

203-1-2



Clause being objected to, ...

Noes 43.

The bill was recommitted to a committee of the whole House for Monday the 2d of June.

May 26.

Lord *Newbaven* seeing Mr. Fox take his seat, rose to ask him a question: he understood, he said, that a negotiator had been dispatched to Paris to meet and conclude a commercial treaty between this country and America; he wished

VOL. X.

K

to

quer, who was called upon to perform the unpopular office of imposing burdens on the public; but it was more peculiarly unpleasant to him, who felt within himself a consciousness how greatly unfit he was for the situation which he held: however, he had one consolation in this unpopular business, which was, that it was necessary; and that though he was called upon officially to propose taxes, every gentleman in that House was in fact as much interested in the business as he was; for the credit of the nation must be upheld, and every man in the House, nay, every man of property in the kingdom, was as interested in supporting it, as the Chancellor of the Exchequer: the interest of the loan must be paid, and consequently the credit of the nation called for taxes to raise a fund for the payment of that interest. Having had this necessity in view, it had become his duty to turn his thoughts most seriously to the subject, and to consider by what means such a fund could be raised with certainty on one hand, and with the least inconvenience to the public on the other; bearing this in his mind, he naturally turned his thoughts to the customs and excise; but he soon found that nothing could be more improper, than to attempt to increase the burdens already laid upon these two branches of the revenue; the storms and tempests of the last year, and the consequent bad harvest had convinced him of the necessity of looking elsewhere for objects of taxation; gentlemen all knew how general the complaints were of the scarcity of corn; and therefore they must agree with him, that to lay additional burdens on excise, which must fall ultimately on corn, would be cruel, and to the last degree distressing in the present state of the country. Having therefore given up all idea of increasing the duties on customs and excise, he turned his thoughts to other objects; and made choice of such of them as he thought could well bear taxation, and be truly productive of those sums, that he expected to draw from them; and he trusted they would appear as unobjectionable and as desirable to the Committee as they did to him.—The first objects of the taxation which he intended to propose, were

## BILLS of EXCHANGE.

The stamp tax imposed last year on bills of exchange, had been very productive; for it produced a greater sum than his predecessor expected to have

K 2

drawn

## BUDGET. TAXES.

The order of the day, for going into a committee of ways and means, was next called for, and read. The Speaker left the chair, and Mr. Ord having taken that of the Committee,

Lord John Cavendish entered upon the arduous task of opening the budget of taxes; he said that such a day as this was always an unpleasant day to a Chancellor of the Exchequer,

drawn from it; from this he could perceive the tax was far from being burdensome, that it would bear an increase, and therefore he proposed this year to double the duty; so that the tax having last year produced 56,000l. the additional duty would therefore amount to

£56,000

To the same tax he proposed to subject all promissory notes; and also bills of exchange drawn on foreign countries. He proposed also to take away an exception in the act of last year, which had opened a door to numberless evasions. This exception was in favour of all bills of exchange drawn on demand: under the favour of this exception, ways and means had been very ingeniously contrived to draw bills, that though it was intended they should be bills on demand, they were in fact, worded as if they were actually to be paid on demand; by taking away this exception, and subjecting promissory notes to the payment of this duty, he expected to raise at least

44,000

He should make his motion as extensive as possible, leaving it to the wisdom of the House to make such alterations as they might see necessary when a bill was brought in for the purpose of enforcing the tax. Foreign bills, his Lordship said, would undoubtedly be excluded from this tax, as we had no right to levy impositions on bills drawn abroad; but the British legislature had a right to lay a tax on all bills drawn here to be sent abroad.

The next tax he proposed was on

R E C E I P T S.

A stamp on receipts would, he was convinced, produce a greater sum than the Committee could well conceive, if the act which should pass to enforce it could be so worded, as to guard against evasions: gentlemen could scarcely form an idea of the immense number of receipts that were given in England in a year: it was true, indeed, it would be impossible to compel any man to take receipts. He proposed, in favour of the poor, to exempt from this duty all bills for less than 40s. and he was sorry to say that he believed the poor seldom had so large a sum to receive at one time; but on all receipts for more than 40s. and under 20l. he

would

would lay a stamp duty of 2d. and on all receipts for more than 20l. a duty of 4d. This tax would fall so lightly, and yet so generally, that he had not a doubt but it would be found an immense resource to government. This tax, his Lordship imagined, would produce an immense sum, make people more regular in their payments, and be of infinite use to trade in general. In order to enforce it, he meant in the bill to be brought in, to make all receipts that were not upon the stamp specified illegal, and of no effect, therefore it could hardly be supposed that a tradesman, for the sake of two-pence, which was but the two hundred and fortieth part of forty shillings, would run the risk of paying a bill a second time. As this tax was meant to be extended to parish rates and taxes, it would act as a trifling surcharge on all the different sums now paid above 40s. and be the same as the additional 5 per cent. was on all excise duties, which, though it appeared dreadful at first, had in the end been found not very burdensome. The object of who should pay the stamp was, in his Lordship's opinion, scarce worth contending about; for there would be few persons so neglectful in paying their money as not to take a receipt. Lord John stated that the produce of this tax must necessarily be a matter of uncertainty; if it was the humour to evade it, there was no saying what it might produce, or indeed how little, as there could be no means of forcing men to give receipts; but there were cases, in which it could be enforced, and if once given into, it would bring in a large sum. Regulations would be necessary to give it a degree of coercion; for instance it might be ordained by an act, that in any account, to establish which there might be occasion to have recourse to law, no receipt should be deemed valid which had not the stamp upon it. This, he conceived, would operate very greatly to make the tax be paid generally. The idea likewise of men in business dying with their affairs unsettled, and the chance of their money transactions coming into the hands of lawyers, would also tend to assist in promoting the general operation of this tax. With regard to the

produce

produce of it, if it took, when gentlemen considered that for one draft they gave, they in proportion took a hundred receipts for less sums than it was worth while to draw for, they would naturally find that on a comparison with the tax on bills, notes, drafts, &c. it must prove exceedingly more productive. He farther observed, that every family had in the course of the twelvemonth an infinite number of receipts, and that upon the whole, the sum it was likely to raise was extremely considerable. The produce of this tax he said he would take for the present at - - - 250,000

The next things he proposed to tax were

PROBATES of WILLS and LEGACIES.

On the former he proposed an additional stamp duty, which he estimated at 10,000l. and on all legacies a duty of 1l. per cent. with an exception in favour of wives and lineal descendants, whom he intended to exempt from the operation of this tax; he rated the whole arising from probates and legacies, at 40,000

He came next to

BONDS, LAW PROCEEDINGS, ADMISSION to the INNS of COURT, &c.

On these several articles he proposed an additional stamp duty; the bonds, in particular, he observed, called for such a duty; as a bond for a small sum paid as high a duty as one for 100l. He thought it needless to enumerate the different warrants, and other law processes, that were to be subjected to this additional stamp; they were enumerated in a great number of resolutions that he intended to submit to the Committee in the course of the evening. His Lordship observed, that as he meant carefully to avoid all additions to the custom or excise, he had within his own mind thought it best to make a small addition to almost the whole of the present stamp duties, by which, with the addition of a new tax on all warrants, admissions to Inns of Court, law proceedings, transfers of estates, &c. he should be able to raise a large sum without materially affecting the poor; for it was natural to suppose,

suppose, that before any person would have to pay those duties, he must be possessed of some property, and become a fit object for taxation. The gross annual produce of the additional duty on these bonds, &c. he estimated at - - - 60,000

STAGE COACHES and DILIGENCES.

The tax imposed on these last year, had been found extremely productive; nay, so great was the spirit of competition between the proprietors, that they had absolutely lowered their rates, by which he was encouraged to hope that they would be very able to bear an additional tax of one halfpenny per mile, the produce of which he rated at - - - 25,000

CONTRACTS and INVENTORIES.

By a small duty on these, he proposed to raise, per annum. - - - 10,000

He remarked, that by an act passed in the reign of King William III. a duty had been imposed on all contracts; but no mention was made in the act, of agreements to make these contracts, now it was his intention to subject such previous agreements to the tax, as also all inventories taken with a view to any legal proceedings.

QUACK MEDICINES.

These he thought very proper objects of taxation; and he believed the House would be surprized at the sum, that he had good grounds that a tax on them would produce. First, he would have all persons who sold medicines and who were not regularly bred to the profession of doctors, &c. to take out a licence; and this being done, there should be a duty of 8l. per cent. laid on the medicine, which he believed would produce annually, a revenue of - - - 15,000

The collection, he observed, might at first be rather difficult; there could indeed be no difficulty as to the medicines that were sold under the authority of the King's patent; and as to the others, the difficulty would decrease daily, as experience would enable government to discover the means by which evasions should be practised.

An

An UNIVERSAL REGISTER of all CARRIAGES.

Lord John said, that for a variety of reasons, it appeared highly necessary to obtain a register of all the carriages in the kingdom, as well those kept for one purpose as those kept for another; it was therefore his intention to move a low duty (he cared not how low it was) upon every waggon, cart, or other carriage, with two, three, or four wheels, excepting such as were already charged with a duty under the management of the Commissioners of Excise. He said, these carriages were frequently covers for smuggling, and for other bad purposes, he rather, therefore, wished to ascertain what they were, and who kept them, than to impose any very heavy tax upon them; and for this reason he thought one shilling a wheel a sufficient duty; at the same time that he said this, however, he declared, that if when the bill was before the House, any gentleman should think the tax he was proposing, generally extended to all persons keeping carts and waggons, would be too heavy a burden on agriculture, he should have no objection to receive a clause, exempting all waggons and carts, kept and employed solely for the purpose of agriculture, from payment of duty; and yet, lightly as it might be felt, it would produce annually. - - - - - 25,000

REGISTER of BIRTHS, MARRIAGES and DEATHS.

A tax upon these he considered to be a matter of police as well as finance. It had universally been allowed, he said, that it was proper to have a regular account, for various reasons, of the birth of every infant, also of the marriage of every couple, and likewise of all burials; the books of each parish, and the bills of mortality would, in a great measure, lead to a computation what this would produce; therefore he proposed to lay a tax of three-pence per head on all infants born, all persons married, and every burial; and after allowing some gratuity to the curates, clerks, &c. he

was

was of opinion, that the net produce of the tax would amount annually to. - - - - - 25,000  
All these sums put together would make just. - 560,000  
The exact sum necessary to pay the interest on the loan of - - - - - £.12,000,000

There were two other objects of taxation, which he was ready to submit to the consideration of the Committee, if they should find any of the others so objectionable, as to deem it necessary to reject them; otherwise he did not intend to move them. These two objects were weights and measures, and an additional duty on the postage of letters: a tax on weights and measures would operate as a very good regulation of police, exclusively of any view to finance; it might be proper to make the owners produce their weights and measures to be inspected annually, that it might be found whether they were really and truly exactly what they purported to be; and the stamp upon them would be beneficial to the revenue: on the other hand, an additional duty of one penny on every letter sent by post, would bring in 75,000l. a year, out of which 25,000l. being deducted for franks for members of Parliament, would leave a net income of 50,000l. to the public. To the Committee he left it to judge, whether these should be preferred to any other of the taxes that he had opened; if they should be of opinion that he ought to do so, he would; but if they should not, he would not move any others than those which he had already opened. These two propositions he merely threw out as hints for the House hereafter to adopt, should they wish to forego any of the taxes he should propose; or should they be of opinion, that it would be advisable to create a large surplus of income, in order that it might go in aid of the sinking fund. Lord John, in the course of his speech observed, that there were many objects which, in his opinion, were proper subjects for taxation now, that formerly were thought otherwise; he meant, navigation companies, proprietors of newly-enclosed estates, by grants of Parliament, Turnpikes, &c. which were excused hitherto, as they were supposed to be meant as public benefits, and not able to pay in their infant state; but now they were arrived at perfection, and become extremely profitable, they certainly were fit objects of taxation; a tax on those miscellaneous subjects, he estimated at 20,000l. Having gone through a recapitulation of all the taxes he meant to propose resolutions upon, the Chancellor of the Exchequer moved,

Vol. X.

L

“ That

“ That it is the opinion of this Committee, that the stamp duties now charged upon every piece of vellum, or parchment, or sheet, or piece of paper, on which any inland bill of exchange, promissory note, or other note, payable otherwise than upon demand, do cease, determine, and be no longer paid or payable.”

Ld. Mahon.

Lord Mahon did not think himself capable to follow the noble Lord who had spoke last, in a subject that embraced so many objects of great public weight and consideration. However, if he had no other motives to impel him to offer himself to the attention of the Committee, but the notice he had given on a former day of a motion he should make in some stage of this business, that was sufficiently compulsory on him to say a word or two on the present system of taxation, and the ruinous scheme of it that had for a few years been carried on with so very fatal and melancholy effects. The noble Lord then said, that among all the taxes proposed by the noble Lord, he had not provided for the deficiencies of a noble Lord in the blue ribband, though he had insinuated that there were still existing means in the country for it. For his part, he ever should condemn the mode in which the noble Lord (North) had laid on his taxes; and as there were such great and enormous deficiencies, he expected to hear they were to have been immediately provided for.

Lord John Cavendish.

Lord John Cavendish informed the noble Lord, he was seriously of opinion, that so immediately after a long and expensive war as we had been engaged in, and at so early a period after the peace, it would be highly inconsistent; and when the Committee reflected on what he had said in the opening of his speech, relative to the great and crying distress of the country, a distress occasioned by tempests, by a failing harvest, and inflicted, as it were, by the hand of Providence; when they considered the heavy burthens the people laboured under, in consequence of the expensiveness of the war, and also that the amount of the deficiencies of the taxes in question were not yet ascertained, he trusted they would not wonder at his declaring, he did not think he should be able to provide ways and means to supply the deficiencies of the war taxes in the course of the present session. One thing, however, he had the happiness to be able to state for the noble Lord's satisfaction, and that was, that the taxes in question were daily improving in their produce; a fact, which Lord John proved, by referring to a written document,

document, whence he stated the different amounts of several of the taxes comparatively, year by year, for the three last years.

Ld. Mahon.

Lord Mahon then informed the Committee, that he should, before he sat down, move for the Chairman to report progress, and ask leave to sit again, as he had some material objections to make to the mode on which taxes had been laid for several years past. He hoped the Committee would not view what he said in a ludicrous light. There were two great objects that a Chancellor of the Exchequer ought never to lose sight of; the one the diminution of the national debt, the other the encreasing the revenue by taking off some of the taxes: this, he observed, might appear paradoxical; but it was, in fact, very far from being so; for nothing could be more clear, than that many of the articles of the customs had been greatly depressed by the imposition of taxes beyond what they could bear. This he proved from official papers on the table by which it appeared that in the four articles of brandy, wine, made wine, and British spirits; these different articles produced on an average for several years before the last new duties were imposed on them, 1,300,000l. but since the new duties had been imposed, there had been a falling off of near 400,000l. so that giving credit for the produce of these new taxes, there still was a deficiency of 211,000l. In the article of tonage and poundage, imposed first in the act of Charles II. he found that there had been produced very near 300,000l. short of what they used to produce before the new taxes were laid; so that he thought he was well warranted in saying, that by taking off these new taxes, the revenue would encrease in the one instance near 300,000l. a year; and in the other 211,000l. so that the same operation of finance that would so greatly increase the public revenue, would in fact alleviate the burden of the nation, so far from adding to it. Taxes on customs never failed to encourage smuggling; an honourable friend of his, who had been lately on the continent, had fallen into company with a very wealthy Englishman in France, who having been driven from England for smuggling, had amassed a very large fortune almost on a sudden, by pursuing his old practice of smuggling; this man had let his honourable friend into a knowledge of his business; he said, that Lord North was his best friend, for by imposing such heavy duties on the articles usually smuggled to England, he had made the smuggling trade so very beneficial, that a man could



could scarcely fail to make a fortune by it in a very short time. Indeed the man's observation was very just; for when duties were low, the profit that a smuggler might make, would not compensate for the risk he ran; but on the contrary, when the duties were very high, the profits of the smuggler of course were great, and consequently the temptation to smuggle must keep pace with the prospect of the profit. Hence he would recommend it to the Committee, to order their Chairman to apply to the House, for leave to take into their consideration the acts of Parliament by which the new duties were imposed on the different articles he had enumerated; the Committee might then sit again, and consider of the propriety of taking off those taxes. He spoke also of the national debt, the reduction of which a financier ought always to have in view: he stated the difference between a loan on a five per cent. fund, and one on a fund of three per cent, and insisted that the former was infinitely better calculated to buy up the public debt than the latter. He then moved that the Chairman report progress, and ask leave to sit again.

Mr. Fox,

Mr. *Secretary Fox* began his answer in one of the finest veins of ridicule that we almost ever remember to have heard him make. He had heard, he said, a doctrine similar to that laid down by the noble Lord who spoke last, attempted by a noble Earl (Shelburne) in the other House, which was, that borrowing money reduced a debt; and the noble Lord (Mahon) as a second part to that, advanced, that to increase the revenue, it was proper to lessen the taxes. Such sublime notions, he said, well warranted the Earl of Shelburne to frame the speech for his Majesty at the beginning of the session, so full of professions of reform, for if he and his friends had found out that grand nostrum to encrease by diminishing, they certainly had a right to promise more than they did. They were even justifiable in making the peace, bad as it was, for they had it in their power to lessen the taxes by encreasing our calamities.—Agreeable to their doctrine, going to war was a blessing, as it occasioned the want of a loan, and the borrowing money decreased our debt; every man in the nation, when he heard that the Chancellor of the Exchequer wanted a sum, the larger it was the more he had reason to rejoice, as it would be a means of lessening the taxes. That Lord North, as Chancellor of the Exchequer, had been a friend to smugglers, he was free to confess; and so must every Chancellor, especially during a long and ruinous

ruinous war, who had occasion to raise the duties; for it was a maxim never meant to be contradicted, that if there were no duties, there would be no smuggling; if small duties, but little smuggling; and if large duties, of course smuggling would encrease in proportion. If the old duties, with the addition of the new, had decreased, it was a fit object to enquire into; but how that, or what the noble Lord, (Mahon) had mentioned, had to do with the present question, he was at a loss to know; it might be a proper subject to enquire into in future, but the noble Lord's objection to duties that would encrease smuggling, could have no retrospect to the present, for those just proposed could by no means add to smuggling. He entered very minutely into the different methods of borrowing money; observed, that the real sinking fund should not be encreased, nor should it be touched until you could determine what to do with it, until you was certain what the peace establishment would be; he had not the least doubt, he said, but there were resources in this kingdom sufficient to pay off, or, what was the same thing, materially to lessen the present debt; but the proposition of the noble Lord (Mahon) he could not agree to; for although you might not probably decrease the produce of the tax by lowering it, yet there was but little probability of encreasing the produce by that means; therefore to hold out false notions of that kind to the people was extremely wicked and cruel, as it only went to make the public dissatisfied, and grow full of discontent; it would also be very impolitic to give up old taxes, merely on a supposition of encrease. Because the noble Lord chose to say, that taking off the new duties would encrease the revenue upon the old, ought an experiment of that nature, contrary to common experience, under the circumstances of the times, to be hazarded? Mr. Fox entered particularly into a discussion of some assertions thrown out by the noble Lord relative to what he termed the superior advantage of raising money by a five per cent. fund, and controverted them one after another. Mr. Fox recurred to a consideration of what the noble Lord had said, with respect to taking off the taxes on brandy; he said the deficiency upon the tonnage and poundage was occasioned, not as the noble Lord had stated, by any deficiency or failure of the produce, but because the East-India Company had not paid three hundred thousand pounds, which they owed for duties; and after reproaching the time and the mode which the noble Lord had chosen

chosen for throwing out such a suggestion; said, that he considered it not only as unwise, but as highly criminal, for any man at such a moment, to suggest ideas to the people that they were unnecessarily taxed; and that if their burdens were taken off, the revenue would be increased. Such notions, rashly inculcated, without modification, and without a regard to practicability, was the way to sow discontents among the people; to irritate them against Government; to cause murmurings and uneasiness; and in short, to produce the most mischievous consequences without doors. It was, in his mind, to deceive the kingdom; and to raise their expectations without a certainty, whether it would be safe to gratify them or not. With regard to the assumed ground of the noble Lord's proposition, undoubtedly it was necessary that the deficiencies of the war taxes should be made good, but that was not, in his opinion, the right time for carrying such a measure into practice. Let them see what the peace establishments were to be, and let them judge from them what would be the best means of providing for former deficiencies. His noble friend had fully stated his reasons for not attempting to make good the deficiencies till the next session. Let the noble Lord wait with patience till then, and if he found them proposing expensive peace establishments, peace establishments larger than the security of the country absolutely required; if he saw any thing in their conduct with respect to the finances of the country that justified suspicion, it would be then time enough to endeavour to oblige them to do many things, which it would undoubtedly be right to do, but which they had not yet had time to consider duly; nor was it practicable for them to attempt immediately. With respect to paying off the debt, it depended on two circumstances; first, if the revenue was certain, it would depend on the expences; and *vice versa*, if the expences were certain, it would depend on the revenue; therefore, until one of those points were ascertained, it would be difficult to give a positive answer. He declared he was a firm friend to the idea of our having it in our power to lessen the national debt. If he did not entertain that idea, and that upon what he conceived to be grounds perfectly reasonable, he would be free to own, he should think less sanguinely than he ever had done on the resources of the country.

Mr. W. Pitt. Mr. W. Pitt thought, as it happened, that the motion made by his honourable friend would throw some new light on

on the subject of taxation, and convey a good deal of information to the House, he conceived it right to offer a few sentiments on the argument into which the debate had very naturally branched out, and said, he would endeavour to be as concise as possible, after the hour's entertainment which the right honourable Secretary had just afforded. He was a little surprised, however, that there was so little matter and so much oratory. The House was carried away from figures to declamation, and instead of fairly meeting the motion made by his honourable friend, a reply was offered which was fraught with every species of ingenuity that could confound the understanding, and mislead the judgment. It was a kind of system, flimsy and flippant in construction, which sober, dispassionate men must spurn at; it was an attempt to throw into ridicule a proposition that was plain and simple, but which, by the ingenuity that the right honourable gentleman possessed, might be tortured into a contradiction that should afford a laugh. It was an argument, he could venture to assert, that was not founded in justice, containing two beautiful abstract propositions. Having for some short time played ironically on what Mr. Fox had laid down in his argument, he entered into a defence of the calculations made by Lord Mahon, and contended, that borrowing money at 5 per cent. was the only mode by which a surplus could arise, so as to assist in paying off the national debt. He observed, that no rational man could for a moment imagine that a debt was to be lessened by adding to it, or that taxes were to be lightened by increasing the duties. These were paradoxes that required no defence, they were glaring to every man's understanding. As to what fell in respect to the surplus from the right honourable Secretary, he differed materially with him in that point, although he allowed that a million was more than 940,000l. The mystery was easily solved, and that which led the right honourable Secretary astray, was his not considering the compound interest that arose on the money borrowed at 5 per cent. which he said, in the course of twenty years, would produce miracles. The honourable gentleman then adverted to the terms of the last loan, and went over much of his former argument on that business, and called the transaction indiscreet and slovenly. From that he adverted to the taxes proposed by Lord North; which, from their impolicy, he averred, had, in general, destroyed their object. The plan now seemed to him to wear the same complexion; and false principles



principles of arguments were laid down to support the measure, which the people of England were as greedily to swallow as the champion of the people with rapidity had uttered them. This was a species of political cruelty, exercised by what he could call by no other appellation than imposition. Humanity had been mentioned by the right honourable gentleman; but there was a vast difference between the real practice and the beautiful expression of the word. This, he said, naturally led him to the calamities of the American war, which he called rash and bloody, fraught with misfortunes, and ending with misery to this empire. The motion made by his honourable friend went not, however, to blame any of the taxes; its extent was for an enquiry into what could be done for the benefit of the kingdom. It was merely a proposition for the purpose of lessening the burdens of the people, and taking some step towards paying off a part of the national debt. It was also to form some scheme of wisely and judiciously taking off taxes that were impolitically and unwisely laid on. It went at least to an idea of that salutary measure, though it contained no absolute proposition of the kind, and indeed the right honourable Secretary himself, when he checked his career, when his judgment had recovered itself, and when he spoke with more collectedness, declared, that he thought taking off the taxes a right measure, where it could be done with safety. Mr. Pitt amplified upon this, but went a little farther than Mr. Fox had done, in recapitulating his arguments, with a view to overthrow them. He entered into a long discussion of the question so often agitated of late, whether a loan had best be raised on a 5 or 3 per cent. fund, and gave his opinion decidedly in favour of the former. In answer to Mr. Fox's declaration, that the system of finance of his noble friend near him, was a system of mysteries in which it yet remained for him to be initiated; he said, it was true there was a mystery in his noble friend's system, in which it was wonderful indeed that the honourable gentleman did remain to be initiated, viz. the mystery of compound interest, a mystery of which it was plain he was wholly ignorant. Having pushed this idea a good way, and spoken to a variety of other points, he charged Mr. Fox with such inhumanity to the people of England, as to deny them any enquiry whatever into any of the taxes as might probably appear to be such, as it would be more advisable to take off than to continue. As to what fell from the right honourable gentleman

man

man in respect to his Majesty's speech; he had to observe, that there never yet were any of those objections started against it that were ever substantiated. The promises were not romantic, nor the plan of reform idly conceived. These he said were some of the observations he had to make, to which he should add this remark, that it was not now so dangerous a matter to postpone the taxes as if there was a war. We now enjoyed the blessings of a most excellent peace; nor was the interest of the people so connected with finance; a circumstance of all others that must make peace a most desirable attainment indeed. The honourable gentleman here again entered into a variety of calculations, which were for the most part on interest, and compound interest, on the variation of stocks, multiplication, addition, subtraction, and division of figures, the object of which tended to prove, that the deficiencies of the last year should be made up before the supply of the next year was provided; that by borrowing with one loan to pay the interest of another, the nation would become bankrupt, and that he differed materially in his ideas of finance from the right honourable Secretary. He concluded with a remark, that from the poor and flimsy manner in which the argument in favour of his honourable friend's motion was answered, that the right honourable Secretary had never thought on the subject of the taxes until he made his speech.

Mr. Fox informed the honourable gentleman that he had misunderstood him, for his argument was wholly misrepresented. He did not disapprove of any mode to enquire into ways and means to reduce the national debt, nor of any proposition that tended to an enquiry into the deficiencies. He approved, and ever would approve of examinations. They were calculated for the benefit of the people, and that ever should be one of his first objects as a Minister. He was surprised how the honourable gentleman should state such an hypothesis, without it was merely to furnish an opportunity of his displaying his shining talents, even at the expence of a mistake, that he must know will meet correction. The idea he meant to impress on the minds of the House was, that to stop the business of the Committee by a proposition abstracted from the motion before them, and totally of another complexion, was impolitic, improper, and imprudent. There was a proper time to debate such a matter, without starting it as an obstacle to the important question before the House. It was on that principle it met the opposition

VOL. X.

M

fition

fition of Ministers; and on that ground there was not an unprejudiced man in the House who would not oppose it. Besides, the motion for the Chairman to quit the chair, was throwing out to the people, that the taxes were improper, burdensome, and heavy; whereas not a syllable had been said by the noble Lord who made the motion, nor by the honourable gentleman who so ably supported him, that even cast one reflecting shade of disapprobation on the taxes. The natural conclusion, therefore, was, that the opposition took its rise from some other kind of principle than that of serving the country, by delaying the taxes. As to what fell in respect to the Loan at five per cent. and at three per cent. and the calculations made thereon by the honourable gentleman, it was a matter of compound interest, in which almost every school-boy could inform him there was no difference, the gain and loss being equal, which ever was adopted. It required no great knowledge of figures to make that evident to the meanest capacity, and to prove that a Loan, if it could be obtained at five per cent. would no more benefit this kingdom than a Loan at three, four, or four and a half per cent. with the usual douceurs. And as to the deficiencies, any person who knew any thing of finance must acknowledge, that they would grow less and less every year. The honourable gentleman having mentioned that he, Mr. Fox, had treated the peace with levity, it became requisite to set his ideas right in that particular likewise, and to inform him, that it was the resources pointed out by the honourable gentleman which he treated lightly. It was his system of finance which created the laugh, and his not liking taxes because they were new, that occasioned the levity complained of. The proposition, as he said before, in respect to the five per cent. was a simple one; and if the honourable gentleman chose to commit his figures to paper, he would meet him there. It was true he had hinted at the late peace, and he could reply to the honourable gentleman's sarcasm about system, by averring what was a public opinion; that the late Administration had a system of promising what they never had performed. The idea of his having said that they generated monsters, he denied, because he believed them as incapable of generation, as it was possible for barrenness to be; and the manner in which they quitted their offices, without leaving a trace of any invention for Loan or Taxes behind, proved their sterility. Indeed there was some little excuse for this, as the peace took up all their faculties, and left them

not

not an idea to bestow on any other business, and therefore they substituted promises for performances. The question before the House was, whether the Chairman should leave the chair, quit the business of the day, and enter into a debate on a new subject, that could with more propriety be discussed at any other time.

Mr. Pitt got up in reply and to explain, but did not take Mr. Fox's calculations on the compound interest on the right point of view.

Mr. Pulteney said, he should certainly vote against the question, but an enquiry into the deficiencies he thought very requisite. He also took up the calculation, and observed, that when money is borrowed, it is war, and when it is paid, it is peace; consequently that it was low at one time, and high at another. The borrowing, in his opinion, principally depended on the quantity and the time, and that all other ideas were little better than deceptions. The Ministers have not had a proper command over the money lenders, and the renewal of the Bank charter he thought a very impolitic measure, without having secured some hold over the Directors.

Lord North, in a vein of the most pointed irony, attacked Lord Mahon's speech. He stated, that as not one syllable had been uttered against the taxes, there existed the strongest proof that they were perfectly agreeable to the whole House; and not only so to the noble Lord, but they held him under an obligation, by furnishing him with the means of talking, and giving him and his friend an opportunity to display their talents for speaking. As to the motion, it was the most ridiculous and unseasonable he ever remembered to have heard made; it was a degree of absurdity that carried the front of nonsense along with it. Had the noble Lord any other tax to propose in the place of those moved, it would be right in the Committee to make the proposition; but as that was not the case, it was idle to desire the Chairman to leave the chair. Such an idea was foreign to the matter, it was as unreasonable a thought as the wildest head in the house could conceive. The noble Lord, it was true, had used some harsh expressions — had called him improvident, and that his taxes were indolently conceived, and ignorantly managed; — ignorant was certainly the word; and he said he must not forget it. And as the noble Lord's abilities were so great without experience, when he had experience, he would be a prodigy indeed. The calculation of the right honourable gentleman

M 2

[Mr.

[Mr. Pitt] on a Loan at five per cent. was something of the same stamp of financiering genius as the noble Lord sitting next him, [Lord Mahon] as he was arguing on premises not established; for until he could prove that there would be no resistance from some poor ignorant men on the other side of Temple-bar, to his five-per-cent. scheme, the whole structure of beautiful theory, which he had built up with such magnificent eloquence, must all tumble to the ground, and become baseless as the fabric of a vision. And it was more than probable; nay it was a certainty, that they never would furnish a Loan at five per cent. and therefore the right honourable gentleman's reasoning on that point fell to the ground. In various trials, his Lordship said, he always found a worse bargain at five than four, and at four than at three; and he had some experience to justify the remark. As to the five, that would be a ruinous scheme, for they would not lend on that plan without an annuity of fifteen years. His Lordship having stated the absurdity of all the calculations made by Lord Mahon and Mr. Pitt, and endeavoured to shew the absurdity of their financiering proposition, he most ably defended his own conduct in the American war, &c. and in all the Loans he made for the public. He adverted to the smugglers, who had been called his old acquaintance by the noble Lord, and ridiculed the idea under which he argued on that point. He denied any intention of concealing the deficiencies in as strong terms as were decent to contradict, and shewed by clear calculation, that those who had pretended to argue against the late Loan, or any of the former Loans, knew nothing of the finances of this country, except just so much of the theory as enabled them to make long speeches. He played upon the financiering ideas of Lord Mahon and Mr. Pitt with humour, and the most pointed ridicule; talked of their modesty, and their art, and hoped, that when Lord Mahon became Chancellor of the Exchequer, his experience would make him a shining ornament to his country.

Lord Mahon. Lord Mahon withdrew his motion, declaring that he did so because he found Ministers intended to go into an enquiry of the deficiencies; but that if they did not, he would make one to that purport on a future day.

Mr. Dempster. Mr. Dempster praised the Taxes proposed that day in terms of the warmest panegyric. Mr. Dempster said he saw no possible objection to them; that he did not believe when payment

ment was demanded for any of them, that a single wry face would be made, or any thing like a discontent expressed. He said, he would ever deny that the war was the war of the people and of Parliament. It was the war of the noble Lord in the blue ribband, who might have ended it whenever he pleased, by letting the people feel their real grievances, and telling them what, from his own good sense and sagacity, the noble Lord must have foreseen would have been the consequence of it. Mr. Dempster returned his thanks to Lord Mahon for having brought under consideration the deficiencies on the former Taxes.

The Hon. Keith Stuart rose up to thank the noble Lord for his conduct that day.

Sir Edward Astley approved of the taxes in general: one of them, he thought liable to objection, as it might prove a heavy burden on those, who ought not, in his opinion, to be any more loaded with taxes than they were already. He said, he meant the farmers, whom the tax on carts and waggons would severely oppress.

Lord John Cavendish reminded Sir Edward, that when he stated that tax, he had declared, if any gentleman thought proper to move a clause when the bill came in, to exempt carts and waggons employed in husbandry, he would not object to such an exemption.

Sir Edward Astley, in reply declared, that what the noble Lord had said, was some satisfaction to him, but he thought the exemption ought to be carried farther. There were times when farmers having no other employ for their teams, carried timber for government, coals, iron, &c.

Mr. Sheridan desired it might be understood, that the noble Lord had no right to claim any merit from the part he had taken that day. The deficiencies on the former taxes had been under the contemplation of the noble Lord at the head of the Exchequer for some time. A fact not resting solely on the authority of his bare assertion, but proveable from the resolutions then under consideration. The resolutions were all founded on stamp duties, the clear inference from which was, that the customs and excise were at that time, and had been, he would declare, for some time past, under the most serious consideration of government.

Mr. Wilberforce denied this doctrine, and said, it was impossible, that what the noble Lord near him had that day proposed, could be known even to government, much less in their

their contemplation. Mr. Wilberforce observed, in confirmation of this assertion, that the noble Lord at the head of the Exchequer had never once mentioned the deficiencies on the former taxes in the course of his speech.

Mr. Keith Stuart.

Mr. Keith Stuart said a few words more to a similar purport with his former speech.

Mr. Sheridan.

Mr. Sheridan said, the specific proposition of the noble Lord certainly was not under the consideration of government; nor had he meant to say it was; but he should still contend, that the state of the Customs and Excise was, as was fairly to be inferred from the face of the resolutions on the table. Mr. Sheridan observed, that if the honourable gentleman who spoke last thought his thanks better earned by words than deeds, he did right to give them to the noble Lord who had made the motion that the Chairman leave the chair. That noble Lord had talked about, what by fair inference the present resolutions might be said to prove to be doing.

Lord Ma-hon.

Lord Ma-hon said, he would take care, that whether doing or not, the fact should be done, for if Ministry did not keep the promise of that day, he would bring the matter forward again.

Here the debate ceased, and the Committee agreed to Lord John Cavendish's motions, which were as follow: That the stamp duties now charged upon every piece of vellum or parchment, or sheet or piece of paper, upon which any inland bill of exchange, promissory note, or other note, payable otherwise than upon demand, do cease, determine, and be no longer paid or payable. That a stamp duty of six-pence be laid upon every piece of vellum or parchment, or sheet or piece of paper, upon which any foreign or inland bill of exchange, promissory note, or other note, shall be ingrossed, written, or printed, where the sum expressed therein, or made payable thereby, shall not amount to the sum of fifty pounds. That a stamp duty of one shilling be laid upon every piece of vellum or parchment, or sheet or piece of paper, upon which any bill of exchange, promissory note, or other note, shall be ingrossed, written, or printed, where the sum expressed therein, or made payable thereby, shall amount to the sum of fifty pounds, or upwards. That a stamp duty of two-pence be charged upon every piece of vellum or parchment, or sheet or piece of paper, upon which any receipt, or other discharge, given upon the payment of money, amounting to two pounds, and not amounting to the sum of twenty pounds, shall be ingrossed, written,

written, or printed, every such receipt to be charged with the said duty. That a stamp duty of four-pence be charged upon every piece of vellum or parchment, or sheet or piece of paper, upon which any receipt, or other discharge, given upon the payment of money amounting to the sum of twenty pounds and upwards, shall be ingrossed, written, or printed, every such receipt to be charged with the said duty. That an additional stamp duty of two shillings and six-pence be laid upon every skin or piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed, written, or printed, any receipt or other discharge for any legacy left by any will or other testamentary instrument, or for any share or part of a personal estate divided by force of the statute of distribution, or the custom of any province or place, the amount whereof shall not exceed the value of twenty pounds; and where the amount shall exceed the value of twenty pounds, and not amount to one hundred pounds, an additional stamp duty of five shillings; and where the amount thereof shall be of the value of one hundred pounds, an additional stamp duty of twenty shillings; and a like additional stamp duty be charged upon every farther sum of one hundred pounds, so left by any will or other testamentary instrument, or for any share or part of a personal estate divided by force of the statute of distribution, or the custom of any province or place. That an additional stamp duty of twenty shillings be laid upon every skin or piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed, written, or printed, any probate of a will or letters of administration for any estate of or above the value of one hundred pounds; and a farther additional duty of twenty shillings where the estate is of or above the value of three hundred pounds; and a farther additional duty of twenty shillings where the estate is of or above the value of six hundred pounds; and a farther additional duty of twenty shillings where the estate is of or above the value of one thousand pounds. That an additional stamp duty of one shilling be laid upon every skin or piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed, written, or printed, in Great Britain, any indenture, lease, or other deed, for which a stamp duty of one shilling and six-pence, is payable, by virtue of an act made in the seventeenth year of the reign of his present Majesty, (except bonds given as security for the payment,



ment of any sum or sums of money). That an additional stamp duty of fifty shillings be laid upon every skin or piece of vellum or parchment, or sheet or piece of paper, upon which any bond shall be ingrossed, written, or printed, given as security for any sum of money, the amount whereof shall exceed one hundred pounds; and an additional stamp duty of ten shillings where the amount thereof shall be of the value of five hundred pounds or upwards. That an additional stamp duty of six-pence be charged upon every piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed or written any original writ (except such original upon which a writ of *capias* issues) *subpoena*, bill of *Middlesex*, *latitat*, writ of *capias*, *quo minus*, writ of *dedimus potestatem*, to take answers, examine witnesses, or appoint guardians, or any other writ whatsoever, or any other process or mandate that shall issue out or pass the seals of any of the courts at Westminster, courts of the Great Sessions in Wales, courts in the counties palatine, or any other court whatsoever holding plea, where the debt or damage doth amount to forty shillings or above, or the thing in demand is of that value (writs of covenant for levying fines, writs of entry for suffering common recoveries, and writs of *habeas corpus*, always excepted). That an additional stamp duty of forty shillings be laid upon every skin or piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed, written, or printed, any dispensation to hold two ecclesiastical dignities or benefices, or both a dignity and a benefice, or any other dispensation or faculty from the Lord Archbishop of Canterbury, or the master of the faculties, for the time being. That an additional stamp duty of forty shillings be laid upon every skin or piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed, written, or printed, any admission into any of the four inns of Court. That an additional stamp duty of four pounds be laid upon every skin or piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed, written, or printed, any register, entry, testimonial, or certificate, of the degree of *Utter Barrister* taken in any of the said four inns of Court. That an additional stamp duty of forty shillings be laid upon every skin or piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed, written, or printed, any grant or letters patent under the great seal of Great Britain, or the seal of the Duchy

Duchy or county palatine of Lancaster, of any honour, dignity, promotion, franchise, liberty, or privilege, to any person or persons, body politic or corporate, or exemplification of the same (commissions of rebellion in process always excepted). That an additional stamp duty of forty shillings be laid upon every skin or piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed, written, or printed, any admittance or instrument for admitting of any fellow of the College of Physicians, or of any attorney, clerk, advocate, proctor, notary, or other officer or officers in any court whatsoever in Great Britain (not being an annual officer in any corporation or inferior court whose office is under the value of ten pounds per annum in salary, fees, or other perquisites). That an additional stamp duty of four pence be laid upon every piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed, written, or printed, any note, or bill of lading, which shall be signed for any goods or merchandizes to be exported. That an additional stamp duty of eight pence be laid upon every skin or piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed, written, or printed, any certificate or debenture for drawing back any customs or duties, or any part of any customs or duties, for or in respect of the re-shipping or exporting of any goods or merchandizes, which shall be exported, or shipped to be exported from Great Britain for any parts beyond the seas. That an additional stamp duty of one shilling be laid upon every skin or piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed or written any citation or monition made in any ecclesiastical court, or any libel or allegation, deposition, answer, sentence, or final decree, or any inventory exhibited in any ecclesiastical court, the courts of Admiralty, or *Cinque Ports*, or whereupon any copies of them respectively shall be ingrossed or written, or upon which shall be ingrossed or written any protest, or any other notarial act whatsoever. That an additional stamp duty of two shillings and six-pence be laid upon every skin or piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed or written any conveyance, surrender of grants or offices, release, or other deed whatsoever, which shall be ingrossed or written in any of the courts at Westminster, or in any other court of record whatsoever, or any *custos rotulorum*, or clerk of the peace. That an additional stamp duty

of five shillings be laid upon every skin or piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed or written any writ of covenant for levying fines, any writ of entry for suffering a common recovery, and any exemplification, of what nature soever, that shall pass the seal of any court whatsoever. That an additional stamp duty of five shillings be laid upon every skin or piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed or written any beneficial warrant or order, under the sign manual of his Majesty, his heirs or successors (except warrants or orders for the service of the navy, army, and ordnance). That an additional stamp duty of two shillings and three pence be laid upon every skin or piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed, written, or printed, any copy of any surrender of, and admittance to, any custom-right, or tenant right estate, not being copyhold, which shall pass by surrender and admittance, or by admittance only, and which shall not pass by deed, within those parts of Great Britain called England, Wales, and the town of Berwick upon Tweed. That an additional stamp duty of two shillings and six pence be laid upon every skin or piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed, written, or printed, any surrender of, or admittance to, any copyhold land or tenement, within those parts of Great Britain called England, Wales, and the town of Berwick upon Tweed; or any grant or lease by copy of court roll, or any other copy of the court roll of any honour or manor within the said parts of Great Britain (other than and except the original surrender to the use of a will, and the court roll or books wherein the proceedings of the court are entered or enrolled). That an additional stamp duty of six pence be laid upon every skin or piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed or written any bill, answer, replication, rejoinder, demurrer, interrogatories, depositions taken by commission, or any other pleadings whatsoever, in the Courts of Chancery, Exchequer, or Duchy Court, and county palatine courts, or other courts of equity. That an additional stamp duty of two shillings be laid upon every skin or piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed or written any admission into any corporation or company, or any matriculation in either of the two universities. That an additional stamp duty

duty of one shilling be laid upon every skin or piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed or written any principal or original instrument of surrender or resignation, service or cognition, of heirs, charter, or fine of any houses, lands, tenements, or hereditaments, holding burgage; or of burgage tenure in Scotland. That an additional stamp duty of one shilling be laid upon every skin or piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed or written any principal or original fine taken or following upon any mortgage, wadset, heretable bond, alienation, or disposition, or upon any charter, precept of clare constat, retours, apprizings, or adjudications of lands or tenements, holding of any subject as aforesaid, in Scotland. That an additional stamp duty of one shilling be laid upon every skin or piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed or written any principal or original retour of any service of heirs, or any precept of clare constat of lands or tenements, holding of any subject as aforesaid in Scotland. That an additional stamp duty of one shilling be laid upon every skin or piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed or written any charter, or resignation, confirmation, novo damus, or charter upon apprizing or adjudication made or granted by such superior or others as aforesaid in Scotland. That an additional stamp duty of one shilling be laid upon every skin or piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed or written any principal or original instrument of surrender or resignation of any messuages, houses, lands, tenements, hereditaments, tithes, mills, fishings, and other heretable rights, or any of them, to be made to any of his Majesty's subjects who are or shall be the superiors thereof, or to any city, town, burgh, or corporation, or to any magistrates, or others, who have power to receive such surrenders or resignations in Scotland. That a stamp duty of six shillings be laid upon every piece of vellum or parchment, or sheet or piece of paper, upon which any agreement shall be ingrossed, written, or printed, whether the same shall be only the evidence of the contract, or obligatory upon the parties from its being a written instrument. That a stamp duty of two shillings and six pence be laid upon every piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed or written any inventory or catalogue of any



any furniture, goods, or effects, made with reference to any agreement, or for the security of any person, except inventories produceable in the ecclesiastical courts. That there be charged a stamp duty of five shillings upon every piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed, written, or printed, any award. That every four wheeled chaise, or other machine, commonly called a diligence, or post-coach, and every coach, berlin, landau, chariot, calash with four wheels, chaise marine, chaise with four wheels, or other machine, by what name soever the same now is, or hereafter shall be called or known, to be employed in public stage coaches, or carriages, for the purpose of conveying passengers for hire to and from one place to another in the kingdom of Great Britain, shall be charged with an additional duty of one halfpenny for every mile such carriage shall travel, to be paid by the owners thereof. That a stamp duty of three-pence be charged upon the entry of any burial, marriage, birth, or christening, in any parish register in Great Britain. That the several clauses contained in all or any acts or act of parliament passed before the fifth day of December, one thousand seven hundred and eighty-two, by which any mortgage, assignment, transfer, or other security for borrowing money, or any nomination, contract, bond, warrant, judgement, or other writing whatsoever, under the hand and seal, or hands and seals of, or only signed by, any trustee or trustees for putting all or any such acts in execution, or by any justice or justices of the peace, or exhibited before them, or any of them, relating to the execution of such acts, respectively, are exempted from stamp duties (except so much of such clauses as relate to any instruments, documents, and other writings whatsoever concerning the public revenue or public funds, which at present are not liable to the payment of stamp duties) be repealed. That all persons (except such persons who have served a regular apprenticeship to any surgeon, apothecary, druggist, or chymist) uttering or vending medicines in Great Britain, be obliged to take out a licence annually for that purpose. That a stamp duty of twenty shillings be charged upon every such licence. That a stamp duty of three-pence be charged upon every box, packet, bottle, or phial of medicines, under the value of two shillings and six-pence, which shall be uttered, vended, or sold, by persons taking out such licences, or by any person under the authority of his Majesty's letters patent. That a stamp duty of six-pence be charged upon every box, packet,

packet, bottle, phial of medicines, of the value of two shillings and six-pence, and under the value of five shillings, which shall be uttered, vended, or sold, by persons taking out such licences, or by any person under the authority of his Majesty's letters patent. That a stamp duty of one shilling be charged upon every box, packet, bottle, or phial of medicines, of the value of five shillings, and upwards, which shall be uttered, vended, or sold by persons taking out such licences, or by any person under the authority of his Majesty's letters patent. That every person who shall keep any waggon, wain, cart, or other carriage, with three or four wheels, (except such carriages as are now charged with any duty under the management of the Commissioners of Excise) shall yield and pay annually the sum of four shillings for a licence for that purpose. That every person who shall keep any cart, or other carriage with two wheels, (except such carriages as are now charged with any duty under the management of the Commissioners of Excise) shall yield and pay annually the sum of two shillings for a licence for that purpose.

May 27.

Mr. Ord reported to the House the resolutions which Mr. Ord passed the day before in the Committee of ways and means. The clerk having read them twice, according to the forms of the House,

Lord Newhaven asked if, by the first resolution, foreign bills of exchange were to be subject to the tax. Lord Newhaven.

Lord John Cavendish replied, that all bills drawn in England, on foreign parts, would certainly be liable to the duty; but that all bills drawn in foreign parts on England, would of course be exempt from it, as we have no power of right to make laws to bind foreigners, who live out of our dominions, to comply with our municipal laws. Lord John Cavendish.

When the clerk read the resolution for imposing a tax on wheels,

Sir Philip Jennings Clerke said, that it would be a very great check on agriculture, at least in the part of the country where he lived; for there it frequently happened that, though a farmer might have but one set of horses, he had several carts; he had a dung cart, a timber cart, and a waggon: now, if he should be obliged to pay for every one of these carriages, he must of course feel the tax very considerably.

Sir P. J. Clerke.

ably. It was not unfrequent, on the other hand, that farmers should have carts lying in their cart-house, of which they never made any use; and, consequently, it would be a hardship to make them pay for a carriage from which they derived no manner of pleasure or advantage.

Lord John Cavendish.

Lord *John Cavendish* expressed a willingness to make such exceptions and limitations in the bill, which he should bring in on this head, as the House should judge proper; but still he was of opinion that, though it might be a heavy burden on farmers to pay for every carriage they have, when they have many, still he could not think it a heavy tax, if they were obliged to pay for a couple every year.

Ld. Mahon.

Lord *Mahon* declared the tax to be, in his opinion, the most injudicious that had ever been imposed; but still it was not the tax itself, in its present form, that he opposed, but the principle on which the noble Lord had brought it in. The noble Lord had stated it as a matter of police, that all carriages should be registered. For what purpose? That Ministers might be able to form hereafter a judgment whether, on the article of carriages, a greater tax might be imposed; so that in fact, he was to consider this tax not so much a tax, as the seed of future taxes; and in this he could not help saying he remarked an egregious error in point of finance; for Ministers, by pursuing these methods, would absolutely destroy all the resources of the country: the true way of finding resources of revenue was, to leave in the hands of the subjects the means of making money; and while the people were rich, the state could never be poor; but by the laying taxes that affected the farmers, or, in other words, the lands, in the first instance, this useful class of the community were absolutely straitened in their means of making money, to the unspeakable detriment and impoverishment of the State. It was the same case in loading manufactures, and this was a strong objection to him against the wheel tax; by a former tax, the carriage of goods was taxed; but by the present, an additional burden must fall on the carriage of goods; so that, with all these incumbrances, it was impossible that our woollens and other manufactures should not be dearer at a foreign market than those of any other country.

Mr. Sheridan.

Mr. *Sheridan* replied, that in the bill which was to impose this tax, such regulations might be made as should remove many of the objections that had been stated; he was sure the noble Lord who had proposed the tax would not resist any one

one exception in favour of the farmer, that should appear reasonable; and therefore he requested gentlemen would suspend their objections until they should see the bill, and the regulations that it contained. As to the noble Lord who had objected to the tax merely because a greater tax might be ingrafted on it in future, his objection appeared to him unseasonable; it might apply well enough when such greater tax should be proposed; but if even a very heavy tax indeed should be proposed hereafter, and carried, the noble Lord who objected to it would find an opportunity of encreasing the revenue by taking off the taxes.

Mr. *Dempster* paid very high compliments to Lord *John Cavendish*, for having found taxes the least burdensome of any that had ever been proposed; there were some exceptions, indeed, to the wheel tax; but he was satisfied to wait till the bill should be brought in, and until he should see the exceptions that the noble Lord intended to make in it; and he had not a doubt but he would consent to every exception that should appear useful to the public. At present it was but justice to say of that noble Lord, that he had made a shoe to fit a gouty foot, tender in every part, and with corns on every toe; a shoe which pinched only on one of the toes.

Mr. Dempster.

A member, whose name we could not learn, expressed a hope that a distinction might be made between the carts employed merely in husbandry, and those which were used for carrying merchandise. He knew some farmers who paid no more than 10l. a year for a farm of a few acres, and who nevertheless were obliged to keep three or four carts.

Mr. *Burke* said, it was impossible to make such a discrimination as the honourable member wished for; there were some farms, for the management of which teams were necessary; there were others where the farms were necessary for the support of the cattle: of the latter description he concluded the small farms of 10l. a year might well be presumed; for it was indeed impossible that so small a farm could maintain and support three or four carriages. The fact was, there were many persons who kept teams, not for the purposes of agriculture, but for carrying goods, so that they might be more properly called carriers than farmers; but still they had little farms of a few acres, which they found necessary for the horses they employed in the carrying trade; and therefore it was clear, that if an exception should be made in the bill in favour of farmers who used their teams for the purposes of husbandry, such farmers or persons as he had just described, could not, in truth, avail themselves of the

Mr. Burke.

the exception, as they by no means came within the meaning or merit of the exception.

Sir John Wrottesley. Sir John Wrottesley joined in the applause given to Lord John Cavendish for his taxes; but still he thought the wheel tax exceptionable, and wished a better might be substituted in its room.

Sir George Yonge. Sir George Yonge understood, from the manner in which the noble Lord opened his motion yesterday, that he was willing to confine it solely to travelling carts, and to exempt all those from it that should be employed in husbandry.

Lord John Cavendish. Lord John Cavendish said he meant no such thing; he certainly had it in contemplation to subject the latter description of carriages to the tax, as well as the former; though he was very ready to admit such exceptions and modifications, as should make it as little burdensome as possible to the husbandman.

Mr. Ald. Sawbridge. Mr. Alderman Sawbridge highly approved of the taxes in general, and held himself bound to return his thanks for them to the noble Chancellor of the Exchequer: he must say, however, that the wheel tax was not the best of them; he wished the members would consent to take away their own privilege of franking, and then the public might be eased of a part of their present burden.

The Speaker then put the question, "That the House agree with their Committee in this resolution," (relative to the wheel tax.)

The House divided — Ayes, 47; Noes, 20. The tax was of course carried by a majority of 27.

The other resolutions were agreed to without debate.

Ordered, That a bill, or bills, be brought in upon the said resolutions; and that Mr. Ord, Lord John Cavendish, the Earl of Surry, Mr. Frederic Montagu, Sir Grey Cooper, Mr. Attorney General, Mr. Solicitor General, and Mr. Sheridan, do prepare and bring in the same.

After which the Lord Advocate moved the order of the day, for hearing counsel in Sir Thomas Rumbold's case; the counsel were accordingly called in, and proceeded to examine witnesses, after which the House adjourned.

May 28.

Gen. Smith. General Smith rose, and was going to move several resolutions, grounded on the reports of the Select Committee; the object of which was to censure Sir William James and Mr.

Supplies

For the Service of the Year 1783

Navy	6,197,832..14..3
Army	5,599,257..9..2
Ordinance	1,684,818..16..1
Miscellaneous Services	5,363,695..-..2 1/2
Deficiencies	1,176,639..14..4 3/4
	<hr/>
	£ 20,022,243..13..11 3/4

The ways and means for raising the above Supplies.

By Land Tax at 4%	2,000,000
By Duty on Malt	750,000
By Loan	12,000,000
By a Lottery	400,000
By Cash in the Exchequer	46,767..-..5
By Exchequer Bills	2,500,000
Out of the Sinking fund	2,200,000
By Money arisen from Sale of French prizes	5,377..8..11
By Balance of £5000 granted for making good damages by the riots in 1780.	1,843..11..10
By the Tax on Licences to Dealers in Lottery Tickets	1,440..17..4
Deficiency of ways & means	19,985,428..18..6
	<hr/>
	£ 20,022,243..13..11 3/4

0139