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A. 1785.

D E B A T E S.

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decisions as the decrees of unbiassed wisdom, of pure disinterested justice.

When persons of such high characters preside in the superior tribunals of the kingdom, even these courts of jurisdictions that are not dependent upon them are conscious of restraint in the exercise of arbitrary power.

Thus, Sir, I have endeavoured to give the House an account of a bill that has for its object the harmonizing the interests of the revenue with the rights of the People, by giving security to both.

And now with all diffidence in my own exertions, but with all confidence in the excellence of the object for which I contend, I beg leave to move for permission to bring in a bill
“to explain and amend the laws now in being, giving jurisdiction to the Commissioners of excise, and the Justices of the peace, in matters relating to the revenue of excise or inland duties.”

Leave was given.

Monday, May 9.

Mr. Chancellor *Pitt* rose, he said, in performance of the most unpleasant part of his duty, that of proposing to the Committee the imposition of new burdens on their constituents, for the purpose of answering the necessary demands of the public service. It was, he was sufficiently persuaded, as much a matter of regret to other gentlemen as it could be to him, to find themselves called to the painful task of providing for the exigencies of the late calamitous and unprofitable war, in order to bring back the country to its former vigour and importance, and give stability to its strength and prosperity. He should begin by stating to them the amount of the several articles of supply that had been voted, and that remained to be voted for the service of the current year, and would afterwards state the ways and means to answer them, in order to shew what the deficiency was that he must provide for, and what taxes it would be necessary to propose. He said, he was under no apprehension that when they perceived the indispensable and absolute necessity of creating efficient and certain funds for that purpose, any dread of popular discontent would discourage them from the duty which they owed to the People, whose welfare and security alone was the object in view. He referred the Committee to the papers that had from time to time been laid upon the table, which demonstrated the situation of public accounts; and shewed, that

that although we were at peace, yet the expences incurred by the war were still felt, and so strongly, that it was impossible to assert we were yet come to a peace establishment in our finances. Every man who wished well to the happiness of his country must ardently desire to see it again flourish; and to obtain that end, we must certainly make proper provisions for our necessities. Viewing the matter in this light, he wished to make every point as clear to others as it appeared to him; and therefore he should trouble the Committee with a statement of the nature of our finances, and what was their amount. The burdens of the country being in every man's mind, the necessity of taxation must be anticipated; but however the People might feel its weight, they certainly must acknowledge its justice when they owned its necessity. He begged again to mention to the Committee, that his duty in this principal task led him to provide such funds to answer the public exigencies as would not be found deficient. He should, under those considerations, begin by stating to the Committee the particulars of the current service and of the unfunded debt.

The navy came first, and under this head

There were eighteen thousand men	-	933,000
Ordinary	-	675,307
Extraordinaries	-	940,000
		Total of the navy
		£. 2,548,307

This, he said, was in truth a most enormous sum; but still it was such an article of expence as could not occur in future, because it was only one of the recent effects of the war, which of course would be at an end now that a peace was established. He accounted for this expence continuing so long after the conclusion of the war, partly from the many and weighty contracts which it had during the war been found necessary to make, and which, though not yet perfected, it was still necessary to abide by, and partly by the number of our ships in distant parts of the world, many of which had not yet returned home.

The next article was the army, and this also was larger than gentlemen might imagine, for the army estimates were not yet reduced totally; but when the Committee came to recollect, that it was impossible to make all the reductions necessary for a peace establishment at one time, they would see, that although the sum was great this year, there was the

Comparison between the sum expended on the Army Navy, & Ordnance in the year 1785 and the sums reported by the Committee as adequate to those Services

pleasing hope of the next being considerably less; however the sums voted for

The army amounted to - £. 2,286,263

With respect to the ordnance, a variety of expences had occurred, which were owing in a great measure to a settlement which had taken place, and which was a measure extremely necessary: he meant the making provision for that part of the ordnance debt, which was unprovided for, and not included in the estimates of the year 1784, which amounted to somewhat more than 40,000l. Therefore, including that with the sums that had been voted this year,

The ordnance amounted to - £. 392,855 *

Army Navy and Ordnance is £ 5,227,425

The next article that he had to mention, the deficiencies, was extremely heavy, and disagreeable to relate; but as it became his duty to lay before the Committee a thorough state of the finances of the country, he should do it with cheerfulness, relying on their candour for the trouble he gave them, relative to the deficiencies of the present year; and as it was necessary to see what the whole expediture was, in order to balance it against the income, so it was right to state that

The deficiencies amounted to - £. 1,612,908

The malt and land tax, he said, in general, had been over-rated; they had been taken at 2,750,000l.; but he saw from experience they produced no more than 2,450,000l. which was a deficiency of 300,000l.; and the deficiency of the funds, which were appropriated to the paying of certain annuities, amounting to 1,208,717l. had been obliged to be made good out of the sinking fund.

There were several sums, which he should lay before the Committee that had been voted for miscellaneous services as usual; and they were as under,

Plantations	-	£. 34,695
Somerset House	-	25,000
African Company	-	13,000
Museum	-	3,000
Commissioners for stating the public accounts	-	9,000
Addresses of the House	-	2,950
American Loyalists	-	62,638

Besides which, it was proper to state to them that he should on a future day take notice of the arrears of the 4½ per cent. that was due on the duty of the Leeward Islands; and it was right that he should apprize the Committee, that he would on a future day of supply move for the sum of 56,000l. to be paid for that purpose; which made the whole of the last year's expediture amount to 9,737,868l. but then the Committee

** A 5,227,425 were
Com. 1786 - 3,748,000 Com. 1791 - 4,123,842
Excess - £ 1,479,425 Excess - £ 1,103,583*

were not to look upon that as the annual expence of the years to come; for the reason of this being greater than it was hoped the succeeding would be, he trusted he had clearly pointed out.

To make good that sum of - - - £. 9,737,868

The whole of the sums voted were,	
Malt, as per estimate	750,000
Land	2,000,000
Exchequer Bills	2,500,000
Surplus of sinking fund to the 5th of April	
1785	702,539
Army savings	231,579

Total voted £. 6,184,118

The sum therefore wanted to be voted was 3,553,750l.; but it was proper to relate that there had been paid into the Exchequer the sum of 199,561l. chiefly arising from balances which had lain in different paymasters hands, who had begun to pay them in; and the sum of 4,798l. which arose from the receipt of small duties.

The surplus of the grants in 1784 had amounted to 66,161l.; and the growing produce of the sinking fund, calculated to the 10th day of October 1785, was no less a sum than 3,128,867l.; but still it would require near one million more to make good the supplies that had been granted; to be sure the sum was small when put in competition with the sums that for a series of years had been asked; but he hoped it would (small as it was) be the last that would be wanted.

In borrowing that million, he had turned the matter seriously in his mind; and considering the state of the funds at this day, and their probable improvement in the course of another session, he deemed it to be much the most prudent scheme for the benefit of the kingdom not to fund this million; but to borrow it from the Bank at 5 percent. by which the Public certainly would gain a saving, that could not arise from going to open market. From this mode there was another advantage, and which the Committee must easily perceive. The Bank were to pay the money, as the necessities of Government called for it, not immediately, nor all together; and the interest was to be paid but on the sums as they were called for; and only from time to time, which was a benefit that could not be had from funding. The interest on this million, therefore, amounted not quite to 50,000l. but as it

it would be near the sum; he should take it at that statement, and provide accordingly by taxes, that would be efficient and fully productive. In respect to the whole unfunded debt of the navy and ordnance, he submitted to the Committee, whether there were not a variety of forcible reasons, not to delay their consideration beyond the present session of Parliament. They were a load upon the credit of the country that prevented it from taking that spring which peace and our resources most certainly warranted.

But the principal point to which he had to draw the attention of the Committee, was the funding of the navy and ordnance debts; they had been calculated up to the 5th of July 1785, and amounted to,

Navy	9,505,808
Ordnance	504,349

Total £. 10,010,157

Making together upwards of ten millions; and he submitted to the Committee whether it was not most proper to fund it this year, and not wait until another, as it loaded the nation to such a degree as to prevent her rising in any future war. To be sure a great part of the debts consisted in navy bills; and the Committee must recollect, that last year out of the nine millions of navy debt, six were funded, which left this year but about four millions to be funded, with the addition of the ordnance; and the period that seemed generally to be approved of as a stated one, for the payment of them at par, appeared to be after they had run two years; therefore it was his intention, that all the bills when they had run an equal time, viz. two years, should receive an equal benefit, and have 100l. paid for every bill of 100l. including interest as well as principal. But it would not be right to wait until every bill had been two years in circulation before any was begun to be paid; he therefore meant to hold out such inducements as would tempt the bill-holders to subscribe early; but at all events, they would have an option whether they should wait until their bills had run two years, or accept of such terms as were held out to them, which were ample, abundant, and in some cases an enormous profit; they would have an alternative, and if they did not chuse to wait, at all events they would not be entitled to ask such a discount as those that did; but they would have such an interest as would satisfy them, and the Public have no reason to be displeas'd with. In order that he might speak with some degree of certainty on that head, he had desired as full a meeting of that numerous body

Navy Bills

as could be collected, and they seemed satisfied with the terms he held out; which were, that for every month which the bill-holder subscribed sooner than the two years, he should allow a discount of $\frac{1}{4}$ per cent. per month, which certainly was paying him more than if paid at two stated periods, each of half a year.

Now the fund that he meant to fund the navy bills and ordnance debentures in, was the very fund concerning which there was so much dispute last year; namely, the 5 per cent. Although for every 100l. so funded in that stock in preference to the 3 per cents. there was a loss incurred of 6s. per cent. which would create an excess of annuity amounting on the whole sum to be funded of about 30,000l.; yet if the plan proposed of appropriating one million annually for the discharge of the debt was meant to be adopted, whenever that debt came to be redeemed, it would be done at a much easier rate, and in a length of years there would be a saving of between 2 and 3,000,000l. notwithstanding the increase at first.

The five per cent. stock a few days since was at $92\frac{1}{2}$; but then a considerable part of the half year's dividend was due; at least there was, out of the $2\frac{1}{2}$ per cent. full $1\frac{3}{4}$; which, when deducted from the $92\frac{1}{2}$ made it only $90\frac{3}{4}$, which he would suppose was the price when the debt came to be funded; but the bringing in a nominal capital of 11 millions, to fund a debt of 10, would undoubtedly cause a temporary depression, therefore he would reckon it at $89\frac{3}{4}$; but for his own part he should suppose, that taking so large a load of navy bills out of the market would be equal to the load of new stock brought in, and therefore the depression would not be so great as imagined; but, at all events, the 5 per cent. stocks, that day, were only at $91\frac{3}{4}$, which, when the $1\frac{3}{4}$ interest due was taken off, reduced them to 90, and made them only $\frac{1}{4}$ per cent. more than he had taken his supposition at, which was to give 11l. 8s. for every 100l. bill; of course the Public would have to pay 5l. 11s. 6d. interest for every 100l. which was a trifle more than $5\frac{1}{2}$ per cent. and the ten millions he had to fund would require an interest of 563,000l. for a capital created of 11,140,000l. which it would require to fund the navy and ordnance in the 5 per cent.; but out of that there was 240,000l. to be taken, which was provided for last year, when the 6,000,000l. of navy debt was funded; therefore the whole of the interest wanted for the additional debt to be funded was only 323,000l. and the 50,000l. interest for the million borrowed of the Bank, made it together 373,000l. which was the interest wanted, and the whole he should have had

had to provide taxes for, had it not been for the repeal of the tax upon fustians, on the propriety of which there had been such a multiplicity of opinions; the repeal of that tax he could not estimate at less than 40,000l.; of course, he was bound to find taxes as under:

One million borrowed of the Bank	-	£. 50,000
Debt to be funded	-	323,000
Deficiency by repeal of fustian tax	-	40,000
		£. 413,000

Total of interest wanted - - - £. 413,000
He still remained of opinion, he said, that the taxes would turn out as productive as he had stated them from the calculation he had made; and that a surplus of 1,000,000l. sinking fund, for the discharge of debt, would be found; but should he have made any error in his calculations, and in the event find himself deceived, he trusted the House would not abandon the idea of having a million of sinking fund; but think it their duty, however disagreeable the task, to find such other resources as should be sufficient to make up any deficiency.

This sum of 413,000l. it was requisite to raise by new and additional burdens upon the People; and again, he must remind the Committee, that however unwelcome the task of imposing them, yet from these burdens, one great, one long-wished-for, event was to arise, *a real fund towards paying off the national debt*; and, he said, he remained most strongly confirmed in opinion, of a probability, that this event would finally happen. The heavy and the accumulated burdens that had for a series of years been heaped upon the People, made them, no doubt, hope and expect that the æra of peace would be a time of retrenchment, and a day of ease. Hard, therefore, was the task of a Minister, whose duty, from his situation, led him to the necessity of still adding, even under these circumstances, to those taxes, and to those burdens. He had, therefore, to hope for the indulgence of the Committee towards a person in his situation. After taxes the most palatable, after taxes the most popular, and, when the resources of each had been drained to their utmost, the means by which money was to be raised could not meet with that general, agreeable reception which otherwise might be expected. Some, indeed, still existed, which possibly might be called productive; but the means, in his opinion, though in one degree palatable, yet in another were pernicious. They disguised the poison, at the very time they administered the supposed remedy; and, by disguising, aggravated to a certainty the burdens

burdens of the People. The productiveness of taxes was, no doubt, what a Minister should most seriously attend to: but, in doing so, he ought to have the good of the people, as well as the benefit of the nation, in view; and, therefore, that which, in the end, was destructive by the means, should be avoided. In support, however, of what he had to propose, although they were not so palatably made up, yet, he trusted, to the good sense of the Committee, and to the loyalty of the People, that they would be now accepted by the one, and in time cheerfully acquiesced in by the other. In respect to the Committee, he wished it to be understood, that some of the taxes, he meant to offer, would certainly fall heavier on them than on their constituents: but this, he trusted, would meet their ideas of political justice, which certainly went to taxing the wealthier in preference to the more indigent part of the community. One consideration more he submitted; and, he trusted, it would have its force, was that of no additional expence in the collection of the taxes—no new officers. The first which he should propose to the Committee, was an additional tax on male servants, who at present paid a duty of one guinea per annum each. In proposing the first of his taxes, he said, he felt, what he should not perhaps feel before any other assembly that he could address, a satisfaction in thinking, that in proportion to the degree in which it would be likely to affect themselves, or persons whose situations were similar to theirs, so would it be more likely to meet with their approbation. This tax was not a new one, but an addition to one, which had already been tried, and which, besides its produce, being nearly ascertainable, had the other qualities, which, he said, he should always look for in moments of pressing exigency, namely, the sum paid, being open and perceptible to those who were to pay it, and that of falling principally on such as ought in justice to be most the objects of taxation, viz. the rich and opulent. As it now stood, this indiscriminate tax he considered as a very partial one, and the partiality was of much injury to the poorer sort of people, in comparison with the rich. An opulent man, paying only twelve guineas for twelve servants, certainly did not afford a just proportion to a man in lower circumstances, paying one guinea for one servant; and the reason was obvious. Suppose a person of 200l. per annum kept but one servant, that most assuredly was paying a much greater proportion than he ought to do, if a man of 5000l. per annum, who kept a dozen, only paid twelve guineas. It was, therefore, meant to propose to the Committee, that the tax should be increased

increased according to the proportional number of the servants, and that the person of the higher income should contribute accordingly; and as the servants which they kept were more for vanity than for real use, more for luxury than for actual service, the tax would be more a tax upon unnecessary extravagance, than upon either industry or servitude; and should it even operate, in reducing the number of those unnecessary men, it certainly would be lessening, or rather restoring to the country, a number of persons who, in their present situation, were the least profitable of any other to the community. The additional tax which he should submit was, that instead of one guinea on each servant, they should be rated as follows:

One servant,	-	-	-	£. 1	5	—
Two, and not more than three,	-	-	-	1	10	each
Five, and not more than seven,	-	-	-	1	15	each
Eight, and not more than ten,	-	-	-	2	0	each
Eleven and upwards,	-	-	-	3	0	each.

This, he trusted would meet the approbation of the Committee for the reasons already stated; and as the calculation of the product of this addition was made from the statement of the income already produced, there was little reason to imagine that the computation would fall short of the supposed revenue. He desired it to be understood, that he included in this tax, for the first time, waiters at taverns, coffee-houses, and other places of public entertainment. He should therefore take the addition on male servants at 35,000l.

The next proposition he had to offer to the Committee, was a tax which had often been the subject of much discussion. It might probably find one kind of objection from the grave and sober part of the House, and it might also encounter the jocular ideas and merry witticisms of the other: the former, however, he was prepared to meet and combat with reason and argument; to the latter, he had only good-humour and cheerfulness to oppose; yet still he hoped, when it was considered how very trifling the tax would be, and at the same time how exceedingly productive, that no gentleman would think himself justifiable in throwing any obstacles in its way: but, upon every consideration, the tax to him appeared to be good and efficient, and therefore he had very little apprehension from its being seriously opposed by the Committee: it was a tax upon maid servants. This tax, he trusted, would be less unpopular from its not being partial;

partial; it was univerfal. The clafles under which he meant to diftinguifh them were as follow :

- For one maid fervant - - - 2s. 6d.
- For two - - - - - 5s. 0 each.
- For three, and upwards - - - 10s. 0 each.

The calculation on the fupposed income from this tax could not be as accurate as that of the male fervants; but upon every intelligence which he could collect from the returns made to him, he could come within the fum, and fo as not to over-rate the probable revenue. The beft criterion to calculate from, was the number of windows, as returned in the window-tax account, which were as follow :

- 272,776 houfes of 14 windows.
- 76,837 Do. from 14 to 22.
- 32,000 Do. from 22 to 35.

The fervants he calculated thus :

- One maid fervant in each houfe of 14 windows.
- Two in a houfe, - - - of 22 ditto.
- Three in a houfe, - - - of 35 ditto.
- Four upon an average in every houfe of 36 and upwards.

This calculation he confeffed to be fomewhat arbitrary; but he could, without danger of being over the calculation, fet the revenue arifing from the tax,

- At a fum not lefs than - - - £. 140,000
- To which, when added to the male additional tax, - - - - - 35,000

The whole amount of the fervants' tax, new duty, would be - - - £. 175,000

The next tax he fhould propofe, would be considerably productive. It had often been the fubject of finance, but had met its objections, and that was a tax upon all retail fhops.

The principal argument under which a tax upon retail fhops hitherto had been abandoned was, that it would fall indifcriminately on all fhops: but if a diftinction could be found to do away that objection, then, he trusted, that the tax might be admitted. The mode in which he meant to lay this on the Public, was to regulate the tax by the rent of the fhop; which rent, he fhould fuppofe, always bore a proportion to the profits of the bufinefs, and the traffic carried on within it. In this tax, he was willing to have the proportion

proportion more favourable to the lower clafs of dealers; and, therefore, he fhould propofe,

- 1s. in the pound, on all houfes that paid an annual rent of from - - - £. 4 to £. 10
- 1s. 3d. on thofe from - - - - - 10 to 15
- 1s. 6d. on thofe from - - - - - 15 to 20
- 1s. 9d. on thofe from - - - - - 20 to 25
- 2s. 0d. on thofe of - - - - - 25 and upwards.

By the returns made, he was enabled to ftate the fum the whole would produce :

- In London, Middlefex, and Southwark - £. 60,000
- 30 principal towns - - - - - 10,000
- 90 towns, 400 houfes in each - - - 43,000
- 80 towns, 200 houfes in each - - - 17,000
- Other fmall towns - - - - - 14,000

144,000

But for fear that this was overrating, though he fhould rather apprehend the contrary, he would ftate the 144,000l. at 120,000l. which fum the tax moft certainly would produce. The arrangement under which this was to be collected, prevented any juftifiable fuppofition that it could be oppreffive; as he meant, by way of recompence to the dealers, to revoke and take away, totally, the licenses from all hawkers and pedlars, who were rather a peft to the community, and a kind of nurfery for inland fmugglers, than any real benefit or convenience to the Public. This would occafion a lofs to the revenue of 4,000l. a year; but this would be amply compensated for in the benefits to which it would give birth. The revenue arifing from this had the advantage, that it would be brought net to the public treafures, without any deduction or expence, by the perfons who collect the houfe tax.

The next tax which he fhould offer to the Committee was one which undoubtedly would be felt, it was a tax on poft horfes. This was a tax of which he could fpeak with fome degree of certainty, as the returns made rendered the calculation eafy; it was a fmall addition, and yet it was to produce one half of what was already collected, he meant one half-penny per mile on all horfes travelling poft for hire; and when he came to ftate what the Committee, no doubt, muft know, he had little reafon to think but they would fee, that in many parts of the country the fubject already paid that addition, by impositions of the keepers of inns, who charged fome

some 1s. per mile instead of 11d. he should therefore propose an addition of one halfpenny per mile on all horses travelling post, by which the inn-keepers would not have it in their power to pocket the sum which the public now paid. This he should estimate to bring in 50,000l.

The next he had to offer, for the consideration of the Committee, was a tax upon gloves. That, he observed, was a species of taxation which many Chancellors of the Exchequer had turned their thoughts to; but a difficulty always presented itself, of making it a productive tax, owing to the difficulty of the mode of collecting; but the method adopted last year with respect to the hats, struck him as a very proper one to be observed on gloves, which was affixing a stamp to every pair of gloves previous to their being sold, and that stamp to be in proportion to the value of the gloves. By that means the tax was collected of the retail trader, and he had no occasion to lie out of his money long before the sale of his goods, which was a reason why he need not make an additional advance on his customer, as generally was the case, where the tradesman had a large part of his capital engaged in paying duties that were not repaid him for a considerable time. To be sure it was difficult to state, with any degree of accuracy, what the tax would produce; but he had made his calculation, from a supposition that there were 3,000,000 of persons in this country who wore gloves, and every one of them at least one pair in a year, many indeed twenty, thirty, or forty pair in that time; but he could not be thought to be too sanguine, when he took the average at three pair per year for each person, which would make the consumption 9,000,000 of pairs annually, which he meant should bear a tax of

1d. per pair on those from 4d. to 10d. value.

2d. Do. Do. from 10d. to 1s. 4d.

3d. Do. for all above 1s. 4d.

Therefore he should take the average at three halfpence per pair; of course 9,000,000 times 1½d. was 55,000l. but for fear of being deceived, he should estimate the tax at no more than 50,000l.

The next tax that he meant to offer, was by license on pawnbrokers. They were in general a set of persons who lived on the necessities of the poor, and capable of paying for a license; therefore he should propose that each pawnbroker throughout

throughout the kingdom should take out a license annually, as follows:

	l.	s.	d.
In London, Westminster, and Southwark	10	0	0
In the country	5	0	0
Which he estimated to produce	15000	0	0

The next and last that he had to produce was more a regulation than a tax; it was to rectify an abuse on salt. At present there was an allowance made on all salt carried coastwise of three bushels in forty; which was an abuse of such a nature, and so liable to fraud, that he proposed to reduce that allowance to one bushel and a half in forty. He had received a great deal of information from a pamphlet published by Lord Dundonald, and by the regulation proposed there would be a saving that he could fairly estimate at 12,000l.

Thus he had proposed taxes that were supposed to bring in 422,000l. to pay an interest of 413,000l. which was making an allowance of 9,000l. for some of them not proving productive.

RECAPITULATION.

Male servants	35,000
Female servants	140,000
Shops	120,000
Post horses	50,000
Gloves	50,000
Pawnbrokers	15,000
Salt	12,000

Total of new taxes 422,000

After a few general observations, he concluded with an adjuration to the House, that they would, by their conduct on the present occasion give a pledge to the Public of their zeal for the national credit, and an assurance, that they would never lose sight of that great object until they should have brought the revenue (however painful the task might be) to such a state, as should enable it, after all the demands of the public service, to afford a surplus of a clear million yearly, for the purpose of establishing that sinking fund, which, he was happy to find, was, in common with him, the ardent wish of every gentleman in the House, and which, inalienably applied to the gradual diminution of the national debt, alone held out a hope to the country of a future relaxation from her present heavy burdens, and a re-

storation to that degree of power, of respectability and lustre which she was intitled to enjoy. He then moved a resolution to the following purport:

“ That it is the opinion of this Committee, that Exchequer bills be issued to the amount of one million sterling, for the service of the current year.”

Mr. Fox.

Mr. Fox said, he should not trouble the House with many observations, nor would he be the first to oppose any taxes which were for the benefit of the kingdom, by answering the exigencies of the state. With respect to what the right honourable gentleman had mentioned of the method adopted last year of a five per cent. stock, and the arguments that took place; he had to remind the Committee, that then the stock was calculated at ninety-three, now it was not so high, by two or three per cent.; which plainly shewed, that he and those gentlemen who supported him, were not mistaken in their hypothesis. In respect to the funding the navy bills, that appeared to him to be just and fair; and he was happy that the right honourable gentleman, on this occasion, had put it within his power to remind the Committee, that this very idea, nay, the very words which the right honourable gentleman now used, were stated when they were last year the idea and words of another person, to be both factious and clamorous.

With regard to whether it was better to pay off navy bills with a five per cent. or a three per cent. fund, it was not, he observed, a matter that need be farther discussed; it had been sufficiently agitated already; he should only therefore say, that he remained fixed in his opinion, that to sacrifice a large sum of the public money, at the instant of funding the remaining part of the unfunded debt, upon an idle ground of speculative calculation with respect to the future, was a matter against which much solid objection could be maintained. If he were to go into the discussion of the argument as to what was given to the bill-holders more by a five per cent. than a three per cent. fund, perhaps he should be able to make it amount to a good deal more than the right honourable gentleman had stated; he would not, however, take up the time of the Committee at present, with any calculations upon that head. He thought with the right honourable gentleman, that it was a matter much to be desired that the bill holders should subscribe immediately; he was afraid, therefore, that the largeness of the discount might induce the bill-holders to keep their bills till the two years

years were completed, at the end of which they were to be paid off at par; but that depended entirely upon information, which the right honourable gentleman was more likely to be in possession of than he could pretend to be, viz. whether the bill-holders in general were willing to subscribe or not, upon the terms that had been stated.

In respect to the cotton tax, which was repealed, he should rather imagine, the just mode would have been, not to calculate from the 40,000l. given up, but from the probability of what might be produced from what the remaining part was likely to produce. As to the servants' tax, that on the male servants was very proper, and on the first view appeared so; but it was necessary to ask, was this tax collected with fidelity; were there no frauds, no evasions, no partialities overlooked? This was a most material point to be correctly known; for if the case was so, if these frauds did exist, some new mode should be adopted, some necessary amendments should be made, otherwise the present would be only adding to the burdens of those who already pay what they ought; by still putting it in the power of those who do not contribute to evade their farther proportion. The post tax might be a good one; it merely depended on the question, whether it would or would not bear the addition? As to the tax on female servants, the whole House must agree, that in a time when the country required additional burdens, it should be the care of Government to avoid any thing that might create universal odium; that might give rise to general unpopularity: and he must venture to pronounce, that this tax of all others would come within that description. In laying a duty upon luxury or vanity, almost every man would be of one opinion as to the justice of the measure; but when that which affected so great a body of the people, and which, from the nature of the case, must be unpopular, he really thought the tax a bad one.

In respect to the manner in which it would be felt, it would fall heaviest where it ought to fall lightest: persons of large families, he meant those who had young children, would find this a most heavy burden. The increase of their offspring would become peculiarly distressing, and the proportion of the tax would be most unjust indeed; it would become a tax upon infants, and not a tax upon either luxury or extravagance: he meant this as to the middling class of people, who kept servants only in proportion to their children;

dren; the lower class kept none for that service, and the higher order were able to pay for them. Great care should, as he already observed, be taken, that taxes be not calculated so as to become generally unpopular, because the odium taking a round from one class to another, might create such an outcry as to occasion them to be cut up *pro tanto*. He should therefore rather imagine the tax not to be suggested with prudence.

In respect to shops, that tax would be felt indeed:— and as to hawkers and pedlars, it would be necessary to shew by something more than a mere *ipse dixit*, what were the benefits to arise from suppressing them. The interior parts of the country to which these walking traffickers were of much service would suffer; and the little villages on which they were a check, would each become in itself a monopoly of every article in the shop trade. He did not mean to oppose any of the taxes at present; he merely threw out a few ideas on the subject, hinting that something stronger than hear-say was requisite. One word more in respect to the servant-maid tax: the male-servant tax was allowed on all hands to be much evaded: was there any provision made, or any care taken that the female tax would not be under the same predicament? The hat tax had also been much evaded; and yet the glove tax was calculated at the estimate formed upon that revenue. In respect to the latter, he wished the Committee to observe, that out of the eight millions of supposed inhabitants in Great Britain, three millions were children; which added to the number of the 500,000 who did not wear gloves, it was probable the right honourable gentleman was too sanguine in his ideas of the product of this tax. He concluded by saying, that he rose merely to state his doubts and not to give any objection to the motion.

The Earl of Surrey.

The Earl of Surrey applauded the right honourable gentleman for the manner in which he had opened his budget. There were, however, some observations, which had occurred to him as he attended to what had fallen from the right honourable gentleman, which, in his mind, deserved the attention of the Committee. Many of the ways and means he thought were proper, and he had no doubt would meet with general approbation. He was not sure, for one, how far the right honourable gentleman was well founded in his calculations with respect to the hat tax, but thought, on the supposition that the glove tax would answer, it was a very fair one. He was not perfectly satisfied in his own mind that the post tax would verify the credit which was given to it; he thought

another would still be more eligible as well as more productive; he meant a double tax on Sundays throughout the kingdom: the fashion was now so much to travel on Sundays, that whoever indulged in such a luxury, ought, in his apprehension, to pay for it. As to the tax on maid servants, though gentlemen were disposed to jest about it, he was doubtful whether it would not operate very seriously to their disadvantage. He did not by any means consider them in the same predicament with male servants, who might continue or not in that state of servitude. They could alter it when they pleased, as they might go into the navy, the army, or even to some branch of manufacture or mechanics; but females in that low condition, were condemned to continue where they were. In their case it was not voluntary but necessary slavery; they had no option; and were they to be punished for what was their misfortune, not their crime? At the same time let it be remembered, that some of the few trades that more properly belonged to them were in the hands of men; such as stay-makers, women's mercers, haberdashers, dealers in tape, thread, pins and needles, and the like. If the right honourable gentleman therefore was to abandon his intended tax on female servants, and impose a license tax of tolerably large amount on the men who carried on such trade as he had mentioned, which ought to be properly carried on by women, it would, in his opinion, be much more acceptable. He trusted the Committee would turn their attention to a tax thus inimical to so many of our fellow creatures, who were reduced by Providence to a situation in which they could not help themselves; and that if no other principle weighed with them, a principle of humanity would; since, in his opinion, the objects of this tax had, independent of other evils, hardships enough to encounter from their hard and relentless destiny. He would not sit down without recommending a very careful revival of the law already in being relative to travelling. He had himself travelled almost over the whole kingdom, and had frequent opportunities of observing the frauds and chicanery which prevailed in the collection of this duty from the subject: it was almost impossible for any tax to bear the impositions practised in levying this; and he trusted it would occupy some share of the right honourable gentleman's attention, as no branch of the revenue, he believed, more immediately required a thorough investigation.

Mr. Drake considered the tax on females in a serious and a moral light, as tending to increase the profligacy and impurity

Ms. Drake.

purity of the times. He was therefore so very much disposed to give it all the opposition in his power, that he would vote for any other which should be proposed in its room.

Mr. Hammet.

Mr. *Hammet* did not see the maid-servant's tax in that very serious light which some gentlemen did. It was not a tax on humanity, because the duty fell on the master, and he was of opinion, that the duty was comparatively a light one. It did not therefore strike him as an oppressive tax, as its operations were not impulsive, for no man would be obliged to keep any more servants than he pleased. He thought differently of the shop tax; this he thought to all intents and purposes a new house duty, and laid on so partially as to affect only the commercial interest. He thought it would have been more manly to have avowed a new duty on houses at once than by this mode to oppress the mercantile part of the people. He should therefore very readily vote for any other tax which should be proposed in room of that on shops. He approved very much of the abolition or regulation of hawkers and pedlars, declaring, that in the vicinity of Tower-hill and the Minories, the shopkeepers complained of the very great inconvenience they suffered, which called for an immediate remedy, and that measure should have his cordial and hearty support. He said this might be some little amends to the shopkeepers of the kingdom, though he still considered the tax upon them separately, as a new tax upon houses by a pound rate partially applied.

Sir James Johnston.

Sir *James Johnston* expressed great concern for the tax on females. Amidst all the praise due to the right honourable gentleman, for the very manly way in which he proposed the taxes, he could not help regretting that he had laid his hand on maid servants; in his opinion they ought to have been used in a more gentle manner. This, therefore, was a tax which he would most strenuously oppose: it tended to oppress an order of individuals who were intitled to the most humane usage; to whom society had many obligations; and by whom the evils of humanity were considerably alleviated: this was consequently making them a poor return for all their labours and attentions. He thought, at the same time, it did the dignity of the House no great credit to bring forward these poor unfortunate females as a subject of speculation and merriment: he trusted the duty would not take place. Why were not those who intruded on their province, narrow and circumscribed as it was, subjected to the duty? Men-milliners, stay-makers, and a variety of individuals who might otherwise

wife

wife be better employed. He exhorted the right honourable gentleman to a selection of taxes which should involve all the effeminate in the kingdom; but wished him rather to extend his protection, than the iron rod of oppression, to a set of individuals who were more to be pitied than taxed. Then, he said, the blessing of the oppressed would light upon him: but he suspected the additional duty on the pawnbrokers would ultimately grind the faces of the poor. These were a useful body of men. What would often become of the needy but for them? Where else could they get money at the price, dear as it was? He hoped yet to see this branch of traffic supported at the public expence, that the industrious, whose temporary necessities were often thus supplied, might not be deprived of so convenient a resource. He wished the Sunday duty not only doubled, but tripled: it was a day of luxury to one set of people, and a drudgery to another. He should, therefore, be happy to see it converted into a benefit for the revenue.

Mr. *Rolle* attached most of his observations to the horse tax, Mr. *Rolle* and urged the right honourable gentleman to tax all horses in general, and to proportion it in such a manner, as that it might not operate partially. More money might be obtained from it, by laying an additional tax on those who kept many horses for the purposes of luxury and show, and the tax might be taken off the poor and industrious farmers. Agriculture was of too much consequence to the nation to be checked. It ought, on the contrary, to be as much encouraged as possible. With regard to the proposed tax on women servants, he could not think it a good tax by any means; he heartily wished, therefore, that his right honourable friend would give it up, and substitute some tax that should be less objectionable. Let him recollect how hard it would bear on many farmers who kept a number of women servants, for the double purpose of doing the work of their house and of their farm. If the tax were persisted in, he hoped the right honourable gentleman would exempt dairy-maids; he hoped also to hear from him that day, that parish apprentices were not to be paid for, because, if they were, the charitable aim of many parishes, who indentured their girls out of their schools, as servants, would be defeated.

Mr. *Dempster* conjured the right honourable gentleman to Mr. *Dempster* bestow some part of his attention on the horse tax. He would not pretend to describe with accuracy how it operated in this country, but in the northern part its operations were oppressive in a most insufferable degree. Many farmers there were utterly

utterly unable to pay it. Their rent did not amount to more than two, or three, or four pounds a year. They consequently had but one horse, which did every thing, and they could not do without; but for which, if they but rode once in twelve months, they were obliged to pay. This was destroying the very means of their subsistence; and he trusted the right honourable gentleman would not neglect their situation, but cause some mode for their relief. The annihilation of the hawkers and pedlars appeared to him a bold measure. He remembered some years ago, that a bill for that purpose was brought into Parliament; but it appeared in the discussion a measure big with the greatest mischief. He was in hopes the Committee would still view it in the same light. He presumed they would be disposed to think with him, in proportion as they received information on the subject, that far from being useless, their utility to the community would prove their protection. Nothing but the palpable and undeniable utility of the hawkers and pedlars could have preserved them so long in existence against all the interests that had united to get rid of them. To abolish them therefore would be the greatest mischief to commerce that could be thought on. There was, Mr. Dempster said, a source of revenue that he had expected to have heard something from the right honourable gentleman upon that day, and that was, the waste lands of the kingdom. If population was not encouraged, we could not expect to recruit the drafts made upon this country in the course of the last war. He had hoped therefore that the waste lands would have made a part of the budget.

Mr. Francis Mr. Francis was sorry the system of taxation should in any degree be disgraced by such a tax as that proposed on maid servants. He had always observed the idea to be reprobated by every person of feeling and sentiment. He trusted the right honourable gentleman, on mature consideration, would relinquish it, as nothing could be suggested which could give the Public a more disadvantageous idea of his principles as a man, or a statesman. It was, in his opinion, a tax on families, and would be considered as having a tendency to accumulate the oppressions to which domestic life in this country was already subjected.

Sir Edward Astley Sir Edward Astley was adverse to the tax on women servants, and said, he had been against the tax on men servants when it had been originally imposed. In the county in which he lived, Sir Edward said, they had many clergymen who upon slender incomes kept a horse, and consequently were obliged to keep a male servant, he thought it hard that persons

persons so circumstanced should be obliged to pay a guinea a year out of the pittance they had to live on, and therefore his idea had been all along, that only those should pay who kept more than one male servant. Sir Edward thought the abolition of hawkers and pedlars a measure extremely proper and desirable. The country shopkeepers expected that their neighbours should give them their custom; whereas the itinerant dealers, the hawkers and pedlars, came and took it away; nor was that all, Sir Edward said, it was believed in the country that the latter sold cheaper than the shopkeepers; the people of the towns and villages therefore who had run in debt to the latter, and saved up their money to pay them, went and laid it out with the hawkers and pedlars, and left their debts unpaid.

Sir Thomas Rich declared his wish that the tax on female servants might not be persisted in; and as it was generally held, that when gentlemen disapproved of a tax proposed by the Chancellor of the Exchequer, they ought to come forward with another; he would suggest one that he thought would produce nearly as much, and that was, a tax on all ladies who were married and put out their children to nurse.

Mr. Sheridan rose, not, he said, to make any very ludicrous remarks on the proposed tax on female servants, though he could not but imagine, if it were persisted in, it would occasion more ridicule than all the cheerfulness of the right honourable gentleman would be able to cope with; he rose to state, that he was seriously of opinion that it was a most unwise tax, and a tax that the Public would never be easy under. Indeed the right honourable gentleman in opening it had fallen into an egregious error, and applied a principle to it that by no means could be supported, as a principle equally applicable to the proposed increase and gradation of increase of the tax on male servants, and to the intended tax on female servants. The keeping a number of male servants was indisputably a luxury, and the making those who chose to keep a number, pay in proportion to it, was perfectly fair and reasonable; but the case was far otherwise with female servants; it did not follow, because a family kept any number above two or three, that they were more opulent and more able to pay taxes than those who kept only one or two. In many cases where three or four female servants were kept, the sole reason was the great number of children the family had, and which necessarily required that more servants should be kept to look after them. Mr. Sheridan said, what he chiefly rose for was to point out, that in arguing upon the money to be raised to pay the interest

of the four millions to be funded, the right honourable gentleman had allowed for 240,000l. just as if that fund really existed; whereas, in fact, there was no such fund. This Mr. Sheridan explained, by stating, that last year Mr. Pitt had proposed raising enough to pay the interest of six millions of navy debt, which he had declared it was his intention to fund this year; but that, in fact, no such money was raised. Through inadvertency also a circumstance had happened, of which perhaps the right honourable gentleman was not apprised, and it was this: in all the bills of the last year, the produce of the tax made the subject of each bill had been uniformly appropriated to the payment of the interest of the six millions navy. To prove this, Mr. Sheridan read a clause from one of the acts of the last year, and observed, that a similar clause had been inaccurately suffered to be inserted in each bill. It should therefore, he said, have been a part of the duty of the right honourable gentleman to have provided that day for raising the 240,000l. as well as the other sums that constituted the 413,000l. he wanted. With regard also to the taxes of last year, which he had given for 600,000l. Mr. Sheridan declared, they neither had, nor, he believed, ever would raise 500,000l. After suggesting this, he recurred to the proposed tax on female servants, which he made some farther remarks upon, and said it ought at least to be balanced with a tax on single men, who certainly were a description of persons less useful to the community than men who were married and had families. He pushed this observation a good way, and concluded with declaring, that the tax on female servants could be considered in no other light than as a bounty to bachelors, and a penalty upon propagation.

Mr. Chan-
cellor Pitt.

Mr. Chancellor Pitt rose to make some reply to the various remarks that had fallen from different gentlemen. He began with taking notice of Mr. Sheridan's argument respecting the deficiencies of the last year's taxes, and declared his astonishment, after what had passed on the subject lately, that the honourable gentleman should still persist in asserting that it was the duty of a Chancellor of the Exchequer, as soon as he had discovered that any particular tax proved deficient in its produce, to come forward and propose some new tax to make good that deficiency; when, on the contrary, the duty of a Chancellor of the Exchequer clearly was, to look at the produce of the whole of the year's taxes, and of the revenue, and compare it with the whole of the year's expenditure; if the one fell short of the other, in that case it was the duty of the Chancellor of the Exchequer to propose some new tax,
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in order to make good as much as the revenue fell short of the expenditure; but if it did not fall short of it, then though one or more particular taxes might be deficient in producing the sum for which they were given, it was not at all material. If the honourable gentleman's argument had been founded, Mr. Pitt said, it would have been his duty to have proposed taxes to make good the deficiency in Lord John Cavendish's taxes of 1783, which had not produced more than the one half of the sums for which they had been given; and it would also have been his duty to have looked back to all the taxes that had proved deficient for a century past, and made good the deficiencies of each by new and specific taxes, a circumstance too palpably absurd to bear a serious argument. With regard to the objections that had been stated against the proposed tax on female servants, it was not necessary to have recourse to alliteration, and to recur to such elegant phrases as a *bounty* to *bachelors*, and a *penalty* on *propagation*, to find ground of objection to it; it was undoubtedly true, that those who were married and had families would pay the most to the tax: but then let it be considered, that the same might be said of every individual tax that had been laid upon articles of consumption for a number of years past. In the present case it did not hold, however, to the extent, that the right honourable gentleman opposite to him had supposed; nor was it to be deemed an application of the principle of the gradational increase of the tax on men servants, because, being aware of the heaviness and inequality with which the tax on female servants would bear upon those who had large families; he had laid it so low, that it could hardly be said, under any circumstances, to be a grievance. Those who kept one female servant, were to pay half a crown only, which surely could not be an object to any person who kept a female servant; those who kept two, were to pay five shillings each; and those who kept three or more, ten shillings each, and there it was to stop: now, was it to be supposed that any family who kept two, would keep one less for the sake of five shillings, or those who kept three, would turn one of the three away merely to save ten shillings? He next answered Mr. Fox's argument about the fustian tax, and contended, that as the general tax had not been imposed a year, it was impossible to say precisely what its produce would be; but as the probable produce of that part of it, that was to be derived from fustians and cottons in a particular state, had been on good grounds ascertained at 40,000l. he conceived he did

did his duty in proposing a new tax for that amount. Having argued this strongly, Mr. Pitt said, what had principally called him up, was the intimation of the doubts which the right honourable gentleman had stated, as to the utility of advancing the male-servants tax, unless some regulations were at the same time adopted to render the collection of that tax less fraudulent and more productive. The observation of the right honourable gentleman in that part of his speech, he was ready to acknowledge, was perfectly natural and perfectly wise, viz. that so to increase a tax, now fraudulently collected, would be to increase the burden of the honest few who paid it, and to enhance the benefit felt by the many, who by fraud and evasion procured an exemption from the payment of it. The fact was, in the variety of subjects he had to advert to in his former speech, he accidentally omitted to inform the Committee that it was his intention, and indeed he had a resolution drawn, and which he meant to move before the Committee rose, in order to apply a regulation that he trusted would render the collection efficient, and make the tax infinitely more productive; and that was, to put the collection into the hands of those who now collect the house tax; and instead of suffering the tax on servants any longer to remain a voluntary tax, which those who were liable to, were to send and pay of their own accord, to have persons call regularly to demand it, in like manner as they did the land and house tax, and various other taxes. He took notice of what Mr. Dempster had said of the waste lands, and said, they were and had been for some time under consideration; but it was not so easy a matter to digest and put into form, fit to be stated to that House, as gentlemen might imagine. The subject had been lately adverted to once before, by an honourable friend of his under the gallery, (Mr. Rolle) and measures were now actually taking respecting them, so that he hoped he should shortly be able to state something respecting them to the House. With regard to what an honourable gentleman had said of the hawkers and pedlars, he could only declare, that his information was derived from complaints sent from all parts of the kingdom, in which it was uniformly stated, that hawkers and pedlars were not more injurious to the fair trader than to the revenue itself; that they were great instruments and promoters of smuggling, and of various other practices that could not but prove detrimental to the public interest. In answer to what Mr. Fox had said, as to whether the navy bill-holders were

willing

willing to subscribe at the discount of a quarter per cent. per month, he declared, that he had the best reason to think that they would, viz. the express declarations of the parties themselves.

Mr. Rolle put some farther questions to the Chancellor of the Exchequer, which Mr. Pitt answered.

Mr. *Sheridan* also spoke in explanation, declaring, that the right honourable gentleman either did not or would not understand him; he had not said, that it was the duty of a Chancellor of the Exchequer immediately to come forward and propose a new tax as soon as he discovered a deficiency in any of his former taxes; what he had said, was, that there was no fund in existence that could be applied towards the payment of the interest of the six millions of navy debt, that the right honourable gentleman had last year attempted to provide for. With regard to Lord John Cavendish's taxes, which the right honourable gentleman had so unnecessarily lugged into the debate, he had again and again said they were taxes unavoidably brought forward, when there had been but a very short time to consider them previously to their being proposed, and that, all the circumstances of the case considered, it was easy to account for their being deficient.

Mr. *Medley* condemned the tax on female servants, and recommended a tax on gentlemen of the bar and on solicitors in lieu of it. Mr. Medley gave a droll account of the great increase of barristers, declaring, that where he lived in the country, there formerly appeared but two or three at every quarter sessions, but that the black gowns were so numerous now on such occasions, that the old town-hall was not large enough to hold them, and they had been obliged to build a new one on their account. He was, he said, himself descended from a counsellor, but in his ancestor's time things were far different from what they were at present. Mr. Medley approved of the proposed abolition of hawkers and pedlars, who, he declared, were a nuisance to the country, destroying the trade of country shopkeepers, selling damaged goods, taking away the money that ought to be spent in each town, and doing other mischief.

Mr. Brickdale also approved of the abolition of hawkers and pedlars.

Lord *Mahon* said, he could not help differing from his right honourable friend about the proposed female-servant tax; but a way had occurred to him of removing all objection

tion to the measure, and even of converting the objections that had been urged against it into arguments in its behalf; and that was, to make an exemption in favour of families who had above a certain number of children, and to relieve them from the payment of one half of the tax. It was, his Lordship observed, impossible to do this in taxes upon articles of consumption, or articles in a manufactured state, such as leather, &c. but it was easy to do it in the present case, where the tax stood open, separate, and distinct.

Maj. Grant Major *Grant* made a few observations on the different taxes, and greatly commended the new regulations intended to be adopted, with regard to the tax on male servants; that alone would, he thought, nearly produce sufficient to make up the sum the tax on female servants was given for. If not, a tax by way of license, to be taken out by such as chose to indulge themselves in wearing hair-powder, would make up the deficiency. Mr. Grant said, the post-horse tax wanted regulation greatly. At a distance from London, it was collected of the subject regularly enough; but little or none of it found its way into the coffers of the public treasury; it being sunk by a connivance between the innkeepers and the turnpike-men: he recommended that the mode of collecting it should be changed, and that it should in future be collected wholly at the turnpikes, and the Commissioners made responsible for it.

Mr. Powys. Mr. *Powys* said, there was much to be praised in what had fallen from the right honourable gentleman that day; little to be doubted, and still less to be censured. Mr. Powys did not approve of the proposed tax on female servants.

Mr LeMessurier. Mr. *Le Messurier*, in rather a long speech, commended the designed abolition of hawkers and pedlars; though he said they little affected the place he represented. He thought the proposed tax on shops the part of the budget the most exceptionable, and used some arguments to prove that the tax on female servants was not so exceptionable as gentlemen had imagined. It was a tax, he observed, that would be equally distributed throughout the kingdom, and would be always paid by the master of the family, and not fall on the servants themselves; and he was persuaded no married man would keep a woman servant the less on account of such a trifle as the tax. If, when the bill came in, dairy maids should be exempted, as some gentlemen had advised, he declared he would rise and propose the exemption of another sort of dairy maids,

maids, very useful in all families where there were children, viz. wet nurses.

Mr. *Dempster* reiterated his arguments in favour of hawkers and pedlars, declaring that abolishing them would be flabbing at the vitals of the internal commerce of the kingdom.

Mr. Alderman *Sawbridge* reprobated the proposed tax on female servants, intimating his astonishment, that the right honourable gentleman should be hardy enough to have ventured at the proposing of such a tax. He reminded the Committee, that it had been suggested by an honourable Baronet two years ago, and was then treated with ridicule by all parts of the House, and had kept the honourable Baronet an object of public ridicule without doors ever since. Mr. *Sawbridge* condemned the proposed tax on shops as a most partial proposition, that would bear harder upon the inhabitants of the metropolis, than of other parts of the kingdom.

Sir *Richard Hill* said, he must once more make a proposition that he had for two years past made in vain, viz. that a tax be laid on places of public diversion. It was, he observed, a disgrace to Great Britain, as a protestant country, not to draw some revenue from the money spent in dissipation. Above five hundred thousand pounds, he understood, were spent in places of public entertainment, and surely a fifth part of it might be spared towards the exigencies of the state. Every other country in Europe made their places of entertainment contribute, and we ought to follow the example. The very paying down the money to enter the theatre, or Ranelagh, or Vauxhall, was, he said, a tacit declaration, that we could spare the money; and it was a strong proof of the declension of an empire, to be raising a revenue from taxing the necessaries of life, and at the same time to be afraid to touch our pleasures, and the dissipation of the times. Sir *Richard* said a good deal about the proposed tax on female servants, which created much laughter in the Committee; but Sir *Richard* declared he had no intention to be ludicrous, agreeing perfectly with the poet, that

“Immodest words admit of no defence,

“For want of decency is want of sense.”

At length the first resolution was agreed to, and then the Chancellor of the Exchequer moved a string of resolutions, containing all his stated taxes. After which the House was resumed, and the report ordered to be brought up this day.

Tuesday,

Tuesday, May 10.

The chairman of the Committee of ways and means brought up the report of yesterday, and the following are the resolutions contained in the budget.

1. Resolved, That towards raising the supply granted to His Majesty, the farther sum of one million be raised by loans on Exchequer bills to be charged upon the first aids to be granted in the next session of Parliament; and such Exchequer bills, if not discharged with interest thereupon, on or before the 5th day of April, 1786, to be exchanged and received in payment in such manner as Exchequer bills have usually been exchanged and received in payment.

“ That all persons interested in, or entitled unto any bills payable in course of the Navy or Victualling offices, or for transports which were dated on or before the 5th day of June, 1785, carry the same (after having had the interest due thereupon computed up to the 5th day of July, 1785, and marked upon the said bills at the Navy or Victualling offices, respectively) to the Treasurer of His Majesty's navy, shall have in exchange for the same, from such treasury; or his pay-master or cashier, a certificate to the Governor and Company of the Bank of England, for the amount of the principal and interest computed thereupon; and the persons who shall be possessed of such certificates, upon delivery thereof to the said Governor and Company of the Bank of England, shall be entitled, in respect of the same, to 111l. 8s. capital stock for every 100l. contained in such certificates, and so in proportion for any greater or lesser sum; such capital stock to be attended with annuities, after the rate of five pounds per centum per annum, to commence from the 5th day of July, 1785, 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 centum per annum, or four pounds per centum per annum, shall have been redeemed or paid off: and that all persons interested in, or entitled unto such navy, victualling, and transport bills, made out between the said 30th day of June, 1783, and the 1st day of January, 1785, who shall, on or before the 5th day of June, 1785, carry the same (after having had the interest due upon such of the said bills as now bear an interest computed and marked upon the said bills to the 5th day of July, 1785, at the Navy and Victualling offices, respectively) to the Treasurer of His Majesty's

Majesty's navy, shall have in exchange for the same, from such treasurer, or his pay-master or cashier, a certificate to the Governor and Company of the Bank of England, for the amount of the principal and interest computed thereupon, after deducting therefrom a sum, at the rate of five shillings per centum, upon the amount of such principal and interest for every month, between the 1st day of July, 1783, and the day on which such bill was made out; and the persons who shall be possessed of such certificates, upon delivery thereof to the said Governor and Company of the Bank of England, shall be entitled, in respect of the same, to 111l. 8s. capital stock for every 100l. contained in such certificates, and so in proportion for any greater or lesser sum; such capital stock to be attended with annuities after the rate of five pounds per cent. per annum, to commence from the 5th of July, 1785, payable half-yearly, in lieu of all 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 or paid off. The whole of 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 entitled to any debentures payable out of His Majesty's office of Ordnance, which were dated on or before the 31st of December, 1783, shall, on or before the 5th of June, 1785, carry the same to the Treasurer of His Majesty's office of Ordnance, and shall have the interest of such debentures computed after the rate of four pounds per cent. per annum, from the expiration of fifteen months from the date thereof to the 5th of July, 1785; and shall in exchange for such debenture have a certificate to the Governor and Company of the Bank of England, for every 100l. contained in the amount of such principal and interest, and, upon delivery thereof to the said Governor and Company, shall be entitled to 111l. 8s. capital stock, for every 100l. contained in such certificate, and so in proportion for any greater or lesser sum, such capital stock to be attended with annuities, after the rate of five pounds per cent. per annum, to commence from the 5th day of July, 1785, payable half yearly. 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 or paid

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 the duties now charged upon male servants do cease, determine, and be no longer paid or payable.

“ That towards raising the supply granted to His Majesty, there be charged upon and paid to His Majesty, his heirs and successors, by every person who shall retain or employ any male servant or servants, within the kingdom of Great Britain, the several yearly sums following; that is to say, for one male servant, and not more than two male servants, the sum of 11. 5s. each; for three and not more than four male servants, the sum of 11. 10s. each; for five and not more than seven male servants, the sum of 11. 15s. each; for eight and not more than ten male servants, the sum of 21. each; and for eleven male servants and upwards, the sum of 31. for each; except those servants who shall be retained or employed solely for the purposes of husbandry or manufactures, or of any trade or calling by which the master or mistress of such servants earn a livelihood or profit.

“ That a proportionable part of the said duties be applied to the uses to which the former duties are applicable.

“ That towards raising the supply granted to His Majesty, there be charged and paid to His Majesty, his heirs and successors, by every person who shall retain or employ any female servant or female servants, within the kingdom of Great Britain, the several yearly sums following; that is to say, for one female servant, the sum of 2s. 6d.; for two female servants, the sum of 5s. each; and for three or more female servants, the sum of 10s. each; except those servants who shall be retained or employed solely for the purposes of manufacturing; or of any trade or calling by which the master or mistress of such female servants earn a livelihood or profit.

“ That upon every house, or other building, now or hereafter to be erected, any part of which shall, for the time being, be used as a shop, publicly kept open, for the purpose of carrying on any trade, or in which shall be sold any goods, wares, or merchandise, by retail; or upon every building or place used as a shop only for the purposes before mentioned, there shall be charged a yearly duty, according to the several and respective rates following thereon, over and above all other duties now payable; that is to say, for every such house or other building, or place of yearly rent or value of 51. and not exceeding 101. the annual sum of 1s. in the pound of such rent;

rent; for every such house or other building, or place of the yearly rent or value of 101. and not exceeding 151. the annual sum of 1s. 3d. in the pound of such rent.

“ For every such house or other building, or place of the yearly value of 151. and not exceeding 201. the annual sum of 1s. 6d. in the pound of such rent.

“ For every such house or other building, or place of the yearly rent or value of 201. and not exceeding 251. the annual sum of 1s. 9d. in the pound of such rent.

“ For every such house or other building, or place of the yearly rent or value of 251. and upwards, the annual sum of 2s. in the pound of such rent.

“ That the duties now charged upon, and payable by hawkers, pedlars, and petty chapmen, do cease, determine, and be no longer payable.

“ That the rates and duties, granted by an act made in the twentieth year of His present Majesty, entitled, An act for repealing an act made in the nineteenth year of the reign of His present Majesty, entitled, An act for granting to His Majesty certain duties on licenses, to be taken out by all persons letting post-horses to hire, for travelling, in the manner therein mentioned; and certain duties on all horses let to hire, for the purposes of travelling post, and by time, and upon certain carriages therein mentioned, and for granting other duties in lieu thereof; and also by an act made in the twenty-third year of the reign of His present Majesty, entitled, An act for granting to His Majesty an additional duty upon stage coaches, and other carriages therein mentioned, shall cease, determine, and be no longer paid and payable by the several post-masters, inn-keepers, and other persons, for and on account of the said rates and duties, and which shall be unaccounted for and unpaid by them to the several collectors appointed by virtue of the said act to receive the same, and the several bonds given in pursuance of the said act.

“ That every post-master, inn-keeper, or other person in the kingdom of Great Britain, who shall let to hire any horse for the purpose of travelling post by the mile, or from stage to stage, or being a person usually letting horses to hire, shall let to hire, for a day, or any less period of time, any horse for drawing any coach, chaise, or any other carriage used in travelling post or otherwise, by whatsoever name such carriages now are, or hereafter may be called or known, for, or in any respect whereof any rates or duties under the management of the commissioners of excise, now are made payable by any statute or statutes heretofore made, and now in

force, shall yield, and pay annually to His Majesty, his heirs and successors, the sum of five shillings for a license for that purpose.

“ That for and in respect of every horse hired by the mile or stage, to be used in travelling post in the kingdom of Great Britain, there be charged a duty of 1½d. for every mile such horse shall be hired to travel post.

“ That for and in respect of every horse hired for a day, or less period of time, for drawing on a post or other public road, any coach chaise, or any other carriage used in travelling post or otherwise, by whatsoever name such carriages now are, or hereafter may be called or known, for or in respect whereof any rates or duties under the management of the Commissioners of excise, now are made payable by any statute or statutes heretofore made, and now in force; there shall be charged, if the distance shall be then ascertained, the sum of 1½d. per mile, and if the distance shall not be then ascertained, there shall be charged the sum of 1s. 9d. for, and in respect of each horse so hired; such duty to be paid by the person or persons by whom such horse shall be so hired or used.

“ That every person who shall keep any coach, berlin, landau, chariot, calash, or other carriage, with four wheels; or any calash, chaise, chair, or other carriage with two wheels, by which name soever the same now is, or hereafter shall be called or known, to be employed as public stage coaches, or carriages, for the purpose of conveying passengers for hire, to and from different places in the kingdom of Great Britain, shall yield and pay annually unto His Majesty, his heirs and successors, the sum of five shillings for a license for that purpose.

“ That for every coach, berlin, landau, chariot, calash, or other carriage with four wheels, and every calash, chaise, chair, or other carriage with two wheels, by what name soever the same now is, or hereafter shall be, called or known, to be employed as public stage coaches or carriages, for the purpose of conveying passengers for hire to and from different places in the kingdom of Great Britain, there shall be a duty of one penny for every mile such carriage shall travel, to be paid by the owner or owners thereof.

“ That a proportional part of the said duties be applied to the same uses as the former duties were applicable.

“ That towards raising the supply granted to His Majesty, there be raised, levied, collected, and paid to His Majesty, his heirs and successors, by all persons uttering or vending in Great

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Great Britain, any gloves or mittens, made of silk, leather, or any other material, by retail, a stamp duty of 1s. for a license, to be annually taken out for that purpose.

“ That towards raising the supply granted to His Majesty, there be charged upon every pair of gloves or mittens above the value of 4d. and not exceeding the value of 10d. a stamp duty of one penny, and of the value of 10d. and under 1s. 4d. a stamp-duty of two pence, and above the value of 1s. 4d. a stamp-duty of three pence.

“ That towards raising the supply granted to His Majesty, that all persons using or exercising the trade or business of a pawnbroker, within the cities of London and Westminster, the parishes of St. Mary-la-bonne and St. Pancras, in the county of Middlesex, or within the weekly bills of mortality, or in the Borough of Southwark, in the county of Surry, shall take out an annual license, and be charged with a stamp-duty of ten pounds.

“ That towards raising the supply granted to His Majesty, that all persons using or exercising the trade or business of a pawnbroker, in any other part of the kingdom of Great Britain, shall take out an annual license, and be charged with a stamp-duty of five pounds.

“ That the allowance for waste on white and refined salt, and rock salt, carried coastwise, be reduced.

“ That towards making good the supply granted to His Majesty, there be issued and applied the sum of 65,161l. 3s. 5d. now remaining in the Exchequer, being the overplus of the grants for the year 1784.

“ That towards raising the supply granted to His Majesty, there be issued and applied the sum of 2,297,460l. 3s. 10½d. out of such monies as have arisen, or shall, or may arise of the surpluses, excesses, overplus monies, and other revenue composing the fund commonly called the Sinking Fund.”

On the first resolution being read a second time,

Mr. *Sheridan* rose just to remark, that, in his opinion, it Mr. *Sheridan* was going upon a wrong principle to make imaginary funds ^{dan.} liable to pay the interest of a debt, as was the case in the taxes of last year: being deemed efficient, and taken for the sum for which they were intended, when, in fact, no such fund existed; it was, therefore, appropriating a non-existing fund, to pay the interest to which the House was pledged.

Mr. *Chancellor Pitt* was of opinion, that it was not the Mr. *Chancellor Pitt* business of the House then to inquire into the efficiency of former

former taxes, but to give their assent or dissent to the resolutions before them.

Mr. Fox. Mr. Fox said, he certainly agreed with his honourable friend, that it was extremely wrong to talk of applying a surplus to a particular purpose, when no such surplus existed; in fact, the point at which the right honourable gentleman and his honourable friend were at issue, was, whether there was or was not a surplus; if there was, it was proper to apply it as described; but, for his own part, he did not think the taxes of last year, from any account that had been laid before the House, would prove as productive as stated.

Mr. Rose. Mr. Rose was confident that the taxes of last year would be productive of the sums, or nearly so, for which they were laid; and was certain, that the persons who had the collecting of the taxes were of the same opinion.

Mr. Sheridan. Mr. Sheridan said, he differed from the honourable gentleman, and should, probably, on a future day, move for the different boards to give their opinions in writing to the House.

Mr. Hufsey. Mr. Hufsey thought it rather strange that the Minister this year should give the navy bill-holders 111l. 8s. for 100l. when he last year gave them only 107l. 5s. 6d. He was in hopes, that after two years peace, the terms would have been better instead of worse.

Mr. S. Thornton. Mr. S. Thornton said, he rose chiefly to state to the House, that through a part of the Minister's speech being either misunderstood, or not agreeable to what the Public thought, the five per cent. stock had fallen that day to 91, and the reason, he believed, for the fall was, the idea that had gone forth, that the five per cent. stock was the stock which the Minister intended to appropriate to the scheme of paying off the national debt.

Mr. Chancellor Pitt. Mr. Chancellor Pitt remarked, that the act of the last year expressly mentioned, that the five per cent. stock was not redeemable until twenty-five millions of either the three or four per cents were paid off.

Mr. Hufsey. Mr. Hufsey said, he was still of opinion, that greater terms were held out this year to the navy bill-holders than the last, which he could not account for; to be sure, the stocks were lower; but as the right honourable gentleman had thought proper to defer funding the million he borrowed of the Bank, might he not have postponed the funding a part of the navy debt until it was in his power to have made better terms; for now persons who had purchased navy-bills at a great discount, would

would receive a considerable advantage by having them paid at par, or by allowing the $\frac{1}{4}$ per cent. per month discount; and to his certain knowledge, a person lately bought in the market, a navy bill of 1000l. for 800l. which would entitle him to 1000l. stock in the 5 per cents. after the rate of 111l. 8s. for every 100l.

Mr. Chancellor Pitt observed, that last year he took the 5 per cent. stock at the imaginary price of 93; but experience had taught him that it was too high a price; therefore he had this year fixed it at 89 $\frac{1}{4}$; and, in his opinion, the stocks would not rise until the load of navy debt was taken out of the market; therefore, had he waited until another opportunity of funding a part, it would have defeated its own end.

Mr. Fox, said what his honourable friend (Mr. Hufsey) had mentioned was certainly true, that navy bills had been issued lately at a far greater discount than any in times of war.

The question was then put on the resolution, and agreed to.

The other resolutions were read and agreed to without any debate, until they came to that relative to maid servants.

The Earl of Surrey rose to give his determined opposition to the tax on maid servants; and he chose to do it in this early stage of the business; because, should the right honourable gentleman be disposed, or see cause to alter this tax, it was reasonable to give him time, in order that he might supply it by the adoption of another. The grounds on which he objected to this tax had already by him, in the debate last night, been stated at length. He thought the tax exceptionable, as it encroached on the only means these females had of earning a livelihood. Seeing a smile on the Treasury bench, he said he meant to argue the subject seriously on principles of humanity. He had stated, that even the narrow line of domestic servitude, which they occupied, had been invaded by the other sex. There were few occupations in which they were employed, in which the men had not also endeavoured to rival them. We had men-milliners, mantua-makers, stay-makers, petticoat-makers; in short, there was not a commodity in which the women dealt, which the men did not endeavour to have their share of. However, he wished to draw the attention of the House to the proportion which this tax pointed out, as the principle of taxation. The whole male servants of this country were supposed to yield the revenue fifty thousand pounds, and the female servants rated at triple that sum, an hundred and forty thousand pounds. There appeared to him a monstrous absurdity on the very face of the fact. Why should

should that part of the community be loaded with such an impost, as they were certainly but ill able to bear? He was therefore resolved to take the sense of the House upon the tax. He observed, that last year, when a very unpopular tax was brought forward, he had the misfortune to find himself in a minority of four. There were, however, others more interested in the matter, who would reason more forcibly with the Minister in private, than he could do in public. One of the parties he alluded to, was a large dealer in an article much needed in that House. The wishes of one who had so many members of Parliament at his disposal were not to be resisted. He was afraid the unfortunate subjects of the tax in question would have no such powerful advocates, unless in the humanity of the House which he implored on their account.

Mr. Chancellor Pitt.

Mr. Chancellor Pitt rose in answer to what had fallen from the noble Lord. He had foreseen that much opposition would be made to this tax, and that arguments of various kinds would be urged against the adoption of it. However, he begged leave, once for all, to be understood as meaning to give no offence, when he said that he had not yet heard any argument but that one which stated, that the tax would fall heaviest on those of large families, who, in fact, were the least able to bear it. The question therefore, divested of all the circumlocution and facetious remarks with which it had been connected, was simply, Whether the tax might not be so regulated as to fall lightly on persons of this description? Having said this, he adverted to what fell from the noble Lord: he thought it would be absurd to give the history of that matter now, as it had no real connection with the point in debate. He would on that account satisfy himself with only saying, that the noble Lord's insinuations were altogether unfounded.

The Earl of Surrey.

The Earl of Surrey did not mean, he said, any insinuation which he thought would give offence. He only stated what was generally considered as a fact, but was sorry it should have been so much misunderstood.

Mr. Drake.

Mr. Drake was at a loss how to act: he had pledged himself to vote against this tax; the noble Lord had taken him at his word. He regretted at the same time the situation of the right honourable gentleman, who found himself obliged to provide for debts which he was not accessory in creating.

Mr. Fox.

Mr. Fox felt his own situation exceedingly awkward. He was not one of those who considered the sense of their constituents binding on their conduct in every political proceeding, and of all others he thought a question of finance that in which

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an implicit conformity was least to be expected. From the peculiar obligations he owed his constituents, he should hold himself exceedingly ungrateful if he did not pay every deference to their known opinions; and yet, when he stated their opinions to be averse to this proposition, and gave it as one reason for opposing it, he begged it to be considered as only *one*: For in considering the nature and extent of the consequence to which such a measure must inevitably lead, so many glaring and irresistible objections accompanied it, that the idea was not in his mind to be tolerated for one moment. That burdens were necessary to be laid on the people of this country, he was sensible of, in perhaps a greater degree than the right honourable gentleman who proposed them. He knew that a long and expensive war had left incumbrances on the Public, which their credit and prosperity made it necessary to provide for; and he was never averse to those provisions being made in the most effectual manner, provided the method of obtaining them was not peculiarly exceptionable. Such was always his opinion, though he certainly had as little share in contributing to those measures which entailed this immense debt on the country as the right honourable gentleman (Mr. Pitt) who was now opposite him, or any other member could possibly have. Here perceiving Mr. Pitt smile, he said he knew at what the smiles on the other side of the House were directed; he was aware they were meant to allude to his connection with a noble Lord, who was in Administration during the American war; but on this, as well as on every other occasion, when he perceived that disposition in the right honourable gentleman, he would reply to him by this *simple retort*—That those with whom the right honourable gentleman acted, and was most intimately connected, were as deeply involved in all the circumstances of the American war as the noble Lord, to whom he was so fond of alluding, and who was now absent, (Lord North.) Not wishing to dwell longer on this so incoherent subject, but which he was led into, he had only to return to the question, and remark, that in general he thought a tax upon servants very well founded. It was certainly always a desirable object to refrain from affecting manufacturers, whenever it could be avoided: that it could not in all cases be done, he was ready to allow; and when the most useless members of society were made to bear its burden, it was undoubtedly an advantage. Now there could not be easily pointed out any set of men who were more useless subjects in a state than men servants; the contrary was the fact with regard to women servants. The

former were kept for parade, and as the instruments of vanity, idleness, and ostentation; the latter were always employed in works of industry and management. The former were retained by the rich, and the latter by the poor. He was the more surprized at hearing this tax introduced, as it had been stated as the great merit of those taxes, that their operations were for the most part confined to the opulent; and he little expected to find so great a proportion of the money to be raised, drawn from that source which was least able to bear it. It pressed most on those who were the least able to bear it. The right honourable gentleman said, that the same objection lay against several other imposts. He acknowledged that it did so; and this was one very urgent reason with him why the tax should be abandoned; or if that was a forlorn hope, meliorated however in such a manner, that the tax might be less obnoxious to clamour and dislike. He well knew how difficult it was to propose any subject of finance, without that information which the Chancellor of the Exchequer alone could command. However, in general he might be allowed what struck him as a hint, which the right honourable gentleman would know how to use, or whether indeed it was practicable. Much had been said about taxing batchelors. The great objection to that measure arose from the difficulty there was in making it an equal tax, as it was the height of absurdity to tax a day labourer the same way as a man of fortune. Therefore, if there could be any mode devised, by which a tax could be proportioned to the fortune or property of individuals, in the same way that the servants' tax, the window tax, and several other taxes, which all went on one general principle, were framed; in his opinion, no tax could be more fair or more productive. At all events, he could see no objection to framing such a regulation in a bill, as might operate nearly in a similar manner. What he meant was, that every single man who kept maid servants should be taxed to such a degree, as would make good the deficiency of the tax from rendering it easy to those who had families. He would venture to suggest another regulation, which, however, the Chancellor of the Exchequer could say, whether it was eligible or not. It was, that the tax should only extend to those who had male as well as female servants. He deemed himself bound to vote with the noble Lord against the tax; though were he satisfied that these or any similar regulations would be adopted, it should have his concurrence.

Mr. Chancellor Pitt.

Mr. Chancellor Pitt said, he should not enter into the discussion to which the right honourable gentleman had so fairly invited

invited him, concerning his connection with persons as deeply concerned in accumulating the national debt, as the noble Lord in the blue ribband. There was, however, this striking and material difference between the noble Lord and the person alluded to, and with whom he had the honour to act: these gentlemen agreed with the minister in supporting the general line of his politics. But he was the principal in whom all the measures originated; or if that was not the case, it shewed how unworthy that noble Lord was of his situation. He was justified in making this remark, not only from what he knew of that unfortunate Administration, but from the right honourable gentleman's opinions of it, which at that time were no secret: he therefore thought the right honourable gentleman's retort a very simple one indeed, as it referred for an apology to a case in all respects most perfectly dissimilar and inapplicable. He would forego that disagreeable subject, and come to what was always more pleasing to him, as well as more acceptable to the House. He was so perfectly of the same opinion with the right honourable gentleman, in the hints he had thrown out concerning the tax in question, that he would take this opportunity of thanking him for having thus suggested them. And, he trusted, that they might be improved in such a way as to render the tax much less exceptionable than at present it appeared to be. He trusted therefore, that with some such regulations the tax might prove an useful one, without being, in any considerable degree, oppressive.

Mr. Sheridan said, the right honourable gentleman began his speech with a promise of not going into what he thought his right honourable friend had broached; and he believed the House would join him in regretting, that he had not deviated a little in this instance from the usual mode of fulfilling his promises. He could not help remarking, however, that the right honourable gentleman, as his custom was, had fixed upon the time, of all others, most convenient for his purpose to make his charge when the noble Lord was absent. Every body knew it was not the habit or manner of that noble Lord to magnify his own importance, and celebrate his personal exertions at the expence of his coadjutors in office. He never arrogated to himself the distinction of being the Minister of the Crown, or King's Minister; this mode of speech he left for the right honourable gentleman, whom it better became; but he suspected the honourable gentlemen with whom he acted might not thank him very cordially for his assiduous endeavours to lessen their official consequence.

Mr. Sheridan.

He did not perfectly understand what was meant by supporting a minister in the general line of his politics, and not participating in the merit or demerit of his measures. He doubted at the same time, whether some of these, at least, did not in part originate with a right honourable gentleman (Mr. Jenkinson) whom he saw in his place. He had moved for the extraordinaries of the army, and army estimates, which constituted most of the expence incurred by that fatal war; certainly this was bearing a part in accomplishing the system which it was still part of the present politics not to forget. Where therefore the right honourable gentleman's mighty distinction between those who befriended one party, and those who befriended the other, lay, he knew not. But the truth was, his right honourable friend had made a coalition which he had avowed and defended; while the right honourable gentleman opposite to him took every opportunity of declaring, that he had made a coalition with a set of men whom he was ashamed of. As to the tax, it struck him as every way objectionable. The right honourable gentlemen imagined that it would not be evaded, because, in the case of single servants, it was only half a crown, and in no case above ten shillings. But he wished gentlemen to recollect, that in many families one servant was often kept rather out of charity than from any very urgent necessity. Her wages, to be sure, was trifling; but she would, in consequence of this tax, subject the family where she was to thirty shillings a year more than they would otherwise have. He thought therefore that the tax operated against humanity, and he would certainly give it all the opposition in his power, both in this and every other stage of its progress.

Mr. Jenkinson.

Mr. Jenkinson avowed his support of the American war, and the generality of the measures adopted by the noble Lord in the blue ribband. But this he did, because it was popular to a very high degree, and supported by a large majority in that House. The honourable gentleman however betrayed his ignorance of public business, when he inferred, that because he moved the extraordinaries of the army, &c. that therefore he was a principal in the business. These all were orders from the Treasury, where they originated, and he only moved them officially. He then recurred to the tax, which he insisted would affect only the masters of families, not the servants; and he was sure no man would turn away any servant for half a crown. He trusted that therefore the tax would be admitted.

Mr.

Mr. Sheridan replied, that the right honourable gentleman had certainly mistaken the point in question, as no one had supposed that a family would turn off a servant for half a crown; but that where three were kept, one of them would probably lose her place; that the tax, which would otherwise be thirty shillings, might by that means be reduced to ten: consequently the tax fell on the female, whom, in this manner, it deprived of bread.

Mr. Sheridan.

Mr. Courtenay said, the circumstance of a tax imposed on women was of itself a sufficient inducement to him to stand up in their defence. Of all taxes that ever were introduced it was the most unprecedented, and that from which the worst conclusions must be drawn. For surely it must be supposed that all other commodities were taxed to the utmost extent, when a measure was directed to that commodity at which no other Chancellor of the Exchequer ever publicly presumed to point. It was an object from which he advised the right honourable gentleman to desist in time, and be warned by a precedent; which he would repeat to him, as extracted from a celebrated book, entitled Bryant's Mythology. In this the celebrated story of Orpheus was explained in a manner not the less probable for being new; for it says that Orpheus was some Chancellor of the Exchequer in one of the States of Greece, and not being so indulgent to the ladies as might be expected, they inflicted on him that punishment which the poets represented as so exceedingly severe. This was to him a more natural account of Orpheus than the other story of his following his wife Euridice to Hell, and looking back at her from an impulse of affection; at least he was confident it was more in the manner of modern times; few husbands exclaiming in the language attributed to Orpheus by Virgil,

Mr. Courtenay.

Ah miseram Euridicen! anima fugiente vocabat
Euridicen, toto referebant flumine ripæ.

He would recommend to the right honourable gentleman to be tender of meddling with the sex; their enmity was fatal; for however Orpheus's death may be accounted for, it was certain that it was occasioned by women, and even that his own wife had a hand in it. An attempt of this kind terminated once before in the death of a ministerial man, and happened in the reign of Richard II. The idea which the Chancellor of the Exchequer now resumed was at that time first started of taxing female commodities. It was alleged against the tax, that the commodity was not yet liable to it,

not

not having arrived at sufficient maturity to be liable to the operation. On this an exciseman was sent to examine into the affair, and first consulting the then Master of the Rolls, he gave it as his opinion that such a scrutiny was legal. However the unfortunate emissary was interrupted in the progress of the scrutiny; for it not meeting with the approbation of a man famous in those days, and whose story is well known yet, called Wat Tyler, he put the exciseman to death, and afterwards raised a violent commotion, which was happily suppressed by the Lord Mayor of London. Now as this example seemed to be followed pretty closely in these days, where was the impossibility that the circumstances might not more fully concur? And as a scrutiny was considered very legal by some eminent lawyers now, it was natural to suppose that some young girl, perhaps not more than eleven or twelve years old, might plead that she was not yet taxable commodity. Then it being a subject of great importance, instead of an exciseman, perhaps the Secretary of the Treasury might be sent on the scrutiny; and should he meet the same fate as the exciseman, what a loss would it be to the Crown and the Public! The restriction had given him so much disquiet, that he had already, thought of an epitaph, which, though written in monkish times, would well accord both with the circumstances and person. The epitaph was first intended for the fair Rosamond, and was in the following words:

Hic jacet in tumba
Rosa-mundi, non Rosa-munda.

for after the stain of the scrutiny, it could be no longer *munda*. After the unsuccessful attempt to tax this commodity, which he before recited, it was not again attempted till the time of Sir Cecil Wray; and it was surely an act of friendship in the Minister, since he could not introduce the person of that great man into Parliament, to give him at least the consolation of introducing his opinions. Though it was no great recommendation to a bill that it came from a reprobated candidate for Westminster, yet to a man of Sir Cecil's disappointments, it was a consolation not to be denied; and he was remarkable for his gratitude; there was no doubt but he would make it the subject of his muse, and thus immortalize the transaction. Now with respect to what had fallen from a right honourable gentleman (Jenkinson) as to the tax not being worthy of evasion, because it was trifling; he could assure the House, that persons,

persons, however exalted their rank, however great their fortunes, notwithstanding they had six or eight sinecure pensions, had thought proper to block up most of their windows to evade the commutation tax, (alluding to a gentleman's having shut up more than one half of the windows of his country seat near Croydon.) There were men in that House, who, though not Cabinet Counsellors, were persons who had the honour of being sent for, to give their advice to His Majesty, and had boasted that they did give advice: to be sure they were right in making such a boast, and probably His Majesty was right in taking their advice at such a particular juncture; for Solomon, who was another wise King, had said, "The counsel of a good man is worthy of attention." Even men of that description, who, during the American troubles, had held the post of Secretary at War, and moved for most of the sums expended on that unfortunate affair, had thought it necessary not to contribute to the taxes that were laid in consequence of the debt incurred by that war, but were mean enough to shut up their windows to avoid the payment of a sum that they otherwise would have paid. Surely then, if such great, such wise, and good men thought proper to evade a tax, it was natural to expect a man in a middling sphere of life would do the same, unless it was thought (which generally was the case) that men of that description were more honest than those of whom he had been speaking. Now the reason why the right honourable gentleman (Pitt) always was so fond of introducing the American war, arose from the following circumstance: when he first made his entrance into politics, he made a point of reprobating the American war; and his language and manner in doing it was so good, that he met with applause from his foes as well as his friends. By constantly speaking on the subject, it became familiar; and in reading Locke, on the Association of Ideas, he there found a philosophical reason for the right honourable gentleman always using the topic, although the war was over. In that book, which he made no doubt the right honourable gentleman had read long since, it was related, that a young gentleman, fond of dancing, for the want of company, used to dance to an old trunk that stood in one corner of the room; so constant had he been in that practice, that when the trunk was removed he could no longer dance; and it was just the same with the right honourable gentleman, for as he had been taught to speak upon the American war, if deprived of that as a part of his oration, he would be totally dumb, unless he could

could be taught some new step. He had many reasons besides those already urged, for requesting the right honourable gentleman to forego this project, and he had the greater hopes of success, as it was the first request he ever made to him. Ireland was a country to which he, in common with the right honourable gentleman, had some attachment, and he assured him the present was by no means an Irish proposition. There was nothing to render him more unpopular in Ireland than taxing this commodity; and nothing could give him (Mr. Courtenay) more favour there than being the instrument of making him give up the point. The right honourable gentleman was not among those whom he should be apt to suspect of encouraging prostitution. He might perhaps join with him if there was now any occasion, but it appeared to be in so forward a state already, that to countenance it any farther would be needless. He saw no reason for introducing fresh blood into their veins, to make them more liable to prostitution than before. Not that he was of that rigid way of thinking as the wife of Bath was, who thought

The Constitution ne'er could thrive,
Till all the whores were burnt alive.

On these grounds he was determined to oppose the motion, and he made no doubt of having at least the support of every Irish member.

Sir Richard Hill,

Sir Richard Hill hoped the noble Lord (Surrey) would not persist in dividing the House in that stage of the business, but wait to see whether some modification could be made so as to make it palatable; he assured the noble Lord, that he was against the tax, unless modified, but wished to see it go to a Committee.

Mr. Dempster.

Mr. Dempster was strongly against the tax, and wished the Minister to turn his mind to abolishing the total use of franking; for a variety of frauds were committed, by having letters come to improper persons under the cover of a member of Parliament: to obviate which, he proposed that no double letter should come or go free, unless it was such as contained parliamentary proceedings, and they might be open at the one end for the Post-office to see. He likewise thought a tax might be laid on all persons wearing watches; and, in fact, a variety of other modes might be adopted preferable to the one proposed on maid servants; however he wished to see the bill brought in, and referred to a Committee.

Mr. Rolle was likewise against the tax.

Mr.

Mr. Whitbread reprobated the tax, and thought the Minister should turn his mind to enforcing the receipt tax, which certainly was the best ever invented, and would, if properly collected, bring in a million of money.

Mr. Powys likewise was against the tax, but wished not to oppose it in the first instance, and hoped that the noble Lord (Surrey) would not divide the House upon it.

Lord Surrey said, he certainly should divide the House, as any regulations to be made, of the kind proposed by his right honourable friend (Fox), must be in another bill.

Mr. Rose was of a different opinion.

Mr. Crew thought the tax a bad one, as it would affect farmers in the country who were compelled to keep many maid servants in their dairies, &c.

Mr. Fox, Mr. Rose, and Mr. Pitt, said a few words by way of explanation; after which

Alderman Watson opposed the tax, but promised he would do it in a way that should not have any effect on the faculties of any member in the House (on which a loud laugh took place;) and the Alderman proceeded to state, that instead of women, men-milliners, barbers, stay-makers, and every effeminate person throughout the kingdom, ought to be severely taxed; likewise a double tax should be laid on foreign servants, as it was shameful to admit them into the inmost cabinet or drawing-room.

The House then divided on the resolution,

Ayes - 97
Noes - 24

Majority against the women - 73
The other resolutions were then read and agreed to.

Wednesday, May 11.

A petition was received from the tanners in London against the Irish resolutions.

Mr. Powys then moved that the tanners be heard by themselves or counsel at the bar.

Mr. Chancellor Pitt objected to the petition being received, as it came so late, and appeared to him to be more calculated for the sake of delay than any thing else.

Mr. Powys said, that the petitioners did not see the danger that the seventh resolution of the Irish Parliament subjected their trade to until yesterday.

Some little conversation then took place; when the House divided on the question, whether the petition should be received,

Noes	-	-	-	-	-	-	261
Ayes	-	-	-	-	-	-	143
Majority	-	-	-	-	-	-	118

Several other petitions against the Irish resolutions were offered, and rejected.

Mr. Pitt then moved, "That the House be now called over."

Mr. Marsham moved as an amendment, "That the words four months be inserted, instead of the word now;" on which a trifling debate took place: after which the House divided on the original motion,

Noes	-	-	-	-	-	-	241
Ayes	-	-	-	-	-	-	213
Majority	-	-	-	-	-	-	28

Thursday, May 12.

Mr. Stanley presented a petition from the manufacturers of Manchester and its vicinity, praying that the Irish propositions may not pass into a law.

Ordered to lie on the table.

Mr. Eden.

Mr. Eden intreated the indulgence of the House to be exerted in a patient hearing of what he had to propose, as it was a subject of importance, and demanded every attention. It had yesterday been the decision that no other petition against the system in agitation should now be received; at least so it might be inferred from their rejection of that from the tanners of London. But he now had a petition to present, which came recommended by such peculiar circumstances as demanded an exception: it was a petition from the iron manufacturers of Warwickshire, Shropshire, Staffordshire, Bristol, and London, which had been hitherto kept back by a misconception under which the petitioners laboured. They had applied to a gentleman in office, and therefore possessed of a proportionate share of authority; they had then stated, that as the difference of duties on the importation of bar iron into Great Britain and Ireland amounted to near 20 per cent. in favour of the latter; if these duties were not equalized, the consequence would be a material injury to their manufactures, if not absolute ruin, were the propositions passed into a law. They

They had then received such assurances as determined them to remain passive; they were informed that every care should be taken of their affairs, and that every precaution should be applied that their manufacture might not suffer an injury. Induced by these promises, they yielded to what they now deemed a fallacy, and when undeceived they now stepped forward to claim the protection of the legislature. They were not men of inconsiderable note; they, on the contrary, were men who gave employment to upwards of 200,000 manufacturers, and paid a duty to Government on the raw materials which they used. The House had entered, he said, into a hasty determination yesterday, but that, he hoped, would not impede their attention to the present application. They had then resolved that the petitions should not be received, which were presented on the eve of the day appointed for the final decision of the subject. But to some, even of them, this principle had been wrongly applied. One petition (from Glasgow) had, to his knowledge, been handed to the honourable and learned gentleman the day before, for the purpose of being presented; that gentleman had thought proper to defer the discharge of that duty, and his petitioners were therefore punished by the rejection which followed. On the whole, he was of opinion that the petition he had now to present, standing on different grounds from those that had been rejected, and conveying a different species of information to the House from any that had been hitherto exhibited, claimed every exemption from the prohibition which had been made. The House therefore, he hoped, would afford that attention which it deserved, and concluded with moving, that the petitioners be heard by themselves or counsel.

Mr. Chancellor Pitt said, that as the petition assigned no reason of sufficient importance to determine the House to give it a hearing, its sole claim to that distinction rested on the assertion of the right honourable gentleman who had presented it, that the petitioners had hitherto laboured under a misconception. This assertion however he did not make from his own knowledge; he did not therefore think it of sufficient weight to induce the House to act in contradiction to the rule which they had implicitly made by the proceedings of yesterday.

Mr. Chancellor Pitt.

The Lord Advocate of Scotland (Mr. Campbell) defended himself from the charge that had been made against him of withholding the petition from Glasgow. It was handed to him, he said, while engaged at the bar of the House of Lords; yet he even then returned with the intention of presenting it, but was

The Lord Advocate of Scotland.

was informed, that as the Committee on the Irish trade was not to sit until this day, it mattered not whether it was presented on Tuesday or Wednesday. Such information, from authority the most respectable, had determined him to retain it until yesterday.

Mr. Fox. Mr. Fox said, that after such an apology he could not certainly arraign the conduct of the honourable gentleman; but it happened very unfortunately for the petitioners, whose petition, if it had been presented on Tuesday, when the honourable gentleman received it, might have been heard the following day. All the arguments which had been yesterday advanced against hearing it, would have in that case been obviated.

A pretty long debate occurred on this point, and an altercation ensued on a charge made by a Mr. Gibbon of Bristol, against Mr. Rose of misrepresentation.

After this the House went into the Committee, and after some time spent in the examination of witnesses, the evidence was finally closed.

The following is a list of the different petitions of the manufacturers, dealers, &c. of Great Britain, against the Irish commercial propositions.

Day when presented.	Page of Votes.	P E T I T I O N S.
March 3	228	Petition from merchants, &c. of Liverpool
8	311	members of the Chamber of Commerce of Glasgow, Paisley, &c.
11	330	merchants, &c. of Manchester, &c.
14	336	callico manufacturers and printers in Lancashire
15	344	manufacturers and dealers in British manufactures of London, &c.
		merchants, &c. of Bristol
18	361	Commercial Committee of Birmingham
	365	cotton and callico manufacturers of Blackburn, praying to be heard by counsel
21	379	merchants, &c. of Wolverhampton
	380	society of merchant adventurers of Bristol
	381	sugar refiners of Bristol
	383	manufacturers of Nottingham
April 4	390	weavers and inhabitants of Paisley
		operative weavers of Glasgow
	397	merchants and manufacturers of Dummerline
		manufacturers and traders of Derby

Petition

Day when presented.	Page of Votes.	P E T I T I O N S.
	400	Petition from Committee of merchants and manufacturers of Sheffield
	401	iron masters, &c. of West-bromwich
		manufacturers of sail canvas in Warrington
	402	manufacturers of sail cloth in Lancaster
	403	manufacturers of fustians, cottons, velvets, &c. of Wigan
April 5	413	sail-cloth manufacturers of Kirkham
	415	manufacturers and traders of Paisley
6	419	makers of pig and bar iron in the county of Salop
	423	nail ironmongers in and near Stourbridge
	425	manufacturers of earthen ware in Staffordshire
	426	merchants, manufacturers, and traders of Walfall
	432	merchants concerned in the corn and malt trade in Great Yarmouth
	433	nail ironmongers in Dudley
	434	glass manufacturers in the neighbourhood of Stourbridge and Dudley
	435	merchants, manufacturers, &c. of Kidderminster
	436	Mr. Robertson and others, in behalf of the iron manufactories in Glasgow, Cramond, and Dolnattar
	438	merchants and manufacturers of Manchester
	440	gentlemen, clergy, and land-owners in Rochdale
8	454	gentlemen, clergy, &c. of Ashton under Line
	459	operative weavers in the villages of Govan and Patrick
	460	merchants and manufacturers of Bolton
	466	gentlemen, merchants, and inhabitants of Lancaster
11	473	merchants, manufacturers, &c. of Glasgow
	476	the provost, magistrates, and town-council of Dunbar
	479	merchants, manufacturers, and others in Aberdeen
	482	justices of Norfolk
12	492	master silk weavers in London and Manchester

Petition

Day when presented.	Page of Votes.	P E T I T I O N S.
	498	Petition from glass manufacturers of London, Bristol, Newcastle, and Glasgow
April 14	518	merchants and manufacturers of broad cloth in Gloucestershire
	520	working silk weavers of Spitalfields
15	527	manufacturers, &c. in the burgh of Hamilton
	557	master printers in Edinburgh
	560	iron masters, &c. in the counties of Salop, Worcester, Stafford, and Warwick
25	593	manufacturers and inhabitants of Coventry, and adjacent parishes
29	645	merchants, manufacturers, &c. of Breckin
May 3	669	manufacturers and woolstaplers of the county of Southampton
	4	manufacturers of shoes, &c. in the town of Stafford
	9	721 manufacturers of gloves in Yeovil
	730	730 merchants and traders of Bristol and Glasgow
11	748	tanners of London
		magistrates and town council of Montrose
12	753	gentlemen, proprietors of the county of Dumfries
	761	merchants, manufacturers, and others, of Manchester
	763	manufacturers of pig and bar iron
		tanners of London
	766	Messrs. Holmer and Raby, and others, manufacturers of bar iron.

Mr. Chancellor Pitt and Mr. Vyner rose at the same time, and both claimed the attention of the House. The dispute was, that it being now nine o'clock at night, Mr. Vyner wished to postpone the important discussion for that night. The Chancellor opposed all farther delay. The priority was given to the latter.

Mr. Chancellor Pitt then called the attention of the Committee to the review and consideration of the resolutions. He then desired that the clerk might read from the table the resolution which he had formerly moved, as the groundwork of the system of intercourse between this country and Ireland,

Resolved, "That it is highly important to the general interest of the British empire, that the trade between Great Britain

Supplies

For the Service of the Year 1785.

<i>Navy</i>	<i>2,504,507.17.2</i>
<i>Army</i>	<i>2,054,684.10.10⁵/₇</i>
<i>Ordinance</i>	<i>439,655.15.5</i>
<i>Miscellaneous Services</i>	<i>3,571,922.16.6</i>
<i>Deficiencies</i>	<i>1,761,457.2.11¹/₂</i>
	<i>£ 10,332,228.2.11¹/₂</i>

Ways and Means.

<i>By Land Tax at 4th</i>	<i>2,000,000.---</i>
<i>By Duty on Salt</i>	<i>750,000.---</i>
<i>By a Lottery</i>	<i>650,000.---</i>
<i>By Exchequer Bills</i>	<i>3,500,000.---</i>
<i>By Cash in the Exchequer</i>	<i>238,928.16.3</i>
<i>Surplus of Grants in 1784</i>	<i>66,161.3.5¹/₂</i>
<i>Disposable Money of the Sinking fund</i>	<i>702,539.16.1¹/₂</i>
<i>Future produce of the Sinking fund</i>	<i>2,297,460.3.10¹/₂</i>
	<i>£ 10,205,089.19.8¹/₂</i>
<i>Deficiency of Ways & Means</i>	<i>127,138.3.2⁵/₈</i>
	<i>£ 10,332,228.2.11¹/₂</i>

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