

147-48

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238

Net quarterly and Annual Produce of the Wine Duty 1745 from the time it was first imposed.

No. 8.

AN ACCOUNT

Of the TOTAL NET PRODUCE of the TAXES FOR ONE YEAR.

	Quantity Bought		Annual Receipt
On quarter ending, 5 April 1795.	12,332		
do 5 July 1795.	221,808		
do 11 Oct. 1795.	356,736		
do 5 Jan. 1796.	144,995	For One Year ending 5 Jan. 1796.	£ 736,871.
do 5 April. 1796.	149,787	do 5 April. 1796.	923,326.
do 5 July 1796.	41,746	Ditto 5 July. 1796.	742,264.
do 10 Oct. 1796.	155,269	Ditto 10 Oct. 1796.	541,897.
do 5 Jan. 1797.	35,787	Ditto 5 Jan. 1797.	422,689.
do 5 April. 1797.	61,729	Ditto 5 Apr. 1797.	294,631.
do 5 July 1797.	32,945	Ditto 5 July 1797.	235,830.
do 11 Oct. 1797.	94,529	Ditto 10 Oct. 1797.	224,990.
do 5 Jan. 1798.	50,532	Ditto 5 Jan. 1798.	242,735.
do 5 April 1798.	70,875	Ditto 5 April. 1798.	251,881.
do 5 July 1798.	132,079	Ditto 5 July 1798.	351,015.
do 10 Oct. 1798.	133,472	Ditto 10 Oct. 1798.	389,958.
do 5 Jan. 1799.	60,873	Ditto 5 Jan. 1799.	397,299.

To the Honourable the Knights, Citizens, and Burgeſſes, in Parliament aſſembled:

An ACCOUNT of the TOTAL NET PRODUCE of the TAXES for ONE YEAR, ended the 10th Day of OCTOBER 1798; diſtinguiſhing each QUARTER: And alſo diſtinguiſhing the DUTIES impoſed in 1793, 1794, 1795, 1796, 1797, AND 1798.

Table with columns for quarters (5th JANUARY, 5th APRIL, 5th JULY, 10th OCTOBER) and YEAR ended 10th OCTOBER 1798. Rows include CONSOLIDATED CUSTOMS, CONSOLIDATED EXCISE, CONSOLIDATED STAMPS, INCIDENTS, and DUTIES PRO A° 1794, 1795, 1796, 1797, 1798. Includes sub-rows for various goods like Sugar, Wines, Spirits, and Licences.

240,000  
11,000

0091

CONSOLIDATED CUSTOMS, after deducting £. 29,169. 1. 5. computed Quarterly Sum to be carried to the Duties pro A° 1796 - -

CONSOLIDATED EXCISE - - - - - Referred out of Duty on Paper A° 1794, £. 18,750. being 3/4 Part of £. 75,000. the Annual Average Produce of former Duties then repealed - - - - -

Referred out of Duty on Spirit Licences A° 1794, £. 9,000. being 3/4 Part of £. 36,000. the Annual Average Produce of former Duties then repealed, and in full to 5th July 1798 - - - - -

CONSOLIDATED STAMPS - - - - - Referred out of Duty on Hats A° 1796, £. 2,369. 17. 9. being 3/4 Part of £. 9,479. 11. the Annual Average Produce of former Duties then repealed - - - - -

Referred out of Bills and Receipts A° 1794, £. 32,150. being 3/4 Part of £. 128,600. the Annual Average Produce of former Duties then repealed - - - - -

Referred out of Duty on Legacies A° 1796, £. 10,269. 15. being 3/4 Part of £. 41,079. the Annual Average Produce of former Duties then repealed, to complete Deficiencies to 5th July 1798, and in full to 10th October 1798 - - - - -

INCIDENTS.

Table with columns for various incident categories like 'Confolidated Letter Money, the Annual Average Produce of the Duty prior to the Year 1795', 'Ditto - Salt, 1787', 'Seizures - 1760', etc.

DUTIES PRO A° 1793.

Table with columns for 'British Spirits, 1791' and 'Foreign Ditto'.

Main table with columns for years 1798, 1798, 1798, 1798, 1798. Rows include 'CONSOLIDATED CUSTOMS', 'CONSOLIDATED EXCISE', 'CONSOLIDATED STAMPS', 'INCIDENTS', and 'DUTIES PRO A° 1793'.

Game Duty £. 10. per Cent. British Spirits, 1794 Foreign Ditto Attornies Articles Spirit Licences, after referring the Annual Average Produce as aforefaid Glafs Bricks and Tiles (Customs) Ditto (Excife) Paper (Customs) Ditto (Excife) after referring the Annual Produce as aforefaid Slates and Stones

DUTIES PRO A° 1795.

Table with columns for 'British Spirits', 'Foreign Ditto', 'Wines', 'Sweets', 'Cocoa', 'Stamps', 'Ship Policies', 'Hair Powder Certificats', 'Receipts', 'Fruits, &c.', 'Coals', 'Tea', 'Confolidated Letter Money', 'Spirit Licences'.

DUTIES PRO A° 1796.

Table with columns for 'Horfes', 'Tobacco', 'Horfes Dealers Licences', 'Wine (Excife)', 'Wine (Customs)', 'Sweets', 'Legacies, after referring the Annual Average Produce as aforefaid', 'Hats', 'Duty on Horfes', 'Dogs', 'Public on Account of the Reduction on the Drawbacks on the Exportation of Sugar', 'Spirit Licences'.

DUTIES PRO A° 1797.

Table with columns for 'Pepper', '£. 20. per Cent.', 'British Spirits', 'Foreign Ditto', 'Aceds', 'Cocoa', 'Clocks and Watches', 'Stage Coaches', 'Sugar', 'Bricks', 'Tea', 'Duty on Horfes', 'Horfes', 'Male Servants', 'Plate', 'Surplus of the Confolidated Letter Money', 'Spirit Licences', 'Horfes'.

DUTIES PRO A° 1798.

Table with columns for 'Salt', 'Armorial Bearings', 'Tea', 'Horfes'.

TOTAL of CUSTOMS, EXCISE, and STAMPS

Summary table for 'INCIDENTS' and 'DUTIES pro A° 1793'.

Table with columns for months: 5th JANUARY 1798., 5th APRIL 1798., 5th JULY 1798., 10th OCTOBER 1798., 10th OCTOBER 1798. Rows include various duty categories and their values.

Exchequer, the 3d Day of December 1798. James Fisher.

Total estimated value of the Taxes imposed during the Year 1798, £. 4,466,500. Actual Receipt for Oct. Year as above £. 2,057,374. Deficiency £. 2,409,126.

THE REVENUE.

From the account of the nett produce of all the Taxes in the year ending the 10th of October, 1798, now on the table of the House of Commons, it appears, that the Taxes imposed during the War have produced 6,409,126l. When these Taxes were proposed, the Chancellor of the Exchequer estimated that they would produce 8,466,500l. Thus, it appears that notwithstanding the boasted receipt of revenue, there is, during this last year, a deficiency in the produce of the new Taxes to the amount of 2,057,374l.

For the information of our readers, we subjoin a comparative statement of the estimated produce of the Taxes imposed in each year since the commencement of the War, and of their actual produce in the year ending the 10th of Oct. 1798.

Table with 2 columns: Estimated Produce when imposed, and Actual Produce for one year, ending Oct. 10, 1798. Rows include years 1793, 1794, 1795, 1796, 1797, and 1798.

Estimated Produce when imposed, 8,466,500. Actual Produce for one year, ending Oct. 10, 1798, 6,409,126. Deficiency 2,057,374.

We abstain from making any comment on this rate of our revenue. We only wish to observe, that the deficiency of the Taxes imposed during the first six years of the American War, as reported by the Committee of the House of Commons, did not in the year's receipt ending the 5th of January 1782, exceed the sum of 395,931l.; whereas by the above account it appears, that the deficiency on the Taxes imposed during the first six years of the present War amounts to no less than five times that sum. Under these circumstances, we must confess ourselves at a loss to discover upon what principle the Chancellor of the Exchequer, who pronounced the Revenue in the year 1782 in a state verging to ruin, seems so much satisfied with the present situation of the country in respect to its finance.

FINANCE.

In the Morning Chronicle of Friday last was the following Statement:

Table with 2 columns: Estimated Produce of Taxes when imposed, and Actual Produce on 10th Oct. 1798. Rows include years 1793, 1794, 1795, 1796, 1797, and 1798.

The candid Writer of the above would have the World believe, from this Statement, that there is a deficiency on the general Produce of the Taxes of Two Millions. We shall beg leave to place this account in a different light from that in which the Conductors of the Morning Chronicle put it—and we believe the Public will think in a much fairer point of view.

The Produce of the Taxes imposed during the War (exclusive of 1798), on the 10th of October was 6,409,126l. The Charge is 8,466,500l.

But, upon the Taxes 1796 and 1797, there may be expected a considerable increase from several of these Taxes not having come into full collection, for which may be added at least 600,000l.

In this account we leave out both Charge and Taxes 1798, those Taxes not having yet nearly reached a year's produce.

It may further be expected, that the Wine Duty, the only article in which there is any material deficiency, will ultimately yield the Sum at which it was taken—as it has for some time past been increasing.

But the Writer of the account in the Morning Chronicle purposely avoids the mention of the Produce of the Old Taxes.—He will find that their produce up to the 10th October, in the same Paper from which he has taken his partial view of the subject.

Table with 2 columns: It, and Add Produce of New Taxes. Values: 14,160,000 and 6,451,000.

The total of the permanent Charge on Consolidated Fund up to 5th Jan. 1798, is 18,887,000. Actual Excess of Produce of Taxes above Charge, 1,536,000.

And if the Produce of the New Duties is increased by the Sum we have supposed (and we have the strongest reason for supposing it will increase still further), viz. 600,000. There will then be an Excess of Permanent Taxes above Permanent Charge of 2,136,000.

FINANCE.

By a paragraph in one of the Ministerial Newspapers, we find that the statement we inserted, of the Estimated and Actual Produce of the Taxes during the War has been commented upon; we cannot say controverted; for we again repeat it, in full confidence that there is not a hireling to be found bold enough to dispute our accuracy.

Table with 2 columns: Estimated Produce when imposed, and Actual Produce for one year, ending Oct. 10, 1798. Rows include years 1793, 1794, 1795, 1796, 1797, and 1798.

Estimated Produce when imposed, 8,466,500. Actual Produce for one year, ending Oct. 10, 1798, 6,409,126. Deficiency 2,057,374.

We wish that those who have attempted to cavil at a statement they know to be founded in truth would inform us, in what year the Chancellor of the Exchequer provided for a much larger amount in taxes than the charge he foresaw; for, if that was not the case, the charge and the estimated amount of the taxes must be exactly the same. Indeed, if the candid observer upon our statement will have the goodness to add the provisions at the rate of five per cent, which the Minister has made for Navy and Exchequer Bills unfunded, he will find that his charge, with this addition, will exactly correspond with the estimated amount of the taxes, and that the deficiency upon the new taxes amounts to what is above stated.

We are surprised that this prudent Champion of the Revenue should have chosen to touch upon the Wine Duty in the course of his observations; for if he will take the trouble to examine the receipt of the Wine Duty in 1796, he will find that our calculations, as well as his, include a sum of no less than 274,958l. which is composed of payments arising from the instalments on the Stock in trade, and which cannot possibly be considered as part of the annual receipt. We must therefore apologize to him, as well as to the public, for this oversight in our statement, by which we find, we have given credit for an annual receipt of 274,958l. more than we ought to have stated. We now therefore submit to our readers what we deem to be the real deficiency on the taxes imposed during the War, in the receipt of the year, ending 10th of October, 1798.

Table with 2 columns: Sum paid from instalments on the Stock of Wines on hand, which is not Annual Receipt, and Total Deficiency on the Receipt of the Taxes imposed during the War, for one year ending 10th October, 1798.

Deducting the sum received from instalments on the Stock of Wine on hand, the Annual Receipt of the Taxes for 1796 would only amount to 4,217,171l.