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equally the *Laws* of England and of Scotland, but which would be brought into discussion by the House going into an enquiry concerning the nature of the Scotch Law, and for which reason, therefore, he was the more inclined to vote in favour of the motion before the House at present; he understood no prisoner in Scotland could summon witnesses in his defence from England, or in England from Scotland: to Englishmen this might not be a circumstance prejudicial as to Scotchmen, on account of the proportions of the two countries relative to each other; but to an Englishman it might eventually be a circumstance of very serious prejudice; to a Scotchman it must often be so. Mr. Stanley said, he could not

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these considerations seemed principally to fall, and to the order in which he proposed to state them.

In the first place, he should consider it as his duty to state to the Committee the extent of the provisions which were made, according to the votes and estimates now in their possession, for the various branches of the public service, with a view to the active and effectual prosecution of the present war.

In the next place, it would be his duty to lay before them the particulars, and the amount of the various articles, both of supply, and of ways and means, with a view to the extraordinary provisions of the war, and also with a view to compare them with those that were made in time of peace.

And thirdly, he should consider it as his duty to state all the particulars relative to the conditions and terms of the Loan which was necessary for the service of the year, together with the other measures of finance, and the nature of the resources and taxes by which any annual charge arising from that Loan might be defrayed.

On the first of these heads he conceived it would be unnecessary to dwell for any length of time, because in truth the particulars had been stated already in the various debates that had taken place in the Committee of Supply; and therefore he should rather suppose it unnecessary to mention it again, if he did not think it desirable to bring into one point of view the extraordinary exertions that had been made to prosecute the war; because in addressing himself that day to the Committee, he must bear in mind, that under the present circumstances, whatever might be their considerations on the amount of the burthens necessary to be imposed on their constituents, or on what might be the wisest and most advantageous mode in which they might be defrayed; the first question in the mind of every man who felt for himself, for his country, or for mankind, was to be satisfied that the measure of our exertions were limited only either by the actual extent of our power, or by the apparent sufficiency of the means we had provided in comparison of the end which we had proposed. He was persuaded, in a case where, in one word, the contest was literally for the whole, that there was no man who would hesitate contributing any part, whatever that part might be, to secure our safety and our success. On that principle it was, that he wished to lay before the House the result of what His Majesty's servants had thought it their duty to propose, and the greatest part of which had been already stated in the different votes of the House. The first head of public service, in the order in which it was usually voted, and in the order of esti-

*Mr. Chancellor PITT said,*  
The order of the day being read for the House to resolve itself into a Committee of the whole House, to consider of Ways and Means for raising the supply granted to His Majesty, Mr. Hobart took the chair.

A great variety of accounts were referred to the Committee.

Mr. Chancellor PITT said, that in order to lay before the Committee as fully and distinctly, and, at the same time, as concisely as he was able, the various particulars that were necessary for their consideration that day, he should beg leave, in the first place, to call their attention to the several heads under which

mation in which it was held by the House, and the country at large, was the Navy. For the Navy they had voted 85,000 seamen; they had voted them with the satisfaction of knowing that at the end of the first year of the war they had arrived within 10,000 of that number; that the increase of our naval force in one year had been between 50 and 60,000 men; and that the state of the preparation of their ships had not barely kept pace, but had outrun the extraordinary force by which they were to be manned. On the whole, the progress in the Navy in one year bore a high proportion, and had exceeded the largest amount that had ever been collected in the same time in any former period. The great exertions that had been made, and the force that was now voted, under the circumstances of the present war, was greater than any that had been made till a much more advanced period, till almost near the conclusion in any former war in which this country was engaged; and when instead of having one enemy they have had almost the united navies of Europe to contend with. He therefore flattered himself that the provision that had been made was ample. But if it should be necessary, which he did not think probable, that a greater number than 85,000 seamen could be usefully employed, he should vote for 5,000 seamen more, in addition to those that had been already voted.

The next great article was the Army, on which he had taken the liberty of troubling the Committee with his reasons for thinking, what he was happy was confirmed by the House, that a large and effectual augmentation of the Army was equally necessary, under the circumstances of the present time. He had also the satisfaction of stating that the actual augmentation that had been made in the first year of the war, had been more rapid and extensive than at any other period of our history. The actual augmentation last year was stated to have been above 30,000 effective men, and all British troops. He conceived they would be sufficient for the largest exertions necessary to be made by this country. The total vote of British troops, including the militia and fencibles, was above 140,000 men. In addition to this a body of foreign troops, amounting to between 30 and 40,000 men, were employed in the service of Great Britain.

The third head was that of the Ordnance, on which it was unnecessary to enter into a particular detail; except only to observe, that it also had received a greater augmentation than in any former period. Under the circumstances of the present times, and considering the modern practice of war, it was absolutely necessary, that our preparations of artillery should be very great. Upon the

whole, therefore, the number of seamen for the sea service of the present year was 85,000; there were about 140,000 British troops for the land service; besides between 30 and 40,000 foreign troops; and, under the head of artillery, between 5 and 6000 men; so that the amount, upon the whole, was considerably above 250,000 men to be employed in the public service. He should have the satisfaction of stating, that the provisions necessary to be made for their exertions, large as they were, would be defrayed without any great or distressing pressure on the country. In addition to the liberal provision that had been made for the service of the present year, he had also provided for the exceedings incurred in the last year; and, though he in one view lamented the increase of our expences, yet in his present view he spoke with the greatest satisfaction, that the navy, in the year 1793, had made a much more rapid progress than was foreseen at the beginning of the war, or than could be expected; consequently, there was a large increase of Navy debt, for which he meant to make provision. He conceived it unnecessary to trouble the House more on this head; and therefore, he said, he should proceed to the second part, namely, to state the total of the articles of supply and of Ways and Means. He had anticipated part of them in what he had already said.

SUPPLY.

	NAVY.	£.
85,000 Seamen	- - - -	4,420,000
Ordinary	- - - -	558,000
Extraordinary	- - - -	547,000
Total vote for the Navy for the present year, independent of any provision made for the payment of the debt incurred last year	- - - -	5,525,000

ARMY.

He said he did not know whether it would be necessary to go through the several items which had already been a subject of discussion in the Committee of Supply.

The total vote of the Establishment of the		
British army amounted to	- - - -	4,362,000
For Foreign Troops	- - - -	1,169,000
Extraordinaries	- - - -	809,000
Total amount of the vote for the Army	- - - -	6,340,000

ORDNANCE.

Ordinary	- - - -	324,000
Extraordinary	- - - -	377,000
Last year unprovided for	- - - -	644,000
	- - - -	1,345,000

The three services added together will stand thus:

Total of the Navy	5,525,000
Army	6,340,000
Ordnance	1,345,000
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	13,210,000

To this were to be added the Miscellaneous Services.

He did not know whether it was necessary to trouble the Committee with a recapitulation of the leading charges under the head of Miscellaneous Services. He was rather disposed to think that it would only be wasting their time. The whole of these amounted to 206,000l.

There remained the other usual charges, known under the heads of deficiency of grants and the deficiency of land and malt. The deficiency of grants had been considerable larger this year than formerly. It amounted to 474,000l. and the deficiency of land and malt amounted to 320,000l. To this there was a sum to be added, which had been voted for the two last years, and which he proposed still to continue to vote, viz. the sum of 200,000l. to the Commissioners for discharging the national debt. That sum had been added to the annual million for the extinction of the national debt; and although when first voted it was not permanent, yet it was allowed on a principle permanent in itself, and therefore he felt it his duty not to make any variation, even under the circumstances of the pressure of this war.

The only remaining article of supply was that of exchequer bills, on which gentlemen would recollect, that he had not usually taken notice of them under the head of supply and of ways and means. It was more simple to keep them out on both sides. On the present occasion, he thought it his duty to state the exchequer bills, which were to the amount of 5,500,000l. because it was his intention, in addition to the liberal provision that had been made, on this large and extended scale, to pursue the same measure which was adopted last year. He had then provided for 1,500,000l. and this year he wished to provide for 2,000,000l. in exchequer bills; and therefore he would make provision for 5,500,000l. in exchequer bills, though he meant only on the other side of the account to place exchequer bills to the amount of 3,500,000l. and by that means allowing two millions for the unforeseen contingencies of the present year. These, he said, were all the articles of supply.

Total of the Navy, Army and Ordnance	£.13,210,000
Miscellaneous Services	206,000
Deficiency of Grants	474,000
Deficiency of Land and Malt	350,000
To the Commissioners of the National Debt	200,000
Exchequer Bills	5,500,000
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	£.19,940,000

In this large sum the Committee would observe, that exchequer bills to the amount of 5,500,000l. were included, and which, as observed before, had been usually omitted on both sides, viz. in the supply and also in the ways and means; and if these 5,500,000l. were subtracted from the total of the supply, there would only remain 16,440,000l.

He next proceeded to state the articles of the ways and means. He stated the land and malt, as usual, at 2,750,000l. The exchequer bills, as he had already stated, would amount to 3,500,000l. after allowing two millions for unforeseen expences. Another article was the growing produce of the consolidated fund. After the interest of the national debt, &c. was subtracted from the total permanent taxes of the year, the remainder was called the growing produce of the consolidated fund. He said, the permanent taxes of the year ending on the 5th of January, 1794, amounted to 13,941,000l. and when this was compared with the amount of the permanent taxes of former years, it afforded matter of great satisfaction. These taxes last year were somewhat less than they were in the year 1792, but greater than they were in 1791, which was a year of so great prosperity, that they began to ease the subjects of this country of some of their burthens; and also, for the first time, added the sum of 200,000l. to the annual million, for the reduction of the national debt. There were two grounds, on which they might calculate the amount of the revenue of the present year. To expect perfect accuracy on this subject was impossible. They might either calculate the amount of the revenue of the present year from the amount of it last year, or by taking the average of the last four years. It very singularly happened, that the difference between the average revenue of the four last years, and of the revenue of last year, did not amount to 20,000l. He said, he should state by and by his reasons for supposing, that the revenue of the year 1793 would not be an exaggerated account of the revenue of the year 1794.

Mr. Pitt, after making all the necessary deductions from the permanent taxes of the present year, calculated on the ground that they would be equal to what they were last year, made the growing produce of the consolidated fund from the 5th of April 1794, to the 5th of April 1795, amount to 2,197,000l.

To this was to be added the annuity from the East India Company, viz. 500,000l. When all these articles of ways and means were added together, and compared with the total of the supply, they were less by 11 millions sterling; and consequently, 11 millions was the sum to be raised by a loan for the present year. Perhaps,

he said, it might not be unsatisfactory, shortly to enter into a comparison of each side of the account, with the estimate of the year 1791, on the ground of the peace establishment. The charges of the navy for the present year exceeded those of 1791 by 3,525,000l. The total grants for the army this year including extraordinaries, &c. and provisions for foreign troops, exceeded the peace establishment of the year 1791 by 4,592,000l. There were 200,000l. issued to the Commissioners for the reduction of the national debt; and the miscellaneous services, the deficiency of grants and of land and malt this year, when compared with the corresponding articles of the year 1791, exceed them by 469,000l. These articles together amounted to 9,834,000l. to which was to be added two millions, the extraordinary provision made for the issue of exchequer bills, making the increase to be 11,834,000l. as the excess to be voted in the present year beyond what would be necessary to be voted according to the estimate of a peace establishment. The loan to be proposed was eleven millions, and therefore in this year of war he had upwards of 800,000l. for the service of the present year, beyond what it had been supposed the revenue would amount to in time of peace, and beyond what it had been estimated at in the period of our greatest prosperity. He said he was not aware that it was necessary for him to trouble the Committee at greater length on this part of the subject.

He should now proceed to consider the increase of the navy debt. This debt amounted to no less a sum than 3,200,000l. It had been but too common for this debt to be provided for at the end of the war, but in this case he proposed to make provision equal to the whole of it. He should propose taxes, as if the whole of that debt were to be immediately funded. He did not propose to fund it all, but on looking at the whole of this subject, which was a very important question of naval expenditure, and after having considered the system that had taken place with regard to navy bills, he should have the honour on a future day of proposing a plan on that subject, without funding the whole of the navy debt in the present year, and to prevent the discounting of navy bills. He thought it desirable to fund all navy bills down to a late period; but not more of them than were sufficient to enable him to make such payments from time to time as might be necessary to carry his system into execution in future, to wit, by adhering to the succession and order in the payment of all navy bills, and to fix a period, beyond which no navy bill should be outstanding. He proposed, therefore, that all navy bills should be payable within

fifteen months after issuing, and instead of not bearing interest till after the first six months, it was his intention that they should bear interest at 4 per cent. from the day they were issued. After a great deal of communication with those who were well acquainted with this subject, he had come to this resolution, which he hoped would put an end to the ruinous system of discount which had taken place in some degree since the commencement of the present war, and to a large extent in the course of former wars. It was his intention to fund Navy bills down to the month of March 1792. They were somewhat more than 1,900,000l., though he did not pretend to state the sum correctly. These were articles necessary to be provided for; and besides this, he had taken into his consideration, that even in the present year, 1794, there might be some increase in the Navy debt. But some parts of the expences of last year would not occur this year; the bounty-money, and the other expences attending the first equipment, would not recur.

Mr. Chancellor Pitt next proceeded to state the terms of this loan of eleven millions for the service of the present year. He thought it proper to state the principle to which he had invariably adhered, ever since he had been in his present situation, that of encouraging an open and public competition among all persons who were desirous of entering into an agreement, and without his having any thing to do with the distribution of the loan, or the manner in which it was to be allotted, who were to be the persons, or with any other consideration; at the same time taking care to ascertain that they were persons of sufficient responsibility. He had the satisfaction to state, that in doing this, five very respectable sets of opulent gentlemen of the city of London were desirous of entering into that competition; and the effect was such as might have been expected from liberal and opulent men. The terms were such, all circumstances considered, as he had the satisfaction of stating, were extremely favourable to the public, and a part of that satisfaction arose from a conviction that it would be sufficiently safe and advantageous to the parties. The mode which he thought most advisable was, to have 100l. capital in the three per cents, to have 25l. capital in the four per cents. and the long annuities during their continuance. The price of stocks was taken as it stood on Saturday last; the price of the three per cents. was 67 1-half; of four per cents. 84 and a very small fraction; and the long annuities 20 1-8th years. The long annuities were at 11s. 3d. according to the price of stock. They were supposed to be worth 11l. 8s. 4d. and the 25l. capital of the four per cents. was equal to 21l. sterling. The contractors were to pay by certain instalments, and were to have the benefit of discount to the amount of 2l. 9s. 6d.

per cent. but if they paid the whole sum down, they were to have 3l. per cent. discount, that is for 9ol. for eleven months, the interest was about 4 1-half per cent. He thought the premium of 2l. 9s. 6d. per cent. a very considerable one, and yet it was the smallest premium that had ever been given in the case of any loan that was to be found in the history of this country.

It only remained for him to state the funds by which the annual charges for this loan might be defrayed. The whole annual interest of the loan of eleven millions, including the payment of 1 per cent. also of the capital, in consequence of a bill that had been passed for that purpose, amounted to the sum of 898,000l. That was the amount of the annual charges to be provided for. In addition to that small sum he wished to add the amount of two small taxes which he meant to repeal, as they had been extremely unproductive, and vexatious and harrassing to those who paid them. He meant the glove tax and the tax on births and burials. These two together amounted to 10,600l. and therefore that added to the former sum made 908,600l. which was the whole sum to be provided for; and he had no difficulty in acknowledging, that he should feel that a very melancholy consideration, if there were not many circumstances of consolation. He had the satisfaction of stating, that he had calculated every expence on the largest and most liberal scale, and had studiously and scrupulously brought forward every charge that could be foreseen. And further, although the imposition of new taxes could not be otherwise than matter of regret, yet he had such means of providing for the supply, that, as it was expressed in His Majesty's most gracious speech from the throne, they would be able to provide for the exigency of the times, by taxes which would not be very severely felt by the country.

In the first place towards this sum, there was a sum of 400,000l. from which they would have been happy to have given their constituents relief, if the circumstances of the country had permitted it. He did not state that it was less a burthen because not occasioned by the present war. But it was a burthen, the effects of which they had experienced, and which they knew could be sustained, without producing any material grievance. He had applied to the loan of last year, taxes to the amount of 385,000l. and it was with peculiar satisfaction that he recollected the productiveness of these taxes, which was a strong confirmation of what he had stated, that they had not pressed severely on the subject. He said he should state the whole of them. They consisted of duties on British spirits, which produced the first year 110,000l. and the last year 103,000l.; of duties on foreign spirits, which produced the first year 138,000l. and the other

134,000l.; of bills and receipts, which produced the first year 67,000l. and the other 31,000l.: of duties of 10 per cent. on assessed taxes, which in the one year produced 90,000l. and in the other 88,000l.; of duties on sugar, which on an average he stated to be 238,000l. All these duties added together made 635,000l. Gentlemen would recollect there was another tax which yielded considerably above 100,000l. which, together with the former, made a sum of near 800,000l. The last was the duty on malt, which had been repealed, and which he certainly did not mean to revive. There was likewise the tax imposed on spirits in Scotland, in lieu of the coal duty, and which he expected would produce more than the coal tax by 43,000l. though he had not had an opportunity of ascertaining this with much correctness. The whole of these amounted to about 428,000.

It only remained for him, he said, to state the other articles, on which he meant to propose additional taxes, in order to make out the sum that was wanted. He thought himself justifiable in proposing an additional duty on home-made, as well as on foreign spirits. This had been the subject of a great deal of discussion in that House. When smuggling was carried on to great extent, it was thought proper to diminish these duties, in order to take away the temptation to smuggling, and the effect had succeeded. But after smuggling was broken down, the circumstances of the country were so changed, that it was thought these duties might be increased again, and that experiment was also successful. A fair increase of those duties such as he was about to propose, would still leave it within the limits to which it had formerly been carried. The great circumstance that led to frauds and encouraged smuggling, was the facility of getting French Brandy from the vicinity of the coast. But he observed, that even smugglers had not been exempted from the universal proscriptions of the National Convention, by making smuggling absolutely impossible, and by annihilating it. While, therefore, the war continued there was no danger of any clandestine importation of French Brandy. The smuggling of rum was extremely different, both from the nature of the ships in which it was imported, and also from the length of the voyage. The consequence was, that under the present circumstances, the reasons that appeared against raising the duties did not exist, and high duties on these articles instead of being a detriment was an advantage. When peace came, perhaps the reverse might be the case, and it might become doubtful whether the high duties should be continued. If that was the case, they could afford in time of peace to diminish those duties, and to bring them down to the proper level. He therefore



proposed an additional duty of one penny per gallon on British spirits; and on foreign spirits, ten-pence on every gallon of brandy, and eight-pence on every gallon of rum. The amount of the tax on the first of these articles, he computed at 107,000*l.* and the amount on the two last at 136,000*l.*

The next articles on which he meant to impose an additional duty, were bricks and tiles. At present there was a duty of 2*s.* 6*d.* on every 1000, to that he meant to add 1*s.* 6*d.* more on every 1000. And this he calculated at 70,000*l.* He wished that other articles might accompany those that fell under the same consideration; he meant the articles of slates and stones, which were used for the same purpose as tiles and bricks. It was impossible to have the same means of ascertaining them; and he wished to bring the tax on them as nearly as possible to the proportion of the tax on bricks and tiles. He proposed to confine the tax to those slates and stones that were carried coastways. The sum which this tax would produce he did not expect would be more than 30,000*l.*

The next article on which he proposed an additional tax, was glafs; he did not mean to apply it to window glafs, but only to what was called crown and plate glafs. This he calculated at 52,000*l.*

The next article on which he means to increase the tax was paper. The duties on paper at present were paid on a great variety of classes of it. It was the universal opinion of the officers of the revenue, that the great variety of classes into which paper was divided, led to confusion, and produced a great degree of fraud; and though that variety was produced from a desire that each sort might only pay a certain tax, according to the particular species of it, yet it did not at all answer that purpose, and sometimes paper, that was only intended to pay the lowest duty, paid the highest, and *vice versa*. He therefore proposed, that paper in future should only be divided into three classes; some of these classes he intended should pay near double the present duty, and others two-thirds of it. This tax he estimated at 63,000*l.*

There remained only one other article. It was proposed to lay an additional tax on attornies. This, he said, did not come from himself, but had been suggested by the highest and most respectable authority in this country. He believed the budget would be more palatable than it was if that had been the only article in it. He proposed that a tax of 100*l.* should be imposed on every indenture of clerks to attornies; and that those who were now clerks should pay 100*l.* when they were admitted. This tax was supposed to produce 25,000*l.* All those articles put together amounted to 911,000*l.*

He here recapitulated his general statements as follows.

## SUPPLY.

	£.
Navy	5,525,000
Army, including foreign Troops	6,340,000
Ordnance	1,345,000
Miscellaneous services	206,000
Addition to Sinking Fund	200,000
Deficiency of Grants	474,000
Ditto Land and Malt	350,000
Exchequer Bills	5,500,000
	<u>19,940,000</u>

## WAYS and MEANS.

	£.
Land and Malt	2,750,000
Growing Produce	2,697,000
Loan	11,000,000
Exchequer Bills	3,500,000
	<u>19,947,000</u>

## NEW TAXES.

	£.
Surplus of Taxes, 1791, unappropriated, and of	
Scotch Spirits, 1793.	428,000
Bricks and Tiles	70,000
British Spirits	107,000
Foreign Ditto	136,000
Slate and Stone	30,000
Glafs	52,000
Paper	63,000
Attornies Indentures	25,000
	<u>911,000</u>
Interest on 11,000,000 <i>l.</i> borrowed, and a proportional increase to the Sinking Fund	650,000
Ditto to be provided, and a proportional increase to the Sinking Fund for 4,200,000 <i>l.</i> for Navy Debt and future Navy Payments, to keep down the Navy Debt, for the purpose of avoiding Discount on Navy Bills	248,181
Tax on Burials and Glove Tax to be repealed	10,600
	<u>908,781</u>

Now, said the Chancellor of the Exchequer, that I have stated the whole of our situation, and proposed the means which appeared to me most proper to be adopted, I trust you feel some pleasure from the prospect that the resources now suggested are satisfactory, and likely to be effectual. Whatever feelings of regret may arise from the view of our situation, there are still some circumstances of consolation which claim your attention. You are to consider that in the present statement a large provision has been made for the extraordinaries, and for the unfunded debt, without interfering in the smallest

degree with that other provision which has been made for defraying the national debt. As far as relates to our adherence to that system, we have shown that we were not to be influenced by the pressure of immediate difficulty. We have not yielded to the emergence of the moment, but have proved, by our conduct, our steady determination to persevere in following up a system so essentially connected with the support of our credit in peace, and forming so firm a ground of reliance in war. We have provided for the unfunded navy debt by taxes in the same manner as if it had been funded, and thus have taken measures to prevent that debt from entailing any future burden on the country. If we consider the general state of the nation and of commercial prosperity, we shall likewise find ground of much satisfaction. What better proofs can we have than the confidence which at present animates monied men, and the favourable terms to the country upon which we have been able to procure the loan. The taxes now to be imposed are not new; they are such as already have been proved to be productive, and to the result of which we may therefore look with a degree of confidence. The addition made to them, in order to answer the emergencies of the time, cannot prove very burdensome to the subject. Thus they neither partake of the uncertainty or oppression which might be found to attend fresh taxes. With respect to all the statements I have made, I have taken up every thing in the worst point of view, I have calculated even upon the most unfavourable issue, and there is every reason to trust, that the event will discover the suppositions upon which I have proceeded, if they have been erroneous, at least not to have been exaggerated. Though I have been careful not to flatter your expectations on the present occasion, there are some hopes which we may be allowed to indulge in looking forward to the future, when we consider that the commencement of a war is always attended with extraordinary expence, and that its inconvenience is then more extensively and severely felt. If our commerce has sustained a temporary check, the possessions which we and our allies have obtained, have opened a new field for exertions, and it might be expected to revive with fresh spirit, excepting from the circumstance of the impoverished state of the nations of Europe. But what reason have we to congratulate ourselves, when we reflect on the situation in which we were last year placed, on the spirit of general alarm which prevailed, and the consequent stagnation of credit, when all the ties of confidence were dissolved, and all the operations of commerce suspended! That unfortunate situation was now happily at an end, confidence was restored, and commerce had again assumed its vigour.

When we look at the situation of the revenue, how much more favourable does it appear than we might reasonably have expected. How little has it suffered from the stagnation of commerce, which threatened such dreadful consequences! how small has been the devaluation even from the income of the most prosperous year after a series of profound peace, and when trade was acknowledged at its greatest height! It remains then only to compare the produce of the permanent taxes of last year with some preceding years. The permanent taxes of last year amounted to 13,953,000l., independent of the temporary taxes, or any other consideration. That was less than the amount of the permanent taxes of 1792, which so much exceeded the revenue of every preceding year. The permanent taxes of last year were less than those of 1792 only by 369,000l. But if we added to the taxes of last year the 500,000l. which was paid by the East-India Company, that would more than make up for the deficiency. The produce of 1793 exceeded the average of the last four years by the sum of 137,000l., notwithstanding the great stagnation of trade that took place. The produce of last year exceeded that of 1791, by the sum of 500,000l. in the permanent taxes. Upon this excess I have not calculated; I leave it to be disposed of as events may afterwards require; I leave it as an additional ground of security to the country, whatever may be the fate of the present contest. Such are our hopes in times of war, and with this surplus, which, except for our present situation, would have been applicable to the reduction of the national debt, we must wait till the return of peace, the blessings of which we have already experienced, and which no fault on our part has tended to interrupt. The war, however thus unprovoked, we are now bound to meet as long as it is continued. If in the first instance we did not seek it, in the present we have no longer in our option to decline it. In the circumstances in which we are placed, we must recognize a dispensation of Providence, by which we are called to perform the most important duty that ever fell to the lot of any individual or nation. He concluded with moving; That

The sum of 11,600,000l. be raised by annuities, viz.  
 100l. subscribers to be entitled to 100l. 3 per cents. from the 5th of January, 1794.  
 Also 25l. 4 per cent. annuities from the 10th of October last, and to an annuity of 11s. 5d. for 66 years.  
 To be paid by instalments.  
 2,697,000l. out of the consolidated fund, which shall arise from the 5th of April, 1794, to the 5th of April, 1795.

That there be granted to His Majesty, viz.



- 10l. per gallon on single brandy imported.
- 20d. ——— on brandy above proof imported.
- 8d. ——— on rum from the British colonies.
- 16d. ——— on ditto above proof.
- 8d. ——— on warehoused rum.
- 16d. ——— on over-proof ditto.
- 10d. ——— on single spirits imported.
- 20d. ——— on over-proof ditto.

To be paid by the importers.

- 1d. per gallon for wash for extracting spirits for home consumption.
- 1d. per gallon for cyder and perry, or any other wash for ditto.
- 2d. ——— for wash made from refused wine, or foreign cyder.
- 2s. 8d. for every 96 gallons of wash made by Bishops of Maidstone.

To be paid by the makers or distillers.

5½d. per gallon for spirits made in Scotland and imported.  
 Also an additional duty in proportion for over proof.  
 To be paid by the importers.

- 20d. per 1000 on bricks.
- 18d. ditto on plain tiles.
- 4s. 6d. per 1000 on plain tiles, not exceeding 10 inches square.
- 2s. 2d. ditto addition exceeding 10 inches square.
- 1s. 10d. per 1000 for tiles other than the above.

To be paid by the makers.

And a drawback to be allowed on exportation.

- 1l. 3s. 4d. per cwt. upon books imported.
- 1s. 6d. for every 1000 bricks imported.
- 1s. 10d. for every 1000 plain tiles imported.
- 4s. 10d. per 1000 for pan or ridge tiles imported.
- 11d. per 1000 for paving tiles, not above 10 inches square.
- 1s. 10d. per 1000 for ditto above 10 inches.
- 1s. 10d. per 1000 for all other tiles imported.
- 10s. per ton upon slates carried coastwise.
- 2s. 6d. ditto upon stones, gurnet, and marble.

That the duties of excise on paper; pasteboard, mill-boards, scale-boards, and glazed paper, do cease, and that there be charged in lieu thereof,

No. I. 2½d. per lb. Excise duty upon paper for writing, drawing, and printing.

No. II. 1d. per lb. upon coloured and whited brown, except elephant and cartridge.

No. III. 0½d. per lb. for wrapping paper.

No. IV. 2½d. per lb. upon all other papers, except sheathing and button paper.

No. V. 10s. 6d. per cwt. upon pasteboard, millboard, scaleboard, and glazed papers.

A drawback to be allowed on exportation.

That the duties of customs of the above do cease, and there be taken in lieu thereof,

- 10d. per lb. on No. I. imported.
- 2d. per lb. on No. II. imported.
- 6d. per lb. on paper hangings imported.
- 10d. per lb. on all other papers imported.
- 2s. per cwt. upon pasteboards, &c. imported.

- 10s. 8½d. on flint glass imported.
- 8s. 0½d. on materials used in making window glass.
- A drawback of 8½d. on every foot of plate glass imported.
- 14s. 6d. per cwt. on flint glass exported.
- 9s. 11d. per ditto on crown ditto exported.
- 8½d. per foot on French plate ditto exported.
- 14s. on French plate ditto imported.
- 9s. 11d. on French window ditto imported.
- 14s. per cwt. on other glass imported.
- 10s. 8½d. per cwt. on plates of glass not less than 1485 square inches, made in Great Britain.
- A stamp duty of 100l. upon contracts of persons serving as clerks to Attornies.
- 100l. admittance for every Attorney.
- 50l. for contracts of clerks to Attornies in Courts of Conscience.
- 50l. for admittance of Attornies in the Welsh Courts.
- That the additional duties upon foreign spirits imported, granted and continued by acts of 31 Geo. III. be made perpetual.
- Also upon sugar, by act 31 Geo. III. be made perpetual.
- Also a drawback on sugar, allowed by the said act, to be made perpetual.
- That the said duties be carried to the Consolidated Fund.

Mr. FOX said, he rose to say, that as far as he was able to judge of the situation in which we stood at present, he was willing to admit that the loan was a prudent one; when he saw ground for approbation, he was always ready to give that approbation. With respect, therefore, to the loan, he begged to be understood, that he subscribed to it implicitly, because it appeared to him to be as advantageous as it could be; and he conceived it to be so, not only to the Public, but fair also to the individuals concerned in it: he considered it to be as fair a bargain between the two contracting parties, as ought to be expected by either. He was glad also that the Minister at last adopted what he had often been advised to adopt, namely, a plan for keeping down, as much as possible, the discount on Navy bills; this was an inconvenience to the Public, which he had in a great degree felt, and had often laboured to convince the right honourable gentleman of it, and he was glad he was at last brought to concur in that opinion. It would have been better if the whole of the Navy debt had been funded long since, and therefore the plan of the Minister, for keeping down the discount upon Navy bills; which had long been so enormous, as far as it went, had his concurrence. There was, however, a point ultimately connected with the subject now before the Committee, to which he could not help alluding. It was a part of His Majesty's speech, on the opening of the session. He lamented that such a part of the speech was adopted. He alluded to that part in which His Majesty tells his people, that the burden of taxes to be imposed upon them would not be severely felt. How was it becoming in His Majesty, to tell

the people of this country that the burdens imposed on them would not be severely felt? Why were the people to be told, that a burden of near one million sterling per annum, in addition to the heavy load which they bear already, would not be severely felt?—Why not leave the people to judge for themselves? It was a point on which the people would form as just an opinion, as either His Majesty or any of his Ministers. Some of the taxes already imposed, were pretty severely felt, and possibly might still be more so, and that too in consequence of the taxes that were to be added now. He knew that in the discussion of the subject of taxes, it was generally admitted, that when they were imposed on the lower class of society, they would in some measure fall upon those who employed them: on the other hand, taxes imposed on articles of life generally bought by the rich, might fall in a great measure upon the poor. It was maintained often as a principle, that taxes on luxury are fairer impost than any other. This, in his opinion, should be understood with certain allowances; it was not quite an easy thing to define precisely what was always to be called a luxury; that which was once clearly so, may become from custom and habit a necessary of life. The articles of tea and sugar, for instance, were within his meaning by these observations; for although in the simplicity of former days we were generally contented with plain food and frugal diet, yet tea and sugar were now in such common use, that he feared they were necessaries of life, and necessaries too which were in greater use with the lower classes of the people, than with those who had the good fortune to be in a high condition; and therefore he could not say that some of the taxes now to be imposed, for they resembled these, would not be severely felt. They might be necessary, but that was another question. What he meant to insist on was, that the people ought to be allowed to judge for themselves whether taxes were or were not severely felt, without being dictated to either by His Majesty or by his Ministers. Another tax now proposed, must, from its nature, be a partial tax; he meant the tax on bricks, which the Minister seemed to endeavour to counteract by the tax on slates and stones. If Mr. Hobart was not sitting in that chair, he could tell the Committee that this tax was partially laid on his constituents, (the citizens of Norwich) and in that part of the county in which he lived; he would tell them whether he did not feel the tax on bricks fall partially, immediately, and almost altogether on particular individuals, and not on the mass of the people, as a tax ought to be. This was another reason why the people had a right to say that taxes were severely felt.

With regard to the tax on stones he thought it a fair tax, but all the circumstances considered, he was afraid it must be a permanent tax. He thought it necessary to say thus much on these taxes although he should not oppose them, because he might point out the operation of a tax without opposing it altogether under our present circumstances. With respect to the tax on paper he confessed he did not know enough of the subject to deliver an opinion on it. With respect to the tax on Attornies, notwithstanding the applause with which it was received, he felt some doubts upon it, unless it was meant in some degree as a regulation, and some doubts too as to the effect of that regulation. A tax was already imposed upon them, both for a license and part of their practice, under the idea that the customer might pay it. This might be very true, but perhaps the tax for that reason might be partial, and might fall on those whom the House did not intend to burden. The Committee would recollect, that some years ago a tax was imposed, called the shop tax. He had always been of opinion that that was a partial and oppressive tax, but the Minister and a majority of the House were of opinion it was not so, for although they could not tell how, they insisted that the burden would fall on the customer: he however at last convinced that House that the tax was partial. But if any part of their argument was right upon that subject, why should they not think that it applied to the present case, and then the tax would fall on those who were already heavily taxed, namely the clients of the Attorney, for if a shop-keeper could impose upon his customers, he saw nothing so particularly blunt and stupid in the character of an Attorney as to make him think that he could not charge the man who had the misfortune to be his customer as well as a shop-keeper; he feared this would open a field for imposition. The right honourable gentleman had made some observations with respect to the Committee of Finance in 1791. He thought it necessary to observe, that that Committee had made a report that was very fair and just with respect to the revenue, but he did not agree with them in their estimate of the expenditure. Indeed that was a point which it was difficult to bring to a fair determination, because there had been no year in the course of their computation in which we could be said to be at a peace expenditure; and he could not help thinking that whenever this unfortunate war should be at an end, that a different estimation must be made with regard to our permanent peace expenditure. The right honourable gentleman had stated some reasons why he had grounds to hope that the revenue would be more productive in future than it had been. That it had been more productive than was expected at the commencement of the war was a circumstance he rejoiced at; but it

was his opinion that when the right honourable gentleman came to the balance, after the loss we must feel from the diminution of custom for our manufactures in consequence of the present war, and the low state of commercial credit; he would feel a great deficiency in the revenue, or he was much deceived. He wished to obtain all the information possible on this particular; in the county of Lancaster, a county of considerable manufacture, from the number of hands now unemployed, and from those who had been taken for the service of the war, there was reason to believe that commerce was in a languid state. If he was deceived in that opinion he should be happy to be convinced of it, but he was afraid his information was true, and if so, our commerce must be in a declining state. He agreed with the right honourable gentleman as to the growing produce of our sinking fund, but he saw no great reason to think that our manufactories were flourishing, or to think that our revenue would not diminish. He approved, as he had already said, of the loan, and of the plan for the keeping down of the interest on navy bills; he thought them wise and prudent measures, and whenever he could approve of the conduct of the Minister he was happy to say so; but he must again repeat it, he did not like to hear language, dictating to the people how they were to feel the burdens imposed on them; he hoped they would patiently bear whatever was necessary for the public exigency. As to what the right honourable gentleman had stated with regard to the surplus of the revenue, that he did not mean to mortgage it for the continuance of the war, for that he had provided for the support of the war, even if that surplus should continue as he hoped, and that it should be employed towards the payment of our debt; there was nothing remarkable or extraordinary in that; he believed that no such mortgage had been made in the progress of any war, nor could it be expected to be the case in this; it was a thing in its nature not to be done. With regard to public credit, he confessed he did not see it in so sanguine a point of view as the right honourable gentleman.

The public credit was high at the beginning of the American war, and that credit afterwards became low indeed, but he found we had no reason to be proud of the comparison, between that war and the present in that respect, if the public funds were in any degree evidence upon the question of public credit. In the present war, within a period of twenty months, the three per cents had sunk thirty per cent. Thirty per cent. in that time was a tremendous fall indeed, and did not prove that the present war did not affect our credit. At the beginning of the American war in 1774, the three per cents were at 84, at the conclusion of 1783, the three per cents were about 54. In the American war, after seven years continuance of it, the three per

cents sunk 35 per cent. In this war, after the continuation of it for only twenty months, the three per cents sunk 30 per cent. He could not therefore conceive that the calamities of the present period affected us less in point of credit, than the calamities of the American war. It might be said and truly, that much of this was owing to our enormous debt, that no doubt was a great evil, and it was our duty to reflect upon it very seriously. He thought it his duty to make these few observations, and to say again that he thought it a little hard on the people of England, who bear heavy burdens pretty patiently, to tell them from the throne how they are to bear them. He concluded with saying, that he had no opposition to make to the question now before the Committee.

The resolutions were then all passed, and the House being resumed, the report was ordered to be received to-morrow.

Agreed to go into a Committee of Supply on Friday.

The House adjourned.

ordered that Mr. Hobart, Lord Mornington, Mr. Rose, &c. should prepare and bring in bills founded on the same.

The bill relative to French property, &c. was read a second time, and when the Speaker put the question, on the motion of the Attorney General, "that this bill be committed,"

Mr. JEKYLL rose: he said he trusted there was not within the walls of that House, a Member who would not give his fellow Member credit, when he declared that he did not mean to oppose the principle of a bill, which purported to have for its main object to prevent a country, with which we had the misfortune to be at war, from deriving from this nation any aid towards carrying it on against us. If he understood the bill rightly, its object was two-fold; to put it out of the power of France to draw from ourselves the means of annoying us; and to secure the property which natives of France may have in England, that when the happy day should come, that would put an end to the war in which the two countries are unfortunately engaged, such natives might be able to find such property

Accs 1794.

\* The Surplus of the Taxes 1791. less  
 Yonet what was appropriated 1793 -  
 together with the Duties on Scots  
 Distilleries laid on 1793 are calculated  
 to produce ----- £ 428,000.  
 Duty on British Spirits ----- 107,000.  
 D<sup>o</sup> on Foreign D<sup>o</sup> ----- 136,000.  
 Solicitors & Attorney's Indentures ----- 25,000.  
 Duties on Pricks ----- 70,000.  
 On Slafs. ----- 52,000.  
 On Slate, Stone & Marble ----- 30,000.  
 On Paper ----- 69,000.  
 -----  
 £ 911,000.

\* The Taxes 1791. appropriated for the service  
 of this year are  
 Duties on Sugar  
 Game Licenses  
 Bills and Receipts  
 10 per Cent on & Helped Taxes  
 The Duties on Spirits 1791. were continued  
 till Decr 31 1793. -----  
 1794. and reported. -----

Sum of the produce of the Paper 1791.  
Amount for the year 1794 as given,  
to be paid on -

Excise	* 241,000.
Assessed Taxes	* 100,000.
House Licences	* 25,000.
Stamp Duty amended	* 72,000.
Wine Distilleries	* 49,000.
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£ 487,000	

\* See Budget 1791. Page 125.  
\* See B. 1794. p. 309.

Supplies for the Service of the Year 1794.

Navy	5,304,331. 11. 3
Army	6,636,560. - 9 1/2
Provision	1,556,008. 2. 6
Miscellaneous Services	10,657,170. 4. 2 1/2
<hr/>	
£ 24,164,077. 18. 9	

Ways and Means

By Land Tax	2,000,000.
By duty on Malt	750,000.
By Surplus of Cons. fund on 5. Apr. 1794.	231,841. 16. 10
By 5. between 5. Apr. 1794 & 5. 1795 being	
£ 848,915. 4. 2 1/2 short of the sum of	
2,697,000. for which the same was	1,848,084. 15. 9 1/2
given by Parl <sup>t</sup>	
By Exchange Bills	8,000,000.
By Loan	11,000,000.
By a Lottery	740,656. 13. 4
By forfeiture on not completing	
the whole payments on 50 Lottery	511. 17. 6
tickets	
<hr/>	
22,571,105. 3. 5 1/2	

Deficiency of Ways & Means	1,592,972. 14. 3
<hr/>	
£ 24,164,077. 18. 9	

0380

