly in their own Motion. And therefore, when great Ones, in their own particular Motion, move violently, and, as *Tacitus* expresseth it well, *Liberius, quam vi Imperantium meminissent;* it is a Sign, the Orbs are out of Frame. For Reverence is that wherewith Princes are girt from God; who threateneth the dissolving thereof, *Solvam cingula Regum.*

So when any of the four Pillars of Government are mainly shaken, or weakened (which are *Religion, Justice, Counsel and Treasure*) Men had need to pray for fair Weather. But let us pass from this Part of Predictions (con-

And let no Prince imagine the Danger of them by this; whether they be just, or unjust? For that were to imagine People to be too reasonable; who do often spare at their own Good: Nor yet by this; whether the Grievs whereupon they rise, be in fact great or small: For they are the most dangerous *Dissentiments*, where the Fear is greater than the Feeling. *Dolenti Modus, Timendi non item.* Besides, in great Oppressions, the same Things that provoke the Patience, do withal mate the Courage: But in Fears it is not so. Neither let any Prince, or State, be secure concerning *Dissentiments*, because they have been often, or have been long, and yet no Peril hath ensued; for as it is true, that every Vapour or Lume doth not turn into a Storm, so it is nevertheless true, that Storms, though they blow over divers times, yet may fall at last; and as the Spanish Proverb noteth well, *The Cord breaketh at the last by the weakest Pull.*

The Causes and Motives of *Seditious* are; Innovation in Religion; Taxes; Alteration of Laws and Customs; breaking of Privileges; General Oppression; Advancement of unworthy Persons; Strangers; Deceits; Disbanded Soldiers; Factions grown desperate; and whatsoever in offending People, joineth and kniteth them in a common Cause.  
For the Remedies, there may be some general Preservatives, whereof we will speak; as for the just Cure, it must answer to the particular Disease; and so be left to Counsel, rather than Rule.

The first Remedy or Prevention, is to remove by all means possible, the material Cause of *Sedition*, whereof we speak; which is *Want and Poverty* in the Estate. To which purpose serveth the Opening, and well Ballancing of Trade; the Cherishing of Manufactures; the Banishing of Idleness; the Repressing of waste and Excess by Sumptuary Laws; the Improvement and husbanding of the Soil; the Regulating of Prices of Things vendible; the Moderating of Taxes and Tributes; and the like. Generally it is to be foreseen, that the Population of a Kingdom (especially if it be not mowed down by Wars) does not exceed the Stock of the Kingdom which should maintain them. Neither is the Population to be reckoned only by Number. For a smaller Number, that spend more, and earn less, do wear out an Estate sooner than a greater Number, that live lower, and gather more. Therefore the multiplying of Nobility, and other Degrees of Quality, in an over Proportion to the common People, doth speedily bring a State to Necessity: And so doth likewise an overgrown Clergy; for they bring nothing to the Stock; and in like manner, when more are bred Scholars, than Preferments can take off.

It is likewise to be remembered, that forasmuch as the Increase of any Estate, must be upon the Foreigner (for whatsoever is somewhere gotten, is somewhere lost) there be but three Things which one Nation selleth unto another; the *Commodity*, as Nature yieldeth it; the *Manufacture*; and the *Vessels* or *Carriage*. So that if these three Wheels go, Wealth will flow as in a Spring Tide. And it cometh many times to pass, that *Materialem superabit Opus*; that the Work and Carriage is more worth than the Material, and enricheth a State more, as is notably seen in the *Low Countrymen*, who have the best Mines above-ground in the World.

Above all things, good Policy is to be used, that the Treasure and Monies in a State, be not gathered into few Hands. For otherwise, a State may have a great Stock, and yet starve. And Money is like Muck, not good except it be

be spread. This is done chiefly by suppressing, or at the least keeping a strict Hand, upon the devouring Trades of Usury, Ingressing, great Pasturages, and the like.

For removing *Discontentments*, or at least, the Danger of them; there is in every State (as we know) two Portions of *Subjects*; the *Noblesse*, and the *Commonalty*. When one of these is *discontent*, the Danger is not great; for common People are of slow Motion, if they be not excited by the greater Sort: And the greater Sort are of small Strength, except the Multitude be apt and ready to move of themselves. Then is the Danger, when the greater Sort do but wait for the troubling of the Waters, amongst the Meaner, that then they may declare themselves. The Poets feign, that the rest of the Gods would have bound *Jupiter*, which he hearing of, by the Counsel of *Pallas*, sent for *Briarius*, with his hundred Hands, to come in to his Aid. An Emblem, no doubt, to shew how safe it is for Monarchs to make sure of the Good-will of common People.

To give moderate Liberty, for Grievances and *Discontentments* to evaporate (so it be without too great Insolence or Braving) is a safe Way. For he that turneth the Humours back, and maketh the Wound bleed inwards, endangereth malign Ulcers, and pernicious Impositions.

The Part of *Epimetheus* might well become *Prometheus*, in the case of *Discontentments*; for there is not a better Provision against them. *Epimetheus*, when Grievances and Evils flew abroad, at last shut the Lid, and kept Hope in the Bottom of the Vessel. Certainly the politick and artificial nourishing and entertaining of *Hopes*, and carrying Men from *Hopes* to *Hopes*, is one of the best Antidotes against the Poison of *Discontentments*. And it is a certain Sign of a wise Government and Proceeding, when it can hold Mens Hearts by *Hopes*, when it cannot by Satisfaction: And when it can handle Things in such manner, as no Evil shall appear so peremptory, but that it hath some Out-let of *Hope*: Which is the less hard to do, because both particular Persons and Factions are apt enough to flatter themselves, or at least to brave that, which they believe not.

Also the Foresight and Prevention that there be no likely or fit Head, whereunto *discontented Persons* may resort, and under whom they may join, is a known but an excellent Point of Caution. I understand a fit Head, to be one that hath Greatness and Reputation; that hath Confidence with the *discontented Party*, and upon whom they turn their Eyes: and that is thought *discontented* in his own particular; which kind of Persons are either to be won, and reconciled to the State, and that in a fast and true manner: or to be fronted with some other of the same Party that may oppose them, and so divide the Reputation. Generally the dividing and breaking of all Factions and Combinations that are adverse to the State, and setting them at Distance, or at least Distrust amongst themselves, is not one of the worst Remedies. For it is a desperate Case, if those, that hold with the Proceeding of the State, be full of Discord and

Faction; and those that are against it, be entire and united.

I have noted, that some witty and sharp Speeches, which have fallen from *Princes*, have given fire to *Seditions*. *Cæsar* did himself infinite Hurt in that Speech, *Sylla* notwithstanding *Literas, non potuit dicere*; For it did utterly cut off that *Hope*, which Men had entertained, that he would, at one time or other, give over his Dictatorship. *Galba* undid himself by that Speech; *Legi à se Militem, non emi*; For it put the Soldiers out of *Hope* of the Donative. *Probus* likewise by that Speech, *Si vixeris, non opus erit amplius Romano Imperio militibus*. A Speech of great Despair of the Soldiers; and many the like. Surely, *Princes* had need, in tender Matters, and ticklish Times, to beware what they say, especially in these short Speeches, which fly abroad like Darts, and are thought to be shot out of their secret Intentions. For as for large Discourses, they are flat Things, and not so much noted.

Lastly, let *Princes*, against all Events, not be without some great Person, one, or rather more, of military Valour near unto them, for the repressing of *Seditions*, in their beginnings. For without that, there is to be more trepidation in Court, upon the first breaking out of *Troubles*, than were fit. And the State runneth the danger of that, which *Tacitus* saith; *Atque is Habitus animorum fuit, ut pessimum facinus auderent pauci, plures vellet, omnes patere*. But let such military Persons, be assured, and well reputed of, rather than factious, and popular; holding also good Correspondence with the other great Men in the State, or else the Remedy is worse than the Disease.

Think ye not, O Statesmen and Senators of England, that the sagacious VERULAM was deeply read in the Diseases of EMPIRE? And hath he not marked, as in a Chart, the many Rocks which Government may SPLIT UPON?

#### N U M B E R XXXI.

I N my paper Number XXVII. I have inserted Scotch ways and means to replace the New Cyder-Tax, consistently with the union treaty.

In my paper Number XXVIII. I have inserted an assessment for raising One Million of Pounds Sterling per Annum in Scotland, by an equalizing tax, consistently with the said treaty, and conformably to the usual method of raising taxes in that kingdom; I have at the same time also mentioned, that the said equalizing tax is proposed to replace such English taxes to the like amount, as are most burthensome to the manufactories, trade and poor working people of England.

And to remove every shadow of objection against the justice or national necessity of laying such an equalizing tax upon the people of Scotland, I have inserted, in my paper Number XXIX. a computation of the money carried into Scotland since the union; whereby it sufficiently appears, that the taxes fo

proposed to replace the New Cyder-Tax, and to make the burthens of government equal, in proportion to the present abilities of the two nations, do not amount to One Shilling in the Pound of the money that the people of Scotland have gained from this nation, either directly by their trade with England, or by means of trading with the English colonies; and this, without reckoning one penny of the wealth that English bounties and premiums have, since the union, enabled them to acquire, by the increased exportations of Scotch products to all foreign markets.

In my paper Number XXX. I have inserted a chart of the dangerous freights between Scylla and Charibdis, as it was long since drawn by that great pilot of human understanding, FRANCIS LORD BACON; and the safe course of steerage is there so plainly marked, that good intention, aided by moderate abilities, seem to be the only requisites to insuring a safe pilotage between the many dangerous rocks and sands in those freights.

The pilots of the present age will therefore be pleased to remember, that I have, in due time, and with the fidelity becoming an honest man and a good subject, laid before them a true state of all these matters and things, according to the best of my judgment and information; and with respect to a number of English gentlemen, who, by privately expressed disapprobation, seemed desirous to have had these observations discontinued before the subject matter of them was all laid open to public view, I hope they will be pleased to excuse my disappointing them upon this occasion.

If all or any of those gentlemen have solid reasons for disapproving of these observations on the New Cyder-Tax, the publishing of them with their names at the bottom, cannot fail of doing public good, and of recommending them more strongly to national esteem and favour; but before they embark in such an affair, they will no doubt consider, that if I had been influenced by such disapprobation, the people of England might not now have known that Scotland ought to bear above One Million Sterling per Annum of the taxes yearly raised in Great Britain.

And by consequence, such of those people as have children to succeed to their estates, incomes, professions or trades might have continued to believe, that their children's children would securely enjoy such means of support for ages made their forefathers happy; but they may now be content without an equality of taxes in England and Scotland, that pleasing prospect will become a mere delusion, and that both the stock and block of THIS NATION will be carried to Scotland, by the same march-rout that two and twenty millions of property have already travelled there.

What sybilline or delphic oracle e'er foretold to ancient Rome or Greece, that EMPIRE would forsake their fertile plains, and migrate to the dreary marshes of the Adriatic; from whence, in after-times, there should arise, another REPUBLIC, mating in her

meridian glory, such other powers as GREECE AND ROME once grappled with?

But hath not all this been accomplished in the republic of VENICE?

And was not the downfall of that same republic sealed, by the discovery of a maritime communication with India, one hundred years before SHE rued in a decay of POWER, the making of that discovery?

Or if objects so far removed by time and place, claim less attention? let us but view the Belgic shore, and we there shall find the like awful lessons of deep instruction.

The seventeen provinces of the Netherlands in Germany, were once in the same happy circumstances that Great Britain long hath been, and the ten best of those provinces then had such superiority in wealth and strength, over the other seven provinces, as England naturally hath over Scotland; but no sooner were the manufactories and trade of those provinces overloaded with taxes, and the rod of persecution brought among them, than that scene of general prosperity begun to change, and by degrees, the wealth and power of fertile plains removed to swamps and marshes.

In vain did the then greatest power in Europe, both by land and sea, exert her force and skill to recall to those ten provinces their former wealth and strength, for from that time to this hour, neither could ever be wrested from the other seven provinces which then united against Spain; but on the contrary, those united provinces, by degrees found means, to wrest so much wealth and strength from the Spanish monarchy, that after long warring, with a perseverance beyond all example, they worked independency and power out of the ruins of that greatness which had oppressed them.

Certainly there cannot in all history be found a lesson more awfully instructive to the people of England, upon the present occasion, than this inverted state and condition of those seventeen provinces, for the ten best are not only poor and desolate, but the seven worst are rich and populous: and so strangely doth FORTUNE sport with the wealth and power of such as swerve from the principles of empire and government, that those ten valuable provinces have long been cut into barriers for other states, and their inhabitants made brewers of wood and drawers of water to other nations.

All which is most humbly submitted to the consideration of the PARLIAMENT AND PEOPLE of GREAT BRITAIN,

By

J. MASSIE.

Westminster,  
15 Feb. 1764.

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