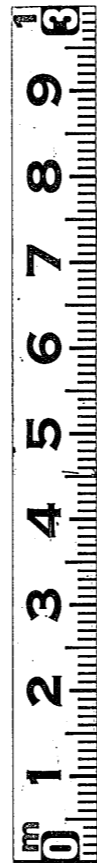


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D E B A T E S.

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as the act now in force would not expire before Saturday fe'nnight, according to the honourable gentleman, but in his opinion not quite so soon; and as this was Monday, the honourable member and the House would see, that there would be time enough to pass a new act before the old should expire, though the former should not be brought in for some days to come.

This ended the business of the day, and the House adjourned at five o'clock.

June 30.

Mr. *Martin* made an apology for not turning out several Peers whom he saw seated under the gallery; he said it was very natural for Lords as well as Commons to feel themselves deeply interested in the great business that was this day to be brought before the House (the opening of the Budget) and he felt no inclination to shut them out on such a day, and the less so, because there had not been a debate of such moment in the Lords, as to induce him to put in execution the design he had formed of demanding admission to that part of the house of Lords, which was open to those Commoners who had the honour of being related to the Peerage: but he would have it understood, that this was the only thing that prevented him from enforcing the standing order for excluding strangers.

Mr. *Dempster* said, that a few days ago, wishing to get into the end of the House of Lords where the throne stands, he asked one of the doorkeepers whether he might not get in at that end? The answer was, "By no means, Sir." The cry of the House to Mr. Martin was, "Move, move;" upon which

Mr. *Hammet* rose, to request the honourable member would not move to enforce the order: he said, he understood the honourable member had received intimation, that the Lords intended to provide in their house, accommodation for the Peers of the Lower House—[Here was a loud laugh in every part of the House] Mr. Hammet said he possibly might have said something ridiculous, but he did not know what it was—[This raised a louder laugh than the former.]

Mr. *Martin* replied, that he had been informed, a noble Lord, a member of the Upper House, intended some time ago to move, that a gallery should be erected for the use of the members of the House of Commons; but no such motion had yet been made, nor could he guess why it had not—

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However, under all the circumstances, he wished the House would not press him this day, to move for enforcing the standing order.

It was a few minutes before five o'clock before Mr. Chancellor Pitt took his seat in the House; he apologized for making them wait so long, which he said was occasioned by unavoidable business.

The order of the day was then read; the House went into a Committee of ways and means, and various documents were referred to them.

Mr. Chancellor Pitt

Mr. Chancellor Pitt then rose to open the budget of the year — It was a task, he said, which no man would covet, and which every man would believe was a task of necessity and not of choice. The necessity of the country rendered the business of this day more heavy, and consequently more irksome than it ever was on any preceding occasion to any Minister; and he undertook it with a perfect sense how unequal he was to the task, and how much he stood in need of the indulgence of the House. He had one comfort, however, which was, that he found this necessity in the office which he filled; he did not create it; it was entailed upon the office by those who were his predecessors, and it became his duty to enter on a most important weight of finance and taxation, as he must not suffer considerations of personal pleasure to interfere with the exigencies of his office. He had confidence in the good sense and patriotism of the People of England, that they would provide for the necessary services of the year, as well as for the remainder of that heavy load of debt which we had so unfortunately incurred in the course of the last most expensive war. We must meet our situation fairly; we must look it in the face; and he should consider himself as wanting in feeling, duty, and gratitude, if he should decline, from motives of personal security, the irksome office of winding up the accounts of the war, and closing them by the provision of taxes that would answer the whole of what we owed. It was certainly a most unpleasant thing to propose a loan in a year of peace; but gentlemen would remember, that it was yet but the second year of peace, and that yet we had not been able so to regulate our establishments as to know precisely what would be the amount of our civil expence. He could assure the House, that His Majesty's present Ministers had attended with the utmost assiduity to the reduction of every branch of the expence of Government, and he trusted the

Comparison between the sum expended on the Army, Navy and Ordnance in the Year 1784 and the sums reported by the Committee as adequate to those Services

benefits of those reductions would be felt—In the mean time he threw himself on the generosity and candour of the House while he proceeded to state the business of the day — It was first his duty to state the amount of the services of the current year, shewing what were already provided for, what were already voted, and what yet remained both of supply and ways and means to be brought forward. It was, secondly, his duty to state the amount of the unfunded debt, and the mode which he proposed to settle that most important account. And, thirdly, he would state to the Committee the taxes which he proposed to move for, as likely to produce the necessary annuities for the loan as well as for the unfunded debts.

And first, he should state the amount of the current services of the year — The navy amounted to three millions one hundred fifty-nine thousand six hundred and ninety pounds; the ordnance to six hundred ten thousand one hundred forty-nine pounds; and the army to the sum of four millions sixty-four thousand five hundred ninety-four pounds, from which, however, there was to be deducted a sum of savings, amounting to four hundred twenty-three thousand pounds, which had been voted in a former year, but which were saved; the actual sum of the army, therefore, was three millions six hundred forty thousand eight hundred fourteen pounds for the service of the current year. The deficiencies amounted to one hundred and sixty-seven thousand six hundred and seventy pounds. The sum of Exchequer bills in circulation was two millions five hundred thousand pounds, and which, in stating the current service, must be provided for; though it was his idea, that for the present session they might be provided for by issuing an equal number; besides, there were already voted for the Levant Company, eleven thousand eight hundred and thirty pounds, and two other small sums, which made the whole of the services for the year already voted amount to eight millions eight hundred forty-three thousand three hundred and ten pounds, and for which the House had only provided two millions seven hundred and fifty thousand pounds, by the land and malt-tax bills. Besides this sum, there were yet various things to be taken into the notice of the House, as yet to be voted for the service of the year — There were two millions due to the bank of England, which they had lent to the Public, as a douceur for the renewal of their charter; but he had such confidence in the patriotism and public spirit of that Company, and in their desire of

* 7,834,433

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affisting

* £ 7,834,433
Com: 1786-3, 748,000
Excess £ 4,086,433

£ 7,834,433
Com: 1791, 4,123,842
Excess £ 3,710,591

afflicting the nation whenever they could do it without injury to their own interest, that he believed means might be found to satisfy the Bank without repayment of the sum this year; but it was to be considered in the amount of the services — There was a sum of one hundred and twenty thousand pounds wanted to replace sums voted out of the civil list by addresses of the House. In speaking of the civil list he must also inform the House, that notwithstanding all the care which had been taken to make it equal to the expence, there was yet an accumulating arrear which would oblige Ministers to come to the House, and which would in future be stated to them at large. The next service to be voted was twenty-five thousand pounds for Somerset house; and there were several other services, such as the government of Nova Scotia, and the African Company; and altogether the amount of the current services would be no less than fourteen millions one hundred eighty-one thousand two hundred and forty pounds. Towards this sum the House had already granted the land and malt taxes — The two millions due to the Bank would be postponed — The sum of the Exchequer bills would be provided for by issuing of the same quantity — He would take the sinking fund up, to the 5th of April 1785, for no more than one million, and he was well warranted in saying, that for so much it would certainly be productive — He was also to state there were in the Exchequer the sum of one hundred thousand pounds of surplusses, which would go towards the services of the year — These, therefore, making altogether upwards of eight millions, there would remain six millions still to be provided for.

It was, undoubtedly, he said, an ungracious thing to be under the necessity of borrowing money in peace; but, as he had already stated, we were so lately relieved from a burdensome war, that we were not yet able to level our establishments. In settling a loan for this sum of six millions, he had carried into execution what he had suggested on a former occasion, a fair and substantial competition between two sets of money-lenders. It was settled that the lenders should receive one hundred pounds of three per cents.; fifty pounds of four per cents.; five shillings and six-pence of long annuities, and three-fifths of a lottery ticket, in a lottery of thirty-six thousand tickets, for every hundred pounds which they advanced. He trusted that the House would consider these terms as beneficial. By the latest accounts from the Stock Exchange the day before, the three per cents. were

wer at fifty-nine one-half, from which, in settling the terms, one and one-half was to be taken as the half year's interest then due; and therefore allowing in both the fund for this interest, the terms which were settled were as follow:

	£.	s.	d.
One hundred pounds of three per cents. taken at	57	0	0
Fifty pounds of four per cents.	37	8	9
Five shillings and six pence of a long annuity, valued at	4	17	11½

Those together amounted to 99 19 2½

And this in fact was all that the Public had to pay; but it was not all that the money-lenders were to receive. The lottery ticket was not out of the public pocket, but it was a valuable douceur.

The three-fifths of a lottery ticket was valued at

2	8	0
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102	7	2½

In calculating this matter, it might perhaps also be taken into the view of the House, the benefit which the money-lenders might gain by the discount. This was only a probable gain, since it depended on their prompt payment. He would, however, state what that discount was, that the House might be in possession of the whole of the douceur. According to the terms of payment in his motion, the discount would amount to

1	7	2
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And therefore the whole sum thus stated, would be for every hundred pounds. — £103 14 4½

These, he said, were, in his mind, terms ample and sufficient for the money-lenders, and beneficial to the Public. He thought that the competition had been productive of much good. He assured the House, upon his honour, that not one shilling of the loan was reserved by him. One condition of the bargain, before it was struck, was, that the holders of the loan should have the exclusive distribution of it, and that the only reserve should be the usual sum for the public companies. These terms being previously settled, and also that the lowest bidder should, in the fair

and real competition, be preferred; it was agreed by both, that there should be one hundred pounds of three per cents. at fifty-seven, and fifty pounds of four per cents. at thirty-seven pounds eight shillings and nine-pence as he had stated, together with the lottery ticket; and the article upon which they were severally to make the offer, was the long annuity. Both sets made an offer, and there was the difference of a six pence between them; and he accordingly closed the bargain, as he had stated, at five shillings and six pence. This, then, was the bargain, and he trusted it would be considered as fair to both parties. It was not for the interest of the Public that the money-lenders should suffer; and again it would be unpardonable in him if he had concluded a bargain, in time of peace, on unreasonable terms.

The next object to which he desired to draw the attention of the House; was the unfunded debt. It was his most anxious wish to have brought forward and provided a fund for the whole of this debt; the amount of the

Unfunded navy was	—	—	13,000,000
— ordnance	—	—	1,000,000

£14,000,000

He wished, he said, to have funded the whole of this sum, that we might have wound up the account of the war, and by that means be able to see the whole of our situation, and have the comfortable reflection that we had reached the end of our exigencies, and had compassed the obligations we were under. This was his anxious desire, for the purpose of establishing our credit, and of shewing the world that we were equal to the engagements into which we had entered. The money-lenders, however, and other gentlemen conversant with the Stock Exchange, with whom he had treated on the subject, assured him that such a quantity of floating stock coming into the market, must materially affect the price of the stocks, and that in particular they could not furnish the loan at terms so good. After an arduous effort for the whole, he was obliged to compound the business, and therefore he proposed to fund six millions six hundred thousand pounds of the unfunded fourteen millions.

At the same time, however, as the unfunded debt bore an interest of four per cent. it was his intention to propose taxes which should produce the sum of four per cent. for the remainder of the outstanding debt which was not now to be funded; so that in a future session, when a fund was to be provided for this remaining sum, nothing farther would

would be wanted than the difference between four per cent. and the terms which it might be judged necessary to give to the subscribers, to such fund, on such operation; and this he said would not be a difficult task. The weight of the business would now be got over, and the world would perceive an evident and serious disposition in Government to support the credit of the country, and the faith of the nation.

Taking therefore all these things together, the annuity on the sum to be borrowed, and the interest of four per cent. on the remainder of the unfunded debt, he had to provide by the taxes which he should propose about nine hundred thousand pounds a year. Of this sum,

The annuity on the loan would be	—	—	315,000
Interest of the debt to be funded, would be somewhat more than	—	—	315,000

And the interest of four per cent. on the remainder of the unfunded debt, if it should amount to seven millions of pounds, would be in all

— 280,000

£910,000

It was always his idea, he said, that a fund at a high rate of interest was better to the country than those at low rates; that a four per cent. was preferable to a three per cent. and a five per cent. better than a four. The reason was, that in all operations of finance we should have in our view a plan of redemption. Gradually to redeem and to extinguish our debt, ought ever to be the wise pursuit of Government, and every scheme and operation of finance should be directed to that end, and managed with that view. With those sentiments he certainly should have preferred to have settled the loan in a five per cent. fund; but the money-lenders informed him, that it was too much to bring into the market in any one fund, taking it together with the unfunded debt, and therefore he had only leave to make his option between the loan and subscription, which of the two he would chuse to prefer for the five per cent. fund; and he made his election of the latter.

His reasons were, for chusing the subscription in preference to the loan for the new fund of five per cent. first, that undoubtedly the new fund was an experiment; and that if even the experiment should fail, the mischief would be less material in the subscription than in the loan. We might adventure on this new ground with more confidence in the one case than the other. The holders of navy bills and ordnance debentures were already committed; they had already

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ready trusted the Public; whereas if this new fund had been offered to the other, we should have had to combat with all the caprices of the money-lenders, and with all the indisposition which he confessed there was in the market to a high rate of interest.

This indisposition of the public to a five per cent. fund was given when he threw out this idea before, as the principal argument against the adventure. It was true that it was not so well relished; but the idea of redemption was ever present to his mind. The public ought never to look on redemption as a chimerical idea; for independent of every other advantage, the impression which it gave to the world, the prospect which it held out, and the disposition in ourselves which it manifested, was favourable to our credit. But it was said that the public would object to a five per cent. fund, because it might be at any time redeemed without suffering, and the money-lenders had no certainty in such a fund. Might not this, however, be got over by rendering the proposed fund irredeemable for a stated time? A five per cent. fund, estimating it at the present rate of the several funds, might, with confidence, be supposed to bear the price of ninety-five, and that was the price which it ought to bear. At whatever less he took it, so much more we were obliged to pay upon account of this fund, than what we might transact the business for in the other funds. But he thought we might permit the fund to be taken two per cent. lower, and still make an advantageous bargain for the Public. To estimate that fund at ninety-three, and to make it irredeemable for thirty years, the loss would be two shillings; but even with this present loss per cent. we should be considerably advantaged by the redemption at the end of thirty years.

There was another plan in his eye, which perhaps he should prefer; and that was, to make it irredeemable until a certain proportion should be redeemed of the present existing funds. This, in our present circumstances, he did not consider as an improper idea, for the other funds would now be the most advantageous for such an operation of finance; and certainly of all other funds the four per cents. would be the most eligible. It was his idea that this fund might be made irredeemable until twenty five millions of the present existing funds should be redeemed.

Having premised this, he said it was his intention to propose to the Committee to create a new five per cent. stock,

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irredeemable either for a time, or until twenty-five millions of the old funds should be extinguished, and to estimate this stock at ninety-three. He had lately given his opinion on the sacredness of public faith, and on the strict regard which was to be paid to every engagement into which we entered. In the settlement of this new fund, regard, however, should be paid to the titles of the several holders of the unfunded debt. Their pretensions were by no means equal, and in order, therefore, to do fair justice both to the Public and the holders, it was his idea to divide them into classes. The sum which he proposed to fund would bring down the navy bills to the end of June, 1782. By dividing them into classes of three months each, the principle of fairness might be pursued.

The first class would take in the holders of bills in June, July, and August, 1781; and as they had held them so long in their hands, it was his idea that they should be taken at par, by which they would have a profit ample and abundant, for it would amount to eight per cent. To reduce them to a standard of equality, in proportion to the time which they had severally held them, was the object which he had in view; and perhaps to take them at the discount in the market would be a fair way. By the equalizing rule, therefore, the next class containing the next three months of September, October, and November, 1781, should be taken at a discount of four per cent. The next three months at a discount of one pound more; and the next and last class, containing four months, to bring it down to the period at a still farther discount of one pound. By this means it was that the interest on this five per cent. stock would amount to somewhat more than three hundred and fifteen thousand pounds a year. He trusted that the House would agree with him in his ideas on this proposition: and he would now proceed to state the taxes which he thought would be proper for the production of this immense sum.

In order to pay the interest of the loan, and the interest of the remaining unfunded debt, an annual sum amounting to something more than nine hundred thousand pounds would be to be raised; he therefore was come at the most painful part of the task he had to go through that day, viz. the proposing taxes to be laid on the Public to produce so large a sum. He lamented exceedingly that it should be necessary to impose so heavy a burden on those who were so deeply laden already, but the necessity was too obvious,

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and could not be avoided. In selecting such taxes as would produce the enormous sum of nine hundred thousand pounds the task was extremely difficult, and extremely disagreeable. The first object that his duty led him to look to, in the choice of additional taxes, was to hit upon such as should be most likely to be productive; and it was, as the Committee must be convinced, impossible to find taxes extremely productive that were not at the same time extremely burdensome. In executing this very disagreeable duty, he had acted to the best of his judgement, and chosen such out of the many that had suggested themselves to his mind, and been suggested to him by others, as appeared to be the most likely to be productive, and at the same time were the most equitable. In hazarding new taxes, a great deal must unavoidably be trusted to experiment; it was impossible, therefore, for any person in the situation that he stood in, to answer for the exact sums they were to produce; all that he or any Chancellor of the Exchequer could do, was to reduce their calculations upon the produce of new taxes as near to a certainty as possible; and after all, a great deal must depend upon trial, whence alone their defects could be discovered, and new regulations applied to assist their collection, and increase their produce. There had been deficiencies in all the new taxes; which deficiencies had been in a great degree cured by the subsequent regulations that Parliament had from time to time made with respect to those taxes; in like manner must the House proceed with the taxes he was about to propose. One objection he could foresee, and that would be a general one, would be made to the proposition which he meant to bring forward was, that the taxes to be raised were unexampled. He begged gentlemen to consider that the circumstance under which they were necessary, had no precedent in our history. He trusted at the same time that no exception would be thought solid or efficient, which did not by fair and logical deduction outweigh the advantage which must arise from any particular tax on the whole. He doubted not but gentlemen were of opinion with him, that at this time it was impossible to select any tax which would not be an object of dislike to that class of men on whom it operated most sensibly; and therefore when all others were convinced of its utility and propriety, their murmuring ought not to defeat it. That they should prove unexceptionable to that House and to the Public, was, he was aware, a great deal more than he had any right to expect: he hoped, however, they would be found

found so far unexceptionable, that there could not be stated any fundamental and capital objections against them.

Having thus prefaced the mention of them, Mr. Pitt said, the article he meant to propose, as the first of the long catalogue of taxation he had to state to the Committee, was an article of such general consumption, that it was almost in universal use; he meant a tax upon hats. The object of this tax, he observed, was of so many different descriptions, that it was impossible for him to follow them, or to apportion his tax according to the various qualities and prices of the hats that were worn by the various orders of persons in this kingdom; he was obliged, therefore, to divide them into general classes, hats made solely of felt, and hats in the manufacture of which there were other materials mixed. Upon the latter, he meant to lay a tax of two shillings each hat, and a tax of six-pence a hat on these made of felt. According to the most accurate account of the quantity of hats manufactured in this kingdom that had been handed to him, it appeared that four millions were manufactured every year, of which seven hundred and fifty thousand were exported. Say, therefore, that three millions were used in the kingdom, and one-third of that number was of felt, and the remaining two-thirds mixed, the produce of the tax would be one hundred and fifty thousand pounds, at which sum he took it. This tax undeniably, and at first sight, affected all ranks of men in this country; but recourse to things of this kind, in which as much certainty as possible with regard to the produce might be obtained, was now indispensable. This was the only apology he had to suggest for any part of the disagreeable and unpalatable duty he was now under the necessity of performing; but he thought it would chiefly fall upon the opulent, because they undoubtedly used the greatest number of hats in the year; on the lower class of people the tax would fall very light, because he conceived the poor, who wore felt hats, had not a new one each individual above once in two years.

The next article he should propose, was also an article of wearing apparel; it might therefore be conjectured that he was about to proceed regularly from the crown of the head to the sole of the foot, and lay a tax upon every part of the human cloathing, but that was not his intention; as the tax he had mentioned was upon an article consumed solely and exclusively by men, so the tax he was about to mention would affect articles worn as exclusively, excepting only on occasions

occasions like the occasion just over, viz. at a general election, by the other sex; it was a tax upon ribbands; to which he should add a tax upon another commodity wore solely by women, a tax upon a certain description of gauzes. Both these articles were clearly luxuries, as they were not necessary to the cloathing of any part of the human body, but were considered, even by the wearers themselves, as mere ornaments of their persons. In order to come at the quantity of ribbands made in the kingdom, he had procured an exact account of the number of looms employed in weaving that manufacture, and he found the amount to be more than twenty-five thousand, and that each loom made so many thousand yards per week, that the whole produced seventy-one million one hundred and thirty-six thousand yards a year; allowing therefore for the number of looms occasionally idle and unemployed, and taking them at nineteen thousand, the produce would be one hundred and twenty thousand pounds, laying the tax proportionally to the width and substance of the ribbands from a penny upon a dozen yards, up to a penny per yard.

The third article he would mention, was undoubtedly a necessary of life, viz. coals, but as the duties on coals stood at present, they were exceedingly unequally laid; it was manifestly painful to him to tax that, without which we could not subsist. He would trust, however, that the patriotism and good sense of the People would reconcile them to the idea of this very severe burden; but the aim of this tax was rather to oblige those who did not pay the same duties as were paid by all who lived in London, and who were supplied with coals out of the port of London, than to lay an additional tax on those who paid the high duties upon that article. The last duty imposed upon all coals imported into the port of London, was a duty of three shillings per chalders. This had originally been a local duty, it having been imposed to raise a fund for the building of churches in the city. In the original imposition of it, therefore, it certainly was perfectly just to make the city of London, which was benefited by having the churches in question built, bear the expence exclusively, but as soon as the purpose was completed, it was considered as a public duty, and so it had continued ever since; what he meant, therefore, was to lay the same duty upon coals used in inland consumption, and for exportation, which he conceived was nothing more than was perfectly just and equitable, since no duty was paid but the five shillings

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lings port duty, at any other port than that of London, while the port of London paid eight shillings, and nothing was paid on the consumption of coals unladed or exported into Ireland. He said, he was aware, that it might be objected, that this tax would materially affect our manufacturing towns; in order to obviate any objections of that kind, he wished to exempt manufactures of a particular description; these, he said, who had a competition with manufactures of other countries. He thought we ought to stretch every point that our manufactures, which dealt in articles in which they were likely to be rivalled by others, ought to be able to meet them on equal terms, both in foreign markets and our own, that they might not be underfold either at home or abroad. An exemption from the present duty ought, therefore, in his opinion, to be extended to all such manufactures, and to no others. But an exemption of this kind required so much delicacy and attention in the application, that he thought it deserved a Committee to consider and point out the proper objects of it. He should propose it to be regulated by drawbacks, appropriated to the extent of their respective consumptions. But great care would be necessary that these indulgences were not abused, as some might injure the tax by having drawbacks for more than they consumed, and by that means supply others who had no claim on the exemption. The calculation, he said, was uncertain, but he thought he should not be far from the mark, stating the neat produce at about one hundred and fifty thousand pounds.

The fourth subject of his proposed taxes, was a tax upon an animal that certainly might be deemed a luxury, though extremely useful, and of which there was a vast number in the kingdom, he meant a tax upon horses. He said, he meant not to comprehend every description within the view of this tax, but to exempt all horses used for the purposes of trade and agriculture, and to confine it to horses kept for the saddle, or to be put in carriages used solely for pleasure, and which might fairly be termed horses kept for the purpose of luxury. He estimated the number of horses kept for carriages in proportion to the number of horses kept for the saddle, as one to three, or as fifty to one hundred and fifty. — The amount of the tax he should propose to be ten shillings a year for each horse; and when it was considered, that almost every farmer in the kingdom kept at least one horse for the saddle, it was not too high a calculation to rate the number at fourteen in every parish; he estimated the produce,

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therefore, of this tax, at one hundred thousand pounds; and he flattered himself, he put it considerably under what its true amount was likely to be — He stated, that in order to prevent evasion, it was meant that a stamp or peculiar mark was to be put, not upon any part of the body of the animal, but to be affixed to some part of the furniture and accoutrements of each horse, by way of proving that the tax had been paid, and that the owners of such as did not wear this stamp, were to be liable to a penalty.

The next tax he proposed was an additional excise duty on printed and stained linens and calicoes — These articles, he said, were more than twenty per cent. cheaper now than they had been during the war, and cotton was also much cheaper. As the last duties had not at all checked the consumption of these manufactures; but as, on the contrary, their consumption and use were considerably increasing, it appeared to him to be an article, that without any detriment would bear an additional duty; he meant, therefore, to propose to the Committee, an additional duty of about ten per cent. according to the quality. This new duty there would be no expence in collecting, and the produce of it he estimated at one hundred and twenty thousand pounds.

The sixth article of his intended taxes was a necessary of life, and a necessary as indispensable with the poorest as with the richest family in the kingdom — It was an article which, however, had not been touched since the reign of Queen Anne, and which he was seriously concerned that he was under the necessity of subjecting to a new impost: the truth was, nothing but the urgency of present exigence should have driven him to this and several other resources, which, however, he trusted, would occasion the less uneasiness, as the duty on them would be but small — But although the poor would be affected by it, still what he meant to propose would affect the poor in so very trifling a degree, that he flattered himself there would be no objection to it. What he meant was an additional duty on candles, of so small an amount as one half-penny in the pound — He said, he was aware, that candles had been uniformly exempted from all the late taxes, from a consideration of its being so immediately a necessary of life; but when the operation of the trifling tax he meant to lay upon candles was examined, the Committee would see it would not bear hard upon the poorest; if he had been rightly informed, about ten pounds of candles was the amount of the consumption of the lowest order of housekeepers; the family of our poorest cottagers, therefore, would only pay five pence

pence a year to this tax. He estimated the produce at one hundred thousand pounds.

The next tax he should propose, was a duty to be paid on licenses to be granted to traders dealing in exciseable commodities — This, he said, was a plan that had been recommended by the Commissioners of the Board of Excise, and even desired by many respectable and capital dealers in the sort of goods, the venders of which were to be the object of it. The produce of it he estimated at eighty thousand pounds.

Being called to by Mr. Fox, who desired to know at what rate these licenses were to be charged, Mr. Pitt said, if the House thought proper, he would go through the detail; upon which Mr. Fox desired to know only the highest and lowest charges — Mr. Pitt then stated, it was a matter of some difficulty, to fix the precise price of the several licences, which, under this article, it would be necessary to allow — The distillers, he thought, might be about fifty pounds, on account of some advantages which he specified as peculiar to that line of business. Brewers, distillers of vinegar, and printers of callico, might be rated at ten pounds; and a great many other intermediate dealers in the same description of goods, according to the extent and profit of their respective modes of business, would be subjected to five, or four, or three pounds, according as it would be judged necessary to adjust the tax proportionably to each. He did not, however, doubt, but the tax would, on the whole, be pretty unexceptionable.

The eighth tax he should propose, was a tax on bricks and tiles — There were, he said, according to the most accurate accounts that could be obtained, one hundred and five millions of bricks made and used in and near London; near Manchester, near Birmingham, and in the rest of the middle counties about the same quantity; and the same quantity again throughout the rest of the kingdom — He meant, therefore, to lay a tax of two shillings and six pence a thousand on bricks. He estimated the annual consumption at three hundred millions; the produce he should take at fifty thousand pounds only, including the sum to be drawn by a duty on tiles.

The next tax he had to propose, was a tax upon qualifications for shooting, and upon deputations taken out from lords of manors to kill game — He said, it had not been in his power to ascertain the number of manors in this kingdom; but calculating that there were three people in every parish

who qualified themselves to kill game, and he could scarcely suppose there were so few; charging them with a guinea each upon registering their qualification with the clerk of the peace, he should suppose it would at least produce thirty thousand pounds.

His next tax was an additional tax upon paper — The quantity of this article consumed yearly had not decreased by the late duties having been imposed, and from its bulk and weight it could not easily be smuggled — He should propose, therefore, one third of the present duty; and the Committee would see that the collection would be no additional expence. He estimated the produce of this tax at eighteen thousand pounds.

The tenth and last tax he had to submit to their consideration, was a tax peculiar to the metropolis, a tax upon hackney coaches—He meant that the keeper of each figure should pay five shillings weekly for a license; and when the great profits of the profession were considered, and the avidity with which figures were applied for, he flattered himself, this tax would not be thought oppressive. He estimated its produce at twelve thousand pounds.

These were the several articles of taxation to which he had turned for the present — It would be vain and idle to suppose all or any of them unexceptionable; but the necessity of the Public did not leave it in his option to deal otherwise than openly and fairly. The wants of Government were many; the finances of the country had been much reduced, and it was proper, it was necessary to look our real situation manfully in the face. It had been his desire to do so, and under that sentiment he produced the list of taxes to which he had called the deliberation and assistance of the Committee. The whole might probably amount to somewhat more than the sum which he had proposed to raise; but several deficiencies might occur, where we could not either foresee or prevent them: he would, however, before he sat down, briefly recapitulate the whole, that the Committee might see them in one connected point of view.

Hats, six pence on the low, and two shillings on the higher,	150,000
* Ribbands and a certain description of gauzes, one penny per dozen yards,	120,000
Coals, three shillings per chalders to inland consumers,	150,000
	<hr/>
Carried over	420,000
	Horses,

	Brought over	420,000
Horses, at ten shillings a head,	- - -	100,000
Printed and stained linens and calicoes, a duty from three pence up to one shilling per yard, and equal to ten per cent.	- - -	120,000
Candles, one half-penny per pound,	- - -	100,000
License to persons dealing in exciseable commodities, from one pound to fifty pounds	- - -	80,000
Bricks and tiles, two shillings and sixpence on every thousand,	- - -	50,000
Qualifications of shooters, and deputations from lords of the manor, one guinea per head	- - -	30,000
Paper, one third additional duty,	- - -	18,000
Hackney coaches, five shillings a week additional duty,	- - -	12,000
	<hr/>	930,000

Mr. Pitt apologized for having so long fatigued the Committee, but said, he trusted they would see it had been unavoidable; in order not to add to that fatigue, he declared he had purposely avoided going into a full detail of the regulations meant to make part of the several bills, that would be necessary to be brought in upon the subject of the taxes he had proposed — Subsequent opportunities of discussion of those topics would present themselves: he only hoped, he had been able to convey the respective taxes and the doctrines of finance that he had taken the liberty to dwell upon, clearly and intelligibly to the understandings of the Committee; if doubts remained with any gentleman, upon any one of the great variety of articles he had been at the necessity of troubling them upon, he would rise again, and be happy to give every satisfaction in his power upon such articles. In the discussion of the subject, he hoped the Committee would see that he had done that which his duty directed, without regard to his own inclination or his ease; he was not conscious of having left any matter untouched, that it was important for that House and the Public to be apprized of; on the contrary, he had studiously endeavoured to do what he held to be the indispensable duty of every person honoured with the high office he held, viz. to disguise nothing from the Public that affected their real interest, but to bring every particular of that nature forward; and however great the personal risque and inconvenience, however great the danger of incurring popular odium, by proposing heavy burdens on

on the People might be, not to shrink from that painful act of duty, if such burdens were by the exigency of affairs required to be imposed. Mr. Pitt concluded with moving a resolution stating, "That the Committee were of opinion a loan for six millions ought to be made on the terms he had stated;" and this resolution was penned in the usual terms.

Mr. Fox. Mr. Fox rose, not he said to attempt to follow the right honourable gentleman through the vast field of finance that he had gone over, but to make a few remarks on some parts of his speech — Many of the subjects that he had stated, would come under discussion hereafter, and there would be fitter opportunities for debating them than the present; all he wished to say upon the propositions of the day was, that the right honourable gentleman had infinite merit, in having brought forward so much of the unfunded debt in the course of the present session as he had done; too much praise could not be given him on this head, and he, for one, was very ready immediately to declare that he was decidedly of this opinion. What he rose more particularly to say was, that he was happy to find the right honourable gentleman had made his loan this year exactly on the principles upon which the loan of the last year had been made; and he hoped, that henceforward, that House would hear no more of the nonsensical clamour, that had been raised under the fallacious notion, that twenty-one millions of debt had been incurred, in order to raise twelve millions of money — In settling his loan, the right honourable gentleman had acted wisely, in making his bargain as he had done; namely, in getting the money for the Public upon the best terms he could, without going into the consideration whether this or that particular fund was the most capable of redemption; and when he said this, Mr. Fox desired he might not be so grossly misunderstood, as to have it supposed, that he was an enemy to redemption, or that he was adverse to the paying off the national debt; he spoke directly with opposite feelings, and it was with a view of paying, or rather to diminishing our national debt, that he always argued as he had done, that loans ought to be made as well as they could, and that the Public ought not, from any prejudice of preference of one fund over another, to be burdened with a larger annuity than was necessary. With regard to the ideas suggested by the right honourable gentleman, in favour of a five per cent. fund, his opinion upon that subject was well known, and he

he begged to have it understood, that his opinion was not in the least shaken by any thing that had been said that day — As to what the right honourable gentleman had said, of making a five per cent. fund irredeemable for a number of years, it was undoubtedly the only way to make it fetch its price in the market, but he could not but think that the right honourable gentleman had taken it too high. The price of stocks always depended, in his mind, not upon what price they ought in reason and by fair calculation to bear, but by what they did actually bear, viz. what those who dealt in them, what the money lenders were ready to take them at. Thus, for instance, the right honourable gentleman valued his five per cents with which he meant to pay off a part of the navy debt, at ninety-five and ninety-three; he could not but think he rated them too high, and that the navy-bill holder, although he might possibly consent to take them, would estimate them in his own opinion at ninety, or perhaps ninety-one. With regard to the right honourable gentleman's argument, upon the difference between a three per cent. and a five per cent. if the latter was made irredeemable for thirty years, undoubtedly the Public paid an annuity of two shillings for that time, for the right to redeem them at the expiration of that period; but the case the right honourable gentleman had put did not depend upon calculation, it was an hypothesis and nothing else — If the funds could be bought up lower at the end of twenty or thirty years, the Public did pay an annuity of two shillings for the right to buy them up under that advantage, but if they could not, at the end of twenty or thirty years, be so redeemed at a low rate, the Public would have paid the annuity for nothing. The difference between a three per cent. and a five per cent. loan, Mr. Fox said, was a difference in the one case in favour of the lender, in the other, in favour of the money borrower; the former would certainly prefer that fund the least likely to be redeemed, the latter, that most likely and most capable of redemption. With regard to the taxes, indisputably the money must be raised, and so fully convinced was he of this fact, that without meaning to bind any other gentleman to the same line of conduct, he pledged himself to give the right honourable gentleman his support; by which he did not mean to support him in the taxes at all hazards, but as far as upon discussion of the subject in future, the taxes proposed that day should appear to be the best that could be suggested. Indeed, so sensible was he of the necessity of raising taxes, that there

were hardly any taxes the right honourable gentleman could have proposed, that he should have thought himself, from the situation he had held, intitled to oppose. When the taxes the Committee had heard that day came under consideration, he should discuss them more minutely than it was possible for him to do then. There was one tax, however, that he could not but say he thought a strange one, and that was the tax on ribbands. If he took the calculation rightly, to make out the produce of that tax, every individual female, from the infant just born to the adult of any age, must be supposed to consume or use at least twenty ribbands a year [Mr. Pitt nodded assent] Mr. Fox said, this appeared to him to be scarcely credible. He farther observed, that most of the taxes were upon the direct necessaries of life, which he hoped would convince gentlemen, that the situation of the country was such, as required bold and effectual measures to be taken to retrieve it; and that they would join in supporting the Minister in carrying those taxes into effect, which were so obviously called for by the exigency of affairs. Mr. Fox thought Mr. Pitt had on a late occasion, under-rated the present growing produce of the receipt tax; and explained his meaning, by stating, that a great number of receipt stamps had been taken out previous to its being generally understood, as it had been last year, that the receipt tax need not to be paid. At that time those stamps were laid aside; but when the late bill for regulating the collection of the tax came in force on the 25th of March last, those stamps so laid aside came in use, but being on hand, they prevented so great an issue of new stamps as there otherwise would have been; consequently, the amount of what the tax was now likely to produce could not be known, and therefore he conceived Mr. Pitt to have considerably under-rated its produce, when he stated it lately to the House as amounting at present to one hundred thousand pounds a year only. Mr. Fox asked Mr. Pitt what security the navy holder in the first class, who did not chuse to subscribe to the five per cents. was to have for the payment of his bill, and whether in that case a bill-holder of the second class was to stand in the shoes of the first-class bill-holder so refusing to become a subscriber?

Mr. Chancellor Pitt. Mr. Chancellor Pitt said, he would very readily give every satisfaction in his power to the Committee, or to the right honourable gentleman who had opened the business in a man-

a manner so perfectly liberal and candid. The navy bill-holders who did not choose to become subscribers, would have the same security for the payment of their bills that they had now, and had hitherto had. The public faith was pledged to them for payment of the debt, but the Public was not compellable to make such payment, but at its own convenience. With regard to his loan being exactly upon the same principle as the loan of last year, he could not admit that assertion, because the terms of his loan were twofold; those of one part upon the old funds; those of the other, upon a new five per cent. fund. With regard to the receipt-tax, Mr. Pitt said, he had not meant on a late occasion, what that tax, under its present regulation, could produce, but what it actually had produced as yet. Mr. Pitt replied to the argument used by Mr. Fox against a five per cent. fund, and defended himself from the objections that gentlemen had stated.

Mr. Fox rose again, and said, when he had talked of the right honourable gentleman having borrowed his money upon the same terms as the loan of the last year, he meant to allude to that part of the bargain which was, properly speaking, the loan, and not the subscription to pay off the navy and ordnance debt. Mr. Fox did not seem satisfied with Mr. Pitt's answer on the subject of the navy bill-holder's security, in case he did not chuse to become a subscriber to the new fund. He thought it tended to a compulsory obligation upon the bill-holder to subscribe.

The Earl of Surrey briefly went through the taxes, most of which he thought unobjectionable; but he seriously advised Mr. Pitt to consider the intended tax upon coals. His Lordship stated a variety of objections to it, and said, if the right honourable gentleman persisted in it, it would be warmly remonstrated against from various parts of the kingdom.

Sir John Wrottesly professed himself a friend to the Chancellor of the Exchequer, but most earnestly exhorted him to abandon the intended tax upon coals, and to substitute some other. Sir John declared, if that tax were to be imposed, it would go near to ruin fifty thousand manufacturers in the county of Stafford. He also asserted, that three shillings a chalders was more than, in many parts of that county, people paid for a chalders of coals at the pit.

Sir James Johnston highly approved the intended tax on game laws, as they stood, he said, he had ever considered as

a disgrace to the country. They tended to enslave the people by wresting arms out of their hands, but the intended tax would operate as it ought to do and fall upon the proper objects. He only wished the tax to be double on those who registered their qualifications to shoot, for surely if a gamekeeper was to pay a guinea for a deputation, a gentleman might well afford to pay two guineas for the register of qualifications to shoot game.

Sir M. W. Ridley. Sir *Matthew White Ridley* argued strenuously against the intended coal duty. Sir Matthew pointed out the manifest inconvenience it would load many of his constituents with, and in particular by drawing so much ready money from them. He asked how was it to be collected? Was an exciseman to be stationed at the mouth of every pit? He also asked, whether the tax was meant to be extended to the collieries of Scotland.

Sir Wm. Moleworth. Sir *William Moleworth* deprecated the coal tax. Sir William declared that the mines in the county he represented could not be worked, if any additional expence was thrown upon them, and asserted it to be a fact, which many who heard him could bear testimony to.

Mr. Ord. Mr. *Ord* cautioned Mr. Pitt about the manner of his having the coal bill drawn. If not very cautiously worded, it would be impracticable. A chalders of coals, London measure, was, he said, applicable to no other known measure in use throughout the kingdom.

Mr. Dempster. Mr. *Dempster* assigned his reasons for not wishing to go into a discussion of the intended taxes that evening, but desired to put in his claim to be heard upon them on a future day, when the bills were before the House. As the good or bad of many of the taxes depended entirely on the manner in which they were laid, he said no sound argument could be used, till gentlemen were apprised of the full extent of the several tax-bills. Mr. Dempster said the tax upon printed and stained linens appeared to him to be highly objectionable. It seemed as if the Minister with the same breath that had served him to declare the annihilation of the duties on tea, by that means removing one great subject of smuggling, imposed a duty on another article, and thereby provided smuggling with new incitements to exercise their illicit practices, and suggested new commodities for them to run into the kingdom, and those commodities, which, if smuggled, would materially injure, if not totally ruin, one of our best, and, nationally

ally considered, our most valuable manufactures. Mr. Dempster thought the reason that had been assigned by Mr. Pitt, for laying the additional duty on printed and stained linens a bad one; and shewed that it was from the prevalence of such notions of increasing duties that smuggling had grown to its present enormity.

Sir *Matthew White Ridley* called again upon Mr. Pitt for an answer to his question, whether the intended tax on coals was meant to extend to the Scotch collieries? Sir M. W. Ridley.

Mr. Chancellor Pitt assured the honourable Baronet and the Committee, that the only reason for his not having risen sooner was, in order to collect all the objections of different gentlemen, and endeavour to save the time of the Committee, by giving them all an answer in the same speech. The tax on coals was undoubtedly meant to be extended to the collieries of Scotland; he wished, however, that the honourable Baronet, as well as the honourable gentleman opposite to him (Mr. Ord) had reserved their objections till they saw the bill; a great many of the taxes he had that day proposed, depended on the regulations under which they were to be laid; regulations meeting many of the objections that had been stated, were actually already settled, and would be found in the bills; and he really should be happy to receive such information, from gentlemen conversant with the subject, as might serve to point out the propriety of still farther regulations. There were undoubtedly many particulars to which special exemptions from the tax must be extended. Fire-engines, for instance, was, he fairly thought, one of those particulars, and that, he conceived, would totally obviate an objection made by an honourable friend of his, who represented the county of Cornwall. With regard to what had been said upon the subject of the effect this tax would have upon our manufactures, surely gentlemen had forgot, that in his opening he had expressly stated, that a drawback was intended to be allowed upon the exportation of such articles as consumed a considerable quantity of coals in their manufacture. He declared he should be extremely sorry if, by laying a trifling addition of duty on printed linens and cottons, he had been encouraging smuggling, and holding out fresh incitements to the prosecution of their daring enormities; but when the bill was before the House, he trusted no mischievous consequences would appear likely to follow upon the imposition of the tax in question. Mr.

Mr. Walter Stanhope.

Mr. *Walter Stanhope* opposed the tax on coals. The Committee agreed to the proposition on the terms of the loan.

Mr. Chancellor Pitt.

Mr. Chancellor *Pitt* then severally moved the following resolutions, which were all agreed to :

That, towards raising the supply granted to His Majesty, the sum of four hundred and forty-one thousand seven hundred and two pounds thirteen shillings and nine-pence half-penny, out of the monies or savings of the several army services, be applied towards defraying the extraordinary expences of His Majesty's land forces, and other services, incurred between the 1st day of February, 1783, and the 24th day of December following, and not provided for by Parliament.

That all persons interested in, or intitled unto, any bills payable in the course of the Navy or Victualling Offices, or for transports which were made out on or before the respective days following, that is to say, the 31st day of August, 1781, the 30th of November, 1781, the 28th day of February, 1782, and the 30th day of June, 1782, who shall, on or before the 31st day of July, 1784, carry the same (after having had the interest due thereupon computed and marked upon the said bills at the Navy or Victualling Office respectively) to the Treasurer of His Majesty's navy, shall have, in exchange for the same, from such Treasurer, or his Paymaster or Cashier, a certificate to the Governor and Company of the Bank of England, for every intire sum of one or more hundred pounds, for which such certificates are to be made forth ; and also one other certificate for the fractional part of one hundred pounds, being the remainder of such bill or bills ; and the persons who shall be possessed of such first-mentioned certificates of the intire sum of one or more hundred pounds, shall, upon the delivery thereof to the said Governor and Company of the Bank of England, be intitled, in respect of the same, to the respective sums following, that is to say, to the sum of an hundred and seven pounds ten shillings and six pence capital stock, for each hundred pounds of such bills made out on or before the said 31st day of August, 1781 ; to the sum of one hundred and three pounds four shillings and six pence capital stock, for each one hundred pounds of such bills made out on or before the said 30th day of November, 1781 ; to the sum of one hundred and two pounds three shillings capital stock, for each one hundred pounds of such bills made out on

on or before the said 28th day of February, 1782 ; to the sum of one hundred and one pounds one shilling and six pence capital stock, for each one hundred pounds of such bills made out on or before the said 30th day of June, 1782, the said respective capital stocks to be attended with annuities after the rate of five pounds per cent. per annum, to commence from the 5th day of July, 1784, payable half yearly, in lieu of all other interest, the said annuities to be irredeemable until twenty-five millions of the public debt, bearing interest at the rate of either three pounds per cent. per annum, or four pounds per cent. per annum, shall have been redeemed and paid off, and the said annuities to be charged upon a fund to be established in this session of Parliament, and for which the fund commonly called the sinking fund, shall be a collateral security.

That all persons interested in, or intitled unto, any debentures payable out of His Majesty's Office of Ordnance, which were dated on or before the respective days following, that is to say, the 30th day of November, 1781, the 28th day of Feb. 1782, and the 30th day of June, 1782, who shall, on or before the 31st day of July 1784, carry the same to the Treasury of His Majesty's Office of Ordnance, to be certified by him, or his deputy or Cashier, to the Governor and Company of the Bank of England, shall be intitled, in respect of the same, to the respective sums following, that is to say, to the sum of one hundred and seven pounds ten shillings and six pence capital stock, for each one hundred pounds of such debentures made out on or before the said 30th day of November, 1781 ; to the sum of one hundred and three pounds four shillings and six pence capital stock, for each one hundred pounds of such debentures made out on or before the said 28th day of February, 1782 ; to the sum of one hundred and two pounds three shillings capital stock, for each one hundred pounds of such debentures made out on or before the said 30th day of June, 1782, the said respective capital stocks to be attended with annuities after the rate of five pounds per cent. per annum, to commence from the 5th day of July, 1784, payable half yearly, in lieu of all other interest, the said annuities to be irredeemable until twenty-five millions of the public debt, bearing interest at the rate of either three pounds per cent. per annum, or four pounds per cent. per annum, shall have been redeemed and paid off, and the said annuities to be charged upon a fund

fund to be established in this session of Parliament, and for which the fund commonly called the sinking fund, shall be a collateral security.

That there be charged for all candles whatsoever (except wax candles) which shall be made in Great Britain, one halfpenny for every pound weight avoirdupoise, and after that rate for any greater or less quantity.

That there be charged for all candles whatsoever (except wax candles) which shall be imported, one halfpenny for every pound weight avoirdupoise, and after that rate for a greater or less quantity.

That there be charged for and upon all bricks, by whatsoever name or names they now are or hereafter may be called or known, a duty of two shillings and six pence for every thousand, and so in proportion for any greater or less quantity.

That there be charged for and upon all tiles, commonly called or known by the name of plain tiles, a duty of three shillings for every thousand, and so in proportion for any greater or less quantity.

That there be charged for and upon all tiles, commonly called or known by the name of pan or ridge tiles, a duty of eight shillings for every thousand, and so in proportion for any greater or less quantity.

That there be charged for and upon all tiles, commonly called or known by the name of paving tiles, not exceeding ten inches square, a duty of one shilling and six pence for every hundred, and so in proportion for any greater or less quantity.

That there be charged for and upon all tiles, commonly called or known by the name of paving tiles, exceeding ten inches square, a duty of three shillings for every hundred, and so in proportion for any greater or less quantity.

That there be charged for and upon all tiles, other than such as are before enumerated and described, by whatsoever name or names such tiles now are or hereafter may be called or known, a duty of three shillings for every thousand, and so in proportion for any greater or less quantity.

That there be charged for and upon all coals or culm usually sold by the chalders, or by any other means whatsoever reducible to the chalders, a duty of three shillings for such chalders of thirty-six bushels, Winchester measure, and so in proportion for any greater or less quantity.

That there be charged for and upon all coals or culm usually sold by weight, a duty of two shillings for every ton

ton of twenty hundred weight, and so in proportion for any greater or less quantity.

That there be charged for and upon every hat of a superior quality, in the manufacture of which any hair, wool, beaver, or other fur is used, of whatever kind or sort the same may be, the sum of two shillings.

That there be charged for and upon every coarse hat, commonly called or known by the name of a felt hat or wool hat, made or manufactured wholly of sheep or lamb's wool, the sum of six pence.

That every person who shall keep any horse, mare, or gelding, for the purpose of riding, and not for drawing, shall yield and pay, annually, the sum of ten shillings.

That every person who shall keep any horse, mare, or gelding, for the purpose of drawing any coach, berlin, landau, chariot, calash, chaise, or any other carriage, by whatsoever name such carriages now are or hereafter may be called or known (for or in respect whereof any rate or duty, under the management of the Commissioners of Excise, now is or are made payable by any statute now in force) shall yield and pay annually the sum of ten shillings.

That the said duties upon horses shall be under the government, care, and management, of the Commissioners for the time being, appointed to manage the duties charged on stamped vellum, parchment, and paper.

That there be charged for and upon all silks and stuffs wholly made of cotton spun in Great Britain, linens and stuffs of what kind soever, which at any time or times hereafter shall be printed, stained, painted, or dyed in Great Britain, (such callicoes, linens, and fustians, as shall be dyed throughout of one colour only, or stuffs made of woollen, or whereof the greatest part in value shall be woollen, always excepted) the several rates and duties herein after expressed, over and above all other duties payable for the same, that is to say, for and upon all silks so printed, stained, or painted, in Great Britain (silk handkerchiefs excepted) the sum of one shilling for every yard in length, reckoning half a yard for the breadth.

That there be charged for all silk handkerchiefs so printed, stained, or painted, the sum of four pence for every yard square, and in those proportions for wider or narrower silks.

That there be charged for and upon all stuffs wholly made of cotton spun in Great Britain, to be so printed, stained, painted, or dyed in Great Britain (except as aforesaid) the sum of three pence for every yard in length, reckoning one yard wide, and after that rate for a greater or less quantity.

That there be charged for and upon all linens and stuffs (except as before excepted) to be printed, stained, painted, or dyed, the sum of three pence for every yard in length, and after that rate for a greater or less quantity.

That there be charged for and upon all ribbands manufactured wholly of silk, or whereof the greater part in value shall be silk, not exceeding one-third of an inch in breadth, a duty of one penny for every twelve yards in length, and so in proportion for any greater or less quantity.

That there be charged for and upon all such ribbands above one-third, and not exceeding three-fourths, of an inch in breadth, a duty of one farthing for every yard in length, and so in proportion for any greater or less quantity.

That there be charged for and upon all such ribbands above three-fourths of an inch, and not exceeding two inches and one-half in breadth, a duty of one half-penny for every yard in length, and so in proportion for any greater or less quantity.

That there be charged for and upon all such ribbands exceeding two inches and one-half in breadth, a duty of one penny for every yard, and so in proportion for any greater or less quantity.

That there be charged for and upon every yard of gauze, manufactured wholly of silk, or in which there shall be any mixture of silk, being striped or figured gauze, and not exceeding one yard in breadth, a duty of three pence, and so in proportion for any greater or less quantity.

That there be charged for and upon every yard of such gauze, being striped or figured gauze, exceeding one yard in breadth, a duty of four pence, and so in proportion for any greater or less quantity.

That there be charged for and upon every yard of such gauze, being plain gauze, and not exceeding one yard in breadth, a duty of two pence, and so in proportion for any greater or less quantity.

That there be charged for and upon every yard of gauze, being plain gauze, and exceeding one yard in breadth,

breadth, a duty of three pence, and so in proportion for any greater or less quantity.

That every maker of mead for sale be obliged to take out a license, which license shall be charged with the yearly sum of twenty shillings.

That every brandy dealer, or person selling brandy or other spirituous liquors, not being a retailer or rectifier, be obliged to take out a license, which license shall be charged with the yearly sum of five pounds.

That every common brewer be obliged to take out a license, which license shall be charged with the yearly sum of ten pounds.

That every rectifier of spirits be obliged to take out a license, which license shall be charged with the yearly sum of five pounds.

That every other distiller for sale or exportation, be obliged to take out a license, which license shall be charged with the yearly sum of ten pounds.

That every corn distiller, or maker of low wines or spirits from corn or grain, for sale or for exportation, be obliged to take out a license, which license shall be charged with the yearly sum of fifty pounds.

That every maker of any kind of sweets, other than mead, for sale, be obliged to take out a license, which license shall be charged with the yearly sum of five pounds.

That every maker of vinegar for sale, be obliged to take out a license, which license shall be charged with the yearly sum of ten pounds.

That every malster, or maker of malt for sale, be obliged to take out a license, which license shall be charged with the yearly sum of two pounds.

That every hop planter, whose plantation of hops shall exceed two acres, be obliged to take out a license, which license shall be charged with the yearly sum of two pounds.

That every chandler, or maker of candles, (other than wax candles) for sale, be obliged to take out a license, which license shall be charged with the yearly sum of twenty shillings.

That every soap maker be obliged to take out a license, which license shall be charged with the yearly sum of two pounds.

That every paper stainer and maker of paper be obliged to take out a license, which license shall be charged with the yearly sum of two pounds.

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That

That every callico printer, and every printer, painter, or stainer of silks, linens, cottons, or stuffs, be obliged to take out a license, which license shall be charged with the yearly sum of ten pounds.

That every starch maker be obliged to take out a license, which license shall be charged with the yearly sum of two pounds.

That every wire drawer, or other person who shall draw, or cause to be drawn, any gilt or silver wire, commonly called big wire, be obliged to take out a license, which license shall be charged with the yearly sum of two pounds.

That every tanner be obliged to take out a license, which license shall be charged with the yearly sum of five pounds.

That every tawer be obliged to take out a license, which license shall be charged with the yearly sum of twenty shillings.

That every dresser of hides and skins in oil be obliged to take out a license, which license shall be charged with the yearly sum of two pounds.

That every carrier be obliged to take out a license, which license shall be charged with the yearly sum of two pounds.

That every maker of vellum or parchment be obliged to take out a license, which license shall be charged with the yearly sum of twenty shillings.

That every glass maker be obliged to take out a license, which license shall be charged with the yearly sum of ten pounds.

That every person in Great Britain qualified, in respect to their property, to kill game, shall, previous to their shooting at, killing, or destroying any game, register their qualifications with the clerk of the peace, and annually take out certificates thereof.

That for every piece of vellum or parchment, or sheet or piece of paper, upon which any certificate annually granted to any person qualified, in respect of his property, to kill game, shall be ingrossed, written, or printed, there shall be paid a stamp duty of one pound one shilling.

That for every piece of vellum, or parchment, or sheet or piece of paper, upon which any deputation, or appointment of a gamekeeper, granted to any person (not qualified in respect of his property) by any lord or lady of a manor

manor, shall be ingrossed, written, or printed, there shall be paid a stamp duty of one pound one shilling, over and above the duty now imposed on deeds.

That there be charged for every ream of paper made in Great Britain for writing, called imperial, of the value of two pounds eleven shillings per ream, and upwards, and not exceeding the dimensions of twenty-two inches by thirty inches and a quarter, an additional duty of three shillings.

That there be charged for every ream of paper for writing, called super royal, of the value of one pound eighteen shillings per ream, and upwards, and not exceeding the dimensions of nineteen inches and a quarter by twenty-seven inches and a half, an additional duty of two shillings and three pence.

That there be charged for every ream of paper for writing, called royal, of the value of one pound nine shillings per ream, and upwards, and not exceeding the dimensions of nineteen inches and a quarter by twenty-four inches, an additional duty of one shilling and nine pence.

That there be charged for every ream of paper for writing, called medium, of the value of one pound two shillings per ream, and upwards, and not exceeding the dimensions of seventeen inches and a half by twenty-two inches and a half, an additional duty of one shilling and six pence.

That there be charged for every ream of paper for writing, called demy, of the value of sixteen shillings per ream, and upwards, and not exceeding the dimensions of fifteen inches and a half by twenty inches, an additional duty of one shilling.

That there be charged for every ream of paper for writing, called thick post, of the value of thirteen shillings per ream, and upwards, and not exceeding the dimensions of fifteen inches and a quarter by nineteen inches and a half, an additional duty of nine pence.

That there be charged for every ream of paper for writing, called thin post, of the value of ten shillings per ream, and upwards, and not exceeding the dimensions of fifteen inches and a quarter, by nineteen inches and a half, an additional duty of seven pence.

That there be charged for every ream of paper for writing, called small post, of the value of seven shillings and six pence per ream, and upwards, and not exceeding the dimensions of

of thirteen inches and a half by sixteen inches and a half, an additional duty of six pence.

That there be charged for every ream of paper for writing, called fools cap, of the value of nine shillings per ream, and upwards, and not exceeding the dimensions of thirteen inches and a half by sixteen inches and three quarters, an additional duty of six pence.

That there be charged for every ream of paper for writing, called pott, of the value of six shillings per ream, and upwards, and not exceeding the dimensions of twelve inches and a half by fifteen inches and a half, an additional duty of four pence.

That there be charged for every ream of paper for writing or copper-plate printing, called double atlas, of the value of fifteen pounds per ream, and upwards, and not exceeding the dimensions of fifty-five inches by thirty-one inches and a half, an additional duty of ten shillings.

That there be charged for every ream of paper for writing or copper-plate printing, called demy, of the value of twelve shillings per ream, and upwards, and not exceeding the dimensions of fifteen inches and a half by twenty inches, an additional duty of seven pence.

That there be charged for every ream of paper for writing or copper-plate printing, called copy or bastard, of the value of seven shillings and six pence per ream, and upwards, and not exceeding the dimensions of sixteen inches by twenty inches and a quarter, an additional duty of four pence.

That there be charged for every ream of paper for writing or copper-plate printing, called fools cap, of the value of six shillings per ream, and upwards, and not exceeding the dimensions of thirteen inches and a half by sixteen inches and three quarters, an additional duty of three pence.

That there be charged for every ream of paper for writing or copper-plate printing, called littris fools cap, of the value of six shillings per ream, and upwards, and not exceeding the dimensions of thirteen inches and a half by seventeen inches and a half, an additional duty of three pence.

That there be charged for every ream of paper for writing or copper-plate printing, called pott, of the value of four shillings per ream, and upwards, and not exceeding the dimensions of twelve inches and a half by fifteen inches and a half, an additional duty of two pence.

That

That there be charged for every ream of paper for writing or copper-plate printing, called ground eagle or double elephant, of the value of four pounds per ream, and upwards, and not exceeding the dimensions of twenty-six inches and three quarters by forty inches, an additional duty of four shillings.

That there be charged for every ream of paper for writing or copper-plate printing, called columbier, of the value of two pounds ten shillings per ream, and upwards, and not exceeding the dimensions of twenty-three inches and a half by thirty-four inches and a half, an additional duty of three shillings and six pence.

That there be charged for every ream of paper for writing or copper-plate printing, called atlas, of the value of three pounds per ream, and upwards, and not exceeding the dimensions of twenty-six inches and a quarter by thirty-four inches, an additional duty of five shillings.

That there be charged for every ream of paper for writing or copper-plate printing, called atlas, of the value of two pounds per ream, and upwards, and not exceeding the dimensions of twenty-six inches and a quarter by thirty-four inches, an additional duty of two shillings and six pence.

That there be charged for every ream of paper for writing or copper-plate printing, called imperial, of the value of one pound ten shillings per ream, and upwards, and not exceeding the dimensions of twenty-two inches by thirty inches and a quarter, an additional duty of one shilling and nine pence.

That there be charged for every ream of paper for writing or copper-plate printing, called super royal, of the value of one pound five shillings per ream, and upwards, and not exceeding the dimensions of nineteen inches and a quarter by twenty-seven inches and a half, an additional duty of one shilling and six pence.

That there be charged for every ream of paper for writing or copper-plate printing, called long royal, of the value of one pound per ream, and upwards, and not exceeding the dimensions of twenty-seven inches and a half by eighteen inches, an additional duty of one shilling.

That there be charged for every ream of paper for writing or copper-plate printing, called royal, of the value of eighteen shillings per ream, and upwards, and not exceeding the dimensions of nineteen inches and a quarter
by

by twenty-four inches, an additional duty of one shilling.

That there be charged for every ream of paper for writing or copper-plate printing, called demy, of the value of thirteen shillings per ream, and upwards, and not exceeding the dimensions of seventeen inches by twenty-two inches, an additional duty of seven pence.

That there be charged for every ream of paper for writing or copper-plate printing, called short demy or crown, of the value of nine shillings per ream, and upwards, and not exceeding the dimensions of fourteen inches by twenty inches and a quarter, or of fifteen inches by twenty inches, an additional duty of five pence.

That there be charged for every ream of paper for writing or copper-plate printing, called large fan, of the value of fourteen shillings per ream, and upwards, and not exceeding the dimensions of twenty-three inches and a half by twenty inches and a half, an additional duty of one shilling.

That there be charged for every ream of paper for writing or copper-plate printing, called small fan, of the value of eleven shillings per ream, and upwards, and not exceeding the dimensions of twenty-two inches and a quarter by thirteen inches and a quarter, an additional duty of nine pence.

That there be charged for every ream of paper for writing or copper-plate printing, called elephant, of the value of fifteen shillings per ream, and upwards, and not exceeding the dimensions of twenty-three inches by twenty-eight inches, an additional duty of nine pence.

That there be charged for every ream of paper for bank or bankers bills or notes, allowing two bills or notes, to each sheet, an additional duty of one shilling; and so in proportion for a greater or less number of bills or notes in each sheet.

That there be charged for every bundle of paper for printing, called double demy, of the value of one pound eighteen shillings per bundle, and upwards, and not exceeding the dimensions of twenty-six inches by thirty-eight inches and a half, an additional duty of one shilling and nine pence.

That there be charged for every bundle of paper for printing, called royal, of the value of one pound four shillings per bundle, and upwards, and not exceeding the dimen-

dimensions of nineteen inches and a half by twenty-four inches and a quarter, or of twenty inches by twenty-six inches, an additional duty of one shilling and two pence.

That there be charged for every bundle of paper for printing, called royal inferior, of the value of fourteen shillings per bundle, and upwards, and not exceeding the dimensions of nineteen inches and a half by twenty-four inches and a quarter, an additional duty of eight pence.

That there be charged for every bundle of paper for printing, called medium, of the value of one pound per bundle, and upwards, and not exceeding the dimensions of eighteen inches by twenty-three inches, an additional duty of eleven pence.

That there be charged for every bundle of paper for printing, called demy single, of the value of seventeen shillings per bundle, and upwards, and not exceeding the dimensions of seventeen inches and a half by twenty-two inches, or of nineteen inches and a quarter by twenty-one inches and a quarter, an additional duty of ten pence.

That there be charged for every bundle of paper for printing, called demy inferior, of the value of ten shillings per bundle, and upwards, and not exceeding the dimensions of seventeen inches and a half by twenty-two inches, an additional duty of six pence.

That there be charged for every bundle of paper for printing, called double crown, of the value of seventeen shillings per bundle, and upwards, and not exceeding the dimensions of twenty inches by thirty inches, an additional duty of eight pence.

That there be charged for every bundle of paper for printing, called double crown inferior, of the value of twelve shillings per bundle, and upwards, and not exceeding the dimensions of twenty inches by thirty inches, an additional duty of seven pence.

That there be charged for every bundle of paper for printing, called single crown, of the value of thirteen shillings per bundle, and upwards, and not exceeding the dimensions of fifteen inches by twenty inches, an additional duty of eight pence.

That there be charged for every bundle of paper for printing, called single crown inferior, of the value of eight shillings per bundle, and upwards, and not exceeding the dimensions of fifteen inches by twenty inches, an additional duty of five pence.

That there be charged for every bundle of paper for printing, called demy tissue, of the value of eight shillings per bundle, and upwards, and not exceeding the dimensions of seventeen inches and a half by twenty-two inches, an additional duty of five pence.

That there be charged for every bundle of paper for printing, called crown tissue, of the value of five shillings per bundle, and upwards, and not exceeding the dimensions of fifteen inches by twenty inches, an additional duty of three pence.

That there be charged for every bundle of paper for printing, called double pott, of the value of nine shillings per bundle, and upwards, and not exceeding the dimensions of seventeen inches by twenty-five inches and a half, an additional duty of six pence.

That there be charged for every ream of paper called cartridge, not exceeding the dimensions of twenty-one inches by twenty-six inches, an additional duty of seven pence.

That there be charged for every ream of paper called square cartridge, not exceeding the dimensions of twenty-four inches and a half by twenty-five inches and a half, an additional duty of eight pence.

That there be charged for every ream of paper called cartridge, not exceeding the dimensions of nineteen inches and a quarter by twenty-four inches, an additional duty of six pence.

That there be charged for every ream of paper called elephant common, not exceeding the dimensions of twenty-three inches by twenty-eight inches, an additional duty of five pence.

That there be charged for every ream of paper called sugar blue, not exceeding the dimensions of twenty-one inches and half by thirty-three inches, an additional duty of eight pence.

That there be charged for every ream of paper called sugar blue, smaller size, not exceeding the dimensions of eighteen inches and three quarters by twenty-seven inches, an additional duty of six pence.

That there be charged for every ream of paper called sugar blue, demy size, not exceeding the dimensions of seventeen inches and a half by twenty-two inches, an additional duty of five pence.

That

That there be charged for every ream of paper called sugar blue, crown size, not exceeding the dimensions of fifteen inches by twenty inches, an additional duty of eight pence.

That there be charged for every ream of paper called purple royal, not exceeding the dimensions of nineteen inches and a half by twenty-four inches and a quarter, an additional duty of four pence.

That there be charged for every ream of paper called blue elephant, not exceeding the dimensions of twenty-three inches by twenty-eight inches, an additional duty of six pence.

That there be charged for every bundle of paper called blue royal, not exceeding the dimensions of nineteen inches and a half by twenty-four inches and a quarter, an additional duty of eight pence.

That there be charged for every bundle of paper called blue demy and blossom, and not exceeding the dimensions of seventeen inches by twenty-two inches, an additional duty of six pence.

That there be charged for every bundle of paper called blue crown, single, not exceeding the dimensions of fifteen inches by twenty inches, an additional duty of three pence.

That there be charged for every ream of whited-brown paper, called royal hand thick, not exceeding the dimensions of twenty-four inches by nineteen inches and a quarter, an additional duty of four pence.

That there be charged for every bundle of whited-brown paper, called royal hand, not exceeding the dimensions of twenty-four inches by nineteen inches and a quarter, an additional duty of four pence.

That there be charged for every bundle of whited-brown paper, called lumber hand, not exceeding the dimensions of twenty-three inches by eighteen inches, an additional duty of four pence.

That there be charged for every bundle of whited-brown paper, called two pound, not exceeding the dimensions of twenty-four inches by sixteen inches, an additional duty of three pence.

That there be charged for every bundle of whited-brown paper, called single two pound, not exceeding the dimensions of sixteen inches by eleven inches, an additional duty of one penny.

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That

That there be charged for every bundle of whited-brown paper, called middle hand double, not exceeding the dimensions of thirty-three inches by twenty-one inches, an additional duty of six pence.

That there be charged for every bundle of whited-brown paper, called middle hand, not exceeding the dimensions of twenty-two inches by sixteen inches, an additional duty of three pence.

That there be charged for every bundle of whited-brown paper, called small hand double, not exceeding the dimensions of thirty-two inches by twenty inches, an additional duty of four pence.

That there be charged for every bundle of whited-brown paper, called small hand, not exceeding the dimensions of nineteen inches and three quarters by sixteen inches, an additional duty of two pence.

That there be charged for every bundle of whited-brown paper, called couples pound and half pound, not exceeding the dimensions of twelve inches by ten inches, and of nine inches by seven inches and a half, an additional duty of one penny.

That there be charged for every ream of brown paper, called imperial cap, not exceeding the dimensions of twenty-nine inches by twenty-two inches, an additional duty of four pence.

That there be charged for every ream of brown paper, called havon cap, not exceeding the dimensions of twenty-four inches by twenty inches, an additional duty of three pence.

That there be charged for every ream of brown paper, called bag cap, not exceeding the dimensions of twenty-three inches and a half by nineteen inches, an additional duty of two pence.

That there be charged for every ream of brown paper, called Kentish cap, not exceeding the dimensions of twenty-one inches by eighteen inches, an additional duty of two pence.

That there be charged for every ream of brown paper, called four pounds, not exceeding the dimensions of twenty inches by sixteen inches, an additional duty of two pence.

That there be charged for every ream of brown paper, called small cap, not exceeding the dimensions of twenty inches by fifteen inches, an additional duty of one penny.

That

That there be charged for every ream of brown paper, called double four pounds, not exceeding the dimensions of thirty-three inches by twenty inches, an additional duty of four pence.

That there be charged for every bundle of brown paper, called single two pounds, not exceeding the dimensions of sixteen inches by eleven inches, an additional duty of two pence.

That there be charged for every bundle of brown paper, called couples pound and half pound, not exceeding the dimensions of twelve inches by ten inches and a half, an additional duty of one penny.

That there be charged for every hundred weight of pasteboard, millboard, scaleboard, and glazed paper, for clothiers and hotpressers, an additional duty of one shilling and six pence; and after those rates for any greater or less quantity of such papers, pasteboards, millboards, and scaleboards, respectively.

That, towards raising the supply granted to His Majesty, there be reserved and made payable to His Majesty, his heirs and successors, an additional rent of five shillings a week, to be paid during the continuance of every license granted for using hackney coaches within the cities of London and Westminster, and the suburbs thereof, and the limits of the weekly bills of mortality.

That there be reserved in the receipt of His Majesty's Exchequer, the surplus produce of the money to arise by the said additional and new duties, above what will pay the interest of the money borrowed, and navy and ordnance debt to be funded, to be applicable to the discharge of the interest of the remaining navy bills, and for the payment of the ordnance debentures, when the same shall become payable respectively, and for the payment of any fund or annuity which may be created for the discharge of the said navy bills and ordnance debentures respectively.

July 1.

Sir Thomas Dundas rose to state to the House, that he had received authentic information that the inhabitants of the isles of Shetland were in the greatest distress imaginable for want of food, a famine having been occasioned by the total failure of their harvest last year. Sir Thomas said, he would not take up the time of the House by entering at that

that moment into any discussion of a circumstance so lamentable. He doubted not but it was sufficient for him to have stated, that the melancholy fact existed, to obtain the immediate attention of the House to it. He would, therefore, content himself with moving, "That a Committee be appointed to inquire into the distress of the inhabitants of Shetland, in consequence of the famine now raging there."

The Speaker.

The Speaker appealed to the House, whether that was the proper mode of proceeding, as it did not strike him that there was any precedent for it; not that he was prepared to say no such precedent existed; but he wished to have the opinion of gentlemen more experienced in the forms of the House, upon proceedings of that nature, than he was.

Mr. Dempster.

Mr. Dempster cited a case that had happened some time since of a similar nature, in which the House had interfered, and by a seasonable supply of provisions, afforded substantial relief to a very considerable number of distressed individuals and their families in Scotland. Mr. Dempster stated the present to be a case equally deserving the attention of the House: he said, he had likewise received letters of undoubted authority, communicating to him an account of the particulars; and they were such as called loudly for immediate relief. The islands of Shetland, he declared, were as valuable as any belonging to Great Britain; they contained an infinite number of inhabitants, who were employed in the fisheries. As it was of the utmost consequence to their preservation that some relief should be immediately granted them, he hoped that the motion, which he conceived to be a motion perfectly proper and unexceptionable, would be allowed to pass, and that a Committee would be appointed, and would lose no time in making a report of the truth of the case, that the House might take immediate measures for the relief of the poor distressed objects. Mr. Dempster said, a representation of the facts had been drawn up by the clergy of Shetland, and sent to London to be presented to His Majesty; but owing to the great distance, and the difficulty of conveyance, the letter did not reach town till a month after the date of it.

The Speaker.

The Speaker said, he had no doubt of the truth of the facts; but he wished to know what was the fit mode of proceeding.

Mr. Chancellor Pitt.

Mr. Chancellor Pitt said, the only objection he saw in the motion was, that it assumed a fact which the House, in point of form, was not apprised of, viz. that a famine was

216-207
H. Pitt

Supplies

For the service of the year 1784.	
Army	3,086,269 . 0 . 6
Army	3,716,370 . 18 . 7 ³ / ₈
Ordinance	677,749 . 8 . 11
Miscellaneous services	3,318,102 . 16 . 7 ¹ / ₂
Deficiencies	1,650,526 . 17 . 10
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	£ 12,449,019 . 2 . 5 ⁵ / ₈

Ways and Means for raising the foregoing Supplies.

Land Tax at 4 ^{sh}	2,000,000
Duty on Malt	750,000
Towards the Loan of 6 Millions	
The remaining sum of £ 638, not being paid in by a Subscriber who thereby forfeited £ 525 being the 1 st 2 ^d & 3 ^d pay ^{ts} on the 11 th 1783.	5,999,362
Lottery	360,000
Cash in the Exchequer	105,818 . 5 . 11 ¹ / ₂
Exchequer Bills	2,500,000
From the Sinking fund	800,000
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	12,515,180 . 5 . 11 ¹ / ₂
Total Supply	12,449,019 . 2 . 5 ⁵ / ₈

Surplus of Ways & Means. - £ 66,161 . 3 . 5 ⁵/₈

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