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A. 1790.

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not by the will of individuals, but by laws which they made for themselves, we should continue to be pre-eminently free, and have no badge of slavery fastened unnaturally on our constitution. After expressing a wish that the noble Lord would cherish doctrines more congenial to that zeal for the constitution, which he had manifested in the early part of his speech, than he had afterwards broached, Mr. Sheridan proceeded to take notice of Mr. Dundas's defence and repetition of what he had formerly said relative to the extension of the Excise laws in future. It happened, he observed, that the paragraph to which the right honourable gentleman alluded contained one ingredient somewhat different from what he (Mr. Sheridan) had talked of as conformable to the standard of staple newspaper abuse: the assertion stated to have been that of Mr. Dundas, was very near the truth, for the right honourable gentleman had himself confessed, that what he had on a former occasion said, was neither more nor less, than, "That whenever a new tax to raise a large sum should be necessary, every gentleman well knew that it could not be rendered productive in its collection, without the application of the Excise laws." Another right honourable gentleman (Mr. Grenville) had avowed the doctrine of pushing the extension of the Excise laws in a broader manner than any other gentleman, and had said, that by only placing three hundred and thirty-seven persons more under the Excise laws, the revenue obtained one hundred and thirty thousand pounds a year. This was appreciating the liberties of Englishmen, and the first instance of the kind which they had ever heard. As the right honourable gentleman was an excellent calculator, he would recommend to him to form a table of the prices of freedom, which he was persuaded he could do with much greater accuracy than the tables of increase in tobacco. In a short time he should then expect to see, at one view, the different appreciation of the rights and liberties of every description of persons. Perhaps it would run, thirty pounds for the liberties of a man, twenty pounds for those of a woman, fifteen pounds for those of an apprentice, ten pounds for breaking into your house in the night-time, and so on in an equal gradation. Mr. Sheridan, at length, came to the declaration of Mr. Henry Thornton, that he would vote for the repeal of the Act of last Session, or any motion relative to it short of the declaration contained in the question then before the Committee: that the survey of the Excise was inapplicable to tobacco. He contended that his motion was, in fact, tantamount to a motion for an actual repeal; but that in the hurry of committing it to paper, he had omitted to state it in the manner, according to which the

Committee would themselves recollect he had opened and argued it. Instead of its standing nakedly, "That the survey of the Excise was inapplicable to tobacco," he meant to have worded it, "That it appeared to the Committee, from the evidence of the manufacturers, that the survey of the Excise was inapplicable to tobacco." It was perfectly immaterial to him what the motion was, upon which he took the sense of the Committee, provided that it met the points which his arguments went to enforce, and therefore as it might save the Committee the trouble of two divisions, and accommodate the honourable member for the Borough, he would, with the leave of the Committee, withdraw the present motion, and move at once "for leave to bring in a bill to repeal the act of the last Session, imposing certain duties on tobacco, subject to certain regulations of Excise."

This being adjusted, the Committee then divided,
Ayes, 147. Noes, 191.
The House adjourned.

Monday, 19th April.

Mr. Chancellor Pitt having moved the order of the day for the House to be put into a Committee of Ways and Means, several accounts were referred; the Speaker left the chair, and Mr. Gilbert went to the table.

Mr. Pitt. Mr. Chancellor Pitt then rising, remarked, that there were few occasions upon which he could have the honour of addressing himself to the Committee with more pleasure than at present, because, after the various discussions which had taken place on the subject, and the difference of opinion which, had been so often urged and insisted upon, respecting the finances of the country, he could now most cheerfully come forward, and state the amount of the revenue, as it was no longer a question of conjecture, but a question of fact; and he had it in his power to prove to the Committee, from authentic accounts on the table, that the revenues of the country exceeded the amount which he had formerly stated them at, and which had been controverted and denied by those who sat on the opposite side of the House. He would establish his declaration by laying before them a plain simple statement, which he trusted he should be able to bring within a moderate compass, and which could not but give universal satisfaction, without exception, to all those who heard him, and to the public at large. He should follow the ordinary course which he had pursued for some years, of stating the various articles of supply which had been voted, and afterwards beg leave to state the amount of the annual revenue. He proceeded accordingly to enumerate the articles

Comparison between the sum expended on the Army Navy & Ordnance in the year 1790 and the sums reported by the committee as adequate to those services

cles of supply which had been voted in the present Session, as follow:

		£.	£.
Navy,	20,000 seamen - - -	1,040,000	
	Ordinary - - -	703,276	
	Extraordinary - - -	490,360	
		<u>2,233,636</u>	
Army,	Ordinary services - - -	1,517,616	
	Extraordinaries - - -	350,458	
		<u>1,874,074</u>	} 4,565,157
Ordnance	- - -	457,447	
Civil Establishments in the West Indies and North America	- - -	25,716	
Payments to American Loyalists	- - -	274,004	
Expence of convicts upon the Thames, and provisions and tools sent to Botany Bay	- - -	90,597	
Various miscellaneous services, viz. African forts, Scotch roads, Repayments on addresses, &c. &c.	- - -	79,988	
Deficiency of land and malt	- - -	430,000	
Ditto of grants 1789, including interest on Exchange bills	- - -	231,517	
Ditto of carriage duty	- - -	30,520	
And a farther sum to be voted in the present Session for American sufferers	- - -	60,000	

! Making a total of 5,787,449

And as it appeared that the debt of the Navy had increased about 150,000l. in the last year, he should therefore propose to the House to vote a sum in diminution of the debt, to the amount of

200,000

Making the total Supply 5,987,449

WAYS AND MEANS.

To meet the above charges, he proposed the following Ways and Means, viz.

	£.
Land and malt taxes	2,750,000
Actual surplus of the Consolidated Fund on the 5th of April last, which remained for the disposition of Parliament, and therefore could not be disputed	621,151
Premium on the lottery, which was an increasing revenue	290,937
And the growing produce on the Consolidated Fund, after comparing the annual charge of the	

3 M 2

debt,

£ 4,565,157
Com: 1786 - 3,748,000
Excess - .817,157

£ 4,565,157
Com: 1791 - 4,123,842
Excess - .441,315

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debt, &c. with the average produce of the taxes for the three last years - - - 2,300,000
Which, with a sum of money which had been advanced for secret service, and has since been repaid to the Civil List, amounting to - - - 34,000

Will make the total amount of the Ways and Means - - - - - 5,986,088

In stating the above account of Ways and Means, the Committee could not accuse him of exaggerating the income of the country, as he had, in order to avoid such a charge, taken the average of the three last years, which in fact made the amount less by five hundred thousand pounds than the actual produce of the last year; and though the produce of the last year had been much increased by the exertions of Government in calling in arrears of various taxes, he in fact had no reason to doubt but that the produce of the current year would considerably exceed the average of the three last. He mentioned the premium of the Lottery, as a resource almost formerly lost; but which (he congratulated the country) had been gradually increasing, and respecting which he had been thought over sanguine, when he had said that he relied on it last year. At present, though the bargain was undoubtedly a good one for the public, it was not a bad one to the subscribers, as he understood tickets were selling on Saturday with an advance of five shillings a ticket. He specified among the articles to make up the sum which he meant to take from the consolidated fund,

A certain balance of arrears, - - - - - 100,000
An increase of the tobacco duty - - - - - 100,000
Arrears of assessed taxes, of which 600,000l. were out-standing - - - - - 150,000

He next adverted to the amount of the revenues of the three years, from which he meant to take his average, stating in two different ways—up to the 5th of January, in the first way, and up to the 5th of April in the second, as follows:

1788	Year ending January 5,	- - -	12,923
1789	" " " "	- - -	13,007
1790	" " " "	- - -	13,440
			13,123
Average			- - -
Land and malt tax			2,600
			15,723
			Ending

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Ending the year on the 5th of April, he stated the amount of the three years and their average thus:

1788	- - - - -	13,163
1789	- - - - -	12,832
1790	- - - - -	13,745
		13,246
Average		- - -
Land and malt		2,600
		15,846

This being the state of the Supply and Ways and Means contrasted, Mr. Pitt said, he would mention the extraordinary expences which had been defrayed since the year 1786, with the assistance only of a loan of a single million, which had been borrowed last year. He recapitulated the unforeseen increase of the Peace Establishment from various causes, such as the aggravated Extraordinaries of the Navy, arising from large purchases of timber, and other stores; the Extraordinaries of the Army, owing to the unliquidated demands at the end of the war; the expence of the armament in 1787; the charge which the generosity of Parliament had incurred on account of the loyalists; the debts of the Prince of Wales; all of which, with the reduction of the national debt, would be found to amount to six millions. He next specified the particulars of the reduction of the national debt since the year 1785, stating that no less than five millions one hundred and eighty-four pounds capital of the 3 per cents. had been purchased, and the interest of so much capital taken off the hands of the public. He observed, also, that annuities, amounting to 200,000l., had fallen in; and then he proceeded to state the flourishing situation of the country, with respect to Exports and Imports, compared to former years of the greatest prosperity. This important increase of revenue, which had enabled the public thus to meet the various charges he had mentioned, he regarded as permanent, and as originating in one or two causes; either in the suppression of smuggling, or the increase of the consumption of the manufactures of this country, which proved the increase of our wealth and population; or it might arise from the two causes combined together. He saw no reason whatever, after the minutest investigation, to imagine that the present year's revenue, great as it was, would not be permanent, but on the contrary he entertained the most sanguine expectations of a greater augmentation, from the increase of our commerce, our manufactures, our industry, our population, and our wealth. The country at this moment was in a situation of prosperity far greater than at any period the most flourishing before the last war, and this he could

could incontestibly prove from a comparative view of the Exports and Imports of that period, compared with those of the present. The Custom House books, he admitted, were inaccurate; but as they were not more so than at any other period, they would serve as the ground work of a comparison. The Exports (from the ports of Great Britain alone) as valued by the Custom House entries, for last year, amounted to no less a sum than 18,513,000 pounds; of which the British manufactured goods exported amounted to 13,494,000 pounds; upon an average of the Exports six years prior to the American war, which average he took on account of those years being the period in which our commerce flourished most, it appeared that the British manufactured goods exported, amounted to no more than 10,342,000 pounds, which proved the export of the last year to be above 3,000,000 pounds higher in favour of the British manufactures, than at the period to which he had alluded; and the present export of British goods amounted to 1,000,000 pounds value more than in 1787. The Imports into the ports of Great Britain alone, for the last year, amounted to a higher sum than was ever before known, being valued at 17,828,000 pounds. At first sight, this increase of Import might appear disadvantageous, as it would seem to lessen the balance of trade in favour of the country; this the Committee, however, would perceive, upon investigation, not to be the case, but that the increase of Imports arose from circumstances which demonstrated the increase of the wealth and prosperity of the country; it issued from remittances of Fortunes from the East and West Indies; from the increase of importations from Ireland, which gentlemen would recollect was a proof of the increasing prosperity of that valuable part of the empire; from the Greenland and South Wales fisheries, the imports from which were to be considered as adding to the stock of the country, being wealth poured in from the ocean; and these various increases were such as accounted for the increase of 3,000,000l. value on our imports, and which could not but afford a strong proof of the increase of our wealth, of our population, our industry, our strength, and our enterprize. Our navigation had increased in proportion to the increase of our commerce. Mr. Pitt stated the increase of our shipping and seamen by a comparison of the years 1773, and 1788, in the former of which there belonged to British ports 9,224 vessels, and 63,000 seamen; and in the latter, 11,085 vessels, and 83,000 seamen; shewing an increase of seamen in 1788, above the number in 1773, of no less than one third. All this the Committee must attribute not to casual, but to radical prosperity, and it must operate as a farther satisfaction to the
Committee,

Committee, as it was an additional proof that the increase of our revenue arose from an increase of our commerce and national strength. He attributed these blessings, first to the goodness of Providence in favouring us with the continuance of the blessings of peace, for which we had abundant reason to return our most fervent thanks; and next he stated the secondary causes of this flattering prosperity to be the natural strength and vigour of the country, which exhibited the activity of the vital principle manifesting itself in every corner of the kingdom. This he ascribed solely to the national character and excellence of our constitution. It is that vital principle (said he) which results from a constitution superior to that of any other nation. It is to the national character operating under the liberties we enjoy from a constitution so congenial to popular freedom. It is to that peace and good order inseparably allied to an excellent constitution, that we must look for a continuance of these blessings. It is to the liberty of the country that we are to ascribe the restoration of our resources, their rapid increase, their wonderful progress, and their daily improvement beyond all former example. Next, and not the least important cause of our present happy situation, was the firmness manifested by that House in steadily persevering to face the danger and exigency of the times, to combat the difficulties and embarrassments in which they found the country involved at the end of the last war, and by a manly sacrifice of their own ease, and, in some respects, the ease of their constituents, to the paramount necessity of the State, to prove themselves the genuine representatives of the people; their steadiness in endeavouring to prevent frauds which sapped and undermined the public revenue; their activity and unremitting attention to the improvement, and their ardent zeal and successful efforts to restore the country to that share of its prosperity which it had lost, and to superadd so large an addition of revenue, would doubtless throw a lustre round the names of those who composed that House, and their memory would be endeared to posterity for having set the example of firmness in a moment when firmness was of such value to their country. He concluded by recommending a zealous and unremitting perseverance in that line of conduct, by which alone the advantages which they had obtained could be continued, and the blessings of peace maintained, and by which alone they could be enabled, when the day should come, to meet and to surmount the perilous exigences of war.

Mr. Pitt then moved, "That it is the opinion of this Committee, that the sum of 2,300,000l. be taken from
"the

“ the Consolidated fund, and applied to the service of the “ current year.”

Mr. Sheridan. Mr. Sheridan declared that it would have given him great pleasure, if he could have reconciled it to himself to have continued wholly silent, without appearing either to disturb the flattering prospect which the right honourable gentleman (the Chancellor of the Exchequer) had presented to the Committee, or to depreciate the calculation on which he had claimed the confidence of the House; but the right honourable gentleman had himself declared, that it had proved the greatest glory of the House of Commons when they manifested the courage to face their situation, and to state the truth of it, however unpleasant the task. On this ground, he felt himself compelled to maintain every one of his former calculations; and while he agreed with the Minister in his general principles, and in his statement of the growing prosperity of the country, completely to disagree with him in the single fact, that our income was equal, or nearly equal, to our expenditure. He had never spoken in a desponding tone of our resources; on the contrary, no man thought more highly of them, if judiciously applied. But his opinion was founded precisely on the principle which the right honourable gentleman had dwelt so much on; and this was a sanguine confidence in the energies derived from our Constitution, and the exertions which belonged to our national character. This the right honourable gentleman had well called the vital principle of our commercial prosperity; but it was one thing to call it so, and another to act on that conviction. He rejoiced to hear him admit the principle, but he should rejoice more when he saw him abstain from violating this vital principle, by arbitrary checks on the liberty, security, and industry of the subject. The right honourable gentleman had stated the amount, in a complicated manner; the usual forms and practice justified some part of the mode, which was intelligible to a very few. The method he should pursue was simply to compare the actual income with the actual expenditure; this he would do on the average of the four past years, and the present year. Mr. Sheridan then went through a variety of calculations from papers on the table, from which he contended that it was evident that the average annual income of the four last years was 15,723,000l. and the annual expenditure was 17,140,104l. Excess of the expenditure including what was called the surplus million beyond the income of each year, two millions and some thousand pounds. Mr. Sheridan then stated the extra and temporary resources; by which this deficiency had been made up, and the actual addition to the unfunded debt, independent of the loan of last year, which had been contracted while we were

were pretending to reduce our funded debt. He then waved all unfavourable inferences from this review of the past, and resorting to the figures, which he had taken down from Mr. Pitt's own statement that day, he called on the Committee to see how the account really stood for the present year. The Chancellor of the Exchequer had taken the best average he could, that of the three last years. This account made the average income 15,723,000l. and this was the income which the right honourable gentleman calculated at for the present year. He would say nothing to impeach this average, though much might be said, particularly with respect to the manner in which the arrears of the land and window tax had been whirled in, and added to this year's produce, and the annual malt duty being taken above its actual amount. But, how did the head of expenditure stand upon his own figures, and on demands not to be disputed?

Navy,	—	—	£. 2,200,000
Army,	—	—	1,874,000
Ordnance,	—	—	457,000
American Loyalties,	—	—	274,000
Miscellaneous Expences,	—	—	328,000
		Total,	£. 5,133,000
Add to this, Interest of debt,		£. 9,275,000	
Paid for reduction of debt,		1,000,000	
Civil List,	—	900,000	
Interest on Exchequer Bills,		258,000	
Charge on Aggregate Fund,		64,000	
The Appropriated Duties,		66,000	
Militia,	—	91,000	
Increase of Navy Debt this year		150,000	
		£. 11,804,000	

Add Services of the year, — 5,133,000

Total of this year's Expenditure at present demanded, — £. 16,937,000

But as (Mr. Sheridan observed) there were many matters omitted, as paying for finishing Somerset House, and Carleton House, he was confident that he understated the year's expenditure when he put it at seventeen millions. Here then the matter was brought to a narrow compass, the utmost income the Minister pretended to reckon on, was 15,723,000l. the difference, therefore, amounting to nearly 1,300,000l. was the actual deficiency between our income and expenditure.

Here (Mr. Sheridan declared) he made his stand; if the right honourable gentleman's principle was right, that the truth ought to be known: here was a statement which admitted of no possible dispute; for, every figure of it was taken from accounts upon the table—if it was answered, that we were not yet arrived at the peace establishment, and that the expenditure would be greatly reduced: to that he would say nothing but to impress on the minds of the Committee, the indispensable duty of looking to the performance of these promises; otherwise after all the pleasing prospects which were offered to us, and the eloquent congratulations of that day, the obstinate and unfortunate fact would be, that we were a Government expending considerably more than a million beyond our income. Mr. Sheridan adverted slightly on the advantages which we reaped from the calamitous situation of the rest of Europe, thought sufficient allowance had been given for this by the Chancellor of the Exchequer, when he mentioned the subject; but he would not urge it, because it was the only source of our prosperity which could not be dwelt upon with pleasure.

He next mentioned the resource of the Lottery, and regretted that it should have been so triumphantly announced to the Committee. He contended that the ultimate and permanent loss to the Community in the injury done to the industry and integrity of the lower class of people, outweighed infinitely, any temporary gain which the Minister could derive from it. He opposed it, therefore, on the same principle (and he had uniformly done so) that he opposed the extension of the Excise, because it was part of a system which looked to a momentary gain at the expence of those sound and superior principles which formed the true foundation of our prosperity. He looked not to the Exchequer for the produce of a Lottery, but to the Old Bailey; not to the temporary advantage to the State in a pecuniary point of view, but to the exports to Botany Bay. In conclusion, Mr. Sheridan repeated, that he felt a sincere satisfaction, at the general prospect of the country's being in so flourishing a situation.

Mr.
Pitt.

Mr. Pitt begged leave to impress upon the recollection of the Committee that the honourable gentleman desired them to compute the amount of the income and expenditure, by referring to a year remote from the present period, and which had not any analogy to it. By going back to that farther period, the year 1786, the honourable gentleman went back to a period when the French treaty, which had so considerably added to our commerce was not completed, and when many of the taxes had been so recently imposed, that we could not ascertain what would be the exact amount of their produce. There were other reasons which rendered the
year

year 1786 peculiarly improper to be taken into the average. In the first place, the averages heretofore always taken and described to be taken, were for three years, and not for four; and next, the taking in that year made the average less to be judged from, than if it were excluded. Another objection to the honourable gentleman's comparison was, that he stated not the expenditure of the present moment, such as it actually was, but a temporary expenditure; and to that he had opposed not a permanent revenue, but a casual revenue. Mr. Pitt endeavoured to point out the alledged fallacy of Mr. Sheridan's reasoning, and the supposed erroneous foundation on which he had built his comparison, and then assigned various reasons to prove, that all that part of his speech which tended to take from the credit of having paid off nearly six millions, was exposed to question, and even to confutation. The honourable gentleman, because he thought the Lottery a wrong measure, had chosen to throw aside 290,000l. which the Public had actually obtained by a bargain already made: And, as to his complaint, that the expenditure was not brought down to the reduced establishment promised in a right honourable gentleman's (Mr. Grenville) report of the year 1786, the Committee would please to recollect that the reduction was not expected to take place till the year 1791, and he had every reason to believe, that next year the establishment would not differ very materially from that stated in the reports as expected to take place. He certainly did not mean to say, that in so many expences, and of so large and complicated a nature, as occurred in this country, there might not be mistakes. Some articles were, no doubt, omitted, and in the great and important article of the navy, deservedly a favourite with that House and the Public, there would probably be some addition necessary. Other articles had already been increased with the consent and authority of that House, such as the additional strength of the West Indies, the regiments sent to India, and other particulars sufficiently in the recollection of the Committee. Mr. Pitt concluded with stating, that the whole of the honourable gentleman's argument went on the fallacy of taking the temporary expenditure, for the permanent expenditure, and not giving fair allowance for the income being a permanent income, he would have been left destitute of even the shadow of a refutation of the points which were advanced.

Mr. Fox observed, that although upon the present occasion, his sentiments almost totally coincided with those of his honourable friend, and in some respects also with those of the right honourable gentleman, he must beg leave to mention
points

points in which they certainly did not concur. Towards the latter part of the right honourable gentleman's speech, he seemed to be coming over a good deal to his honourable friend's argument, when he had complained that his honourable friend had compared a permanent income with a temporary expenditure. Was it unfair for a Member of Parliament, upon hearing a Minister state a permanent income to say, "I should like to know when we are to expect a reduction of the expenditure." If that was not fair, he was at a loss to know what was the nature of their duty? Certainly the right honourable gentleman had given them a statement of what had afforded him as much pleasure, as he was persuaded it had afforded the rest of the Committee, when he mentioned the growing prosperity of our commerce, and the gradual rise of our revenue. He had no doubt but that the right honourable gentleman was founded in stating that the prosperity of our income might be looked upon as permanent. We had therefore, the actual amount of our present annual receipt; but till we knew the actual state of our permanent peace establishment and expenditure, we were not arrived at that happy period, when we could rest on fact and were no longer obliged to have recourse to conjecture. He should think it an unaccountable point of argument to say, on the mere view of the actual receipt on the one hand, and the temporary expenditure on the other, "now we are landed," and not to wish to have the permanent peace expenditure. With regard to taking the average of the three years and of the four years, he did not think that the right honourable gentleman had acted perfectly justifiable in leaving out the fourth year, unless he had likewise left out the next year (the year 1787) because, if it were true that several commercial speculations were kept back in the year 1786, on account of the French treaty not being completed, it must be equally true that the income of the next year was proportionably increased by the consequent increase of the commerce of that year; he should therefore always think his honourable friend fair in taking the year 1786 into the average. He was, however, clear with the right honourable gentleman, that there was the best possible ground for believing that the prosperity of the country was likely to remain in a rational, increasing, arithmetical proportion as long as the public tranquillity continued, and that it would not be the less so if other countries were at peace likewise. He attributed this, with the right honourable gentleman, to the constitution of the country, to the national character, and to the spirit of our commerce: Mr. Fox took notice of what Mr. Pitt had said was due to that House for having firmly maintained its ground in meeting the exigencies of the State,

State, and putting themselves, and what was still more important, their constituents, to considerable inconvenience. That credit (Mr. Fox observed) every man of every description in that House, participated in; for whatever had been the difference in politics and revenue, and whatever controversies and disputes had at different times taken place between political parties or factions, to the credit of that House, and to the credit of the country, no set of men had attempted to court popularity, by holding out to the Public false hopes of lightening their burdens and withholding such additional taxes, as the nature and circumstances of the times had rendered indispensably necessary. He mentioned this, because many people seemed not to be aware that those with whom he acted, had uniformly concurred with the other side of the House in looking our situation in the face, and manfully meeting the exigency of the moment, in order to retrieve the prosperity of the country. With regard to a Lottery, in that House it could not be considered as a bargain concluded till it was voted; though he had no doubt that a Lottery would be voted. But although he was aware that many gentlemen, on each side of the House, were strongly of opinion with his honourable friend, and he had great deference for his honourable friend's judgment, he could not help thinking that the cessation of a Lottery would not cause the cessation of the different evils to which it was thought to give occasion. But when gentlemen counted the profits of a Lottery as a part of the revenue which was growing, he could not concur with them; yet at the same time he was ready to confess, that for the last ten years, he had been deceived, year after year in this particular, and if he were to enjoy the honour of a seat in that House ten years longer, he should still in all probability, continue to be deceived; for he had not then, nor ever had, an idea, that persons could afford to give the Public such an egregious profit, and nevertheless be able to derive (as the right honourable gentleman had observed) a considerable profit from the Lottery themselves: most undoubtedly, the propensity to gambling in the Public at large was to be deplored; but as long as it was evident that this spirit would be exercised to the same extent, whether there was a Lottery or not, he thought it fair that the Public should reap the advantage. He declared that he was one of those, who had always been sanguine on the subject of the income arising from the resources of the country; there was a spring and an exertion in freemen, which he who calculated ever so sanguinely could scarcely over-rate. In conclusion, Mr. Fox expressed an inclination to know what grounds there were for expecting such a reduction in the establishments of the ensuing year, as would bring them closer

closer to the reduction of the expenditure stated in the report of the Committee of Revenue in 1786.

Mr. Pitt. Mr. Pitt having observed that it would prove unjust were he to suffer the candour of the right honourable gentleman to pass by without his acknowledgments and eulogium, admitted, that next year they should be bound to reduce the establishments conformable to the estimates in the report of 1786, or to shew good reasons why they could not be so reduced. On that he was ready to close with the right honourable gentleman, acknowledging that he should hold it his duty, in the next session of Parliament, to do either the one or the other, although he repeated it, that he had no reason to believe, that there would be any material difference between the establishments and the estimate which had been alluded to. With regard to the manner of calculating the revenue upon the average of three years, the right honourable gentleman had said, that if the fourth year, the year 1786, was left out, the next year, the year 1787, ought to be left out likewise, and only two years taken to make out the average. He was willing to meet the right honourable gentleman's idea; and, in that case, the average would prove still more favourable to him. The amount of the income of the two last years, up to the 5th of January, was, for the year 1789, 13,700,000l. and the year 1790, 13,440,000l. yielding a still larger average. The right honourable gentleman had remarked that there was much general merit to be given to the House for firmly persevering to restore the prosperity of the country; and that much credit was to be given to all parties for wishing to meet our situation fairly. Mr. Pitt admitted that it was true. He declared that he did not mean to insinuate any personal claim to peculiar merit; but he was sure that the candour and good sense of the honourable gentleman would see how easy it was for those to recommend who had only to recommend; and how widely different was the situation of that party to whom was committed the painful task of laying duties on the public, and of carrying the lessons of the other side of the House into execution, when, almost uniformly, the means which they had suggested for that purpose, had been objected against, and opposed, as more likely to counteract the principles in which they were all agreed, than to bring about their accomplishment. Mr. Pitt mentioned the treaty of Commerce with France, the Commutation tax, and various other measures against which he complained that opposition had made a powerful stand, and he protested that he rejoiced the more in being able to convince those who had differed from Administration in these points, and thought that they would not prove successful, that they had met with such eminent success.

Mr.

Mr. Fox begged leave to observe that the right honourable gentleman, although he had at first handsomely allowed, that all parties were equally entitled to the merit, if any were due, of having co-operated in endeavouring, by firmness, to restore the resources of the country, yet he could not close the subject without proving that the whole of his remarks concerning the difference between those who recommended, and those who, in pursuit of such recommendation, laid burdens on the people, was thrown away, and amounted to nothing more than a contradiction against his own argument. The right honourable gentleman well knew, that he had uniformly acted upon the principle which he stated; not merely while he was in a situation to recommend to others, but when he had been a minister himself, to propose measures, and he submitted to the right honourable gentleman how easy it had been for him, if he had chosen it, to have courted popularity, at the end of the war, to have taken up any of those opinions, at that time floating on the minds of the public, and to have said, "this is the hour to alleviate the burdens of the people; in peace, taxes ought to be taken off, there is no necessity for the public income equalling the expenditure." The funds may be taxed. (A doctrine by the bye, which, though talked of without doors, no man in that House had dared to mention or recommend.) He would do the right honourable gentleman the justice to say, that when he stood in a situation to recommend, he had no more resorted to the sort of conduct which he (M. F.) had described, than those who had so long opposed him, on what they deemed good grounds. Many differences had not taken place on the subject of taxes, though in some few instances enumerated by his honourable friend in a late debate, those who acted with him had made an opposition. In obtaining a repeal of the Shop-tax, he certainly had taken a considerable share, but he did not think he had done any mischief to the revenue in that instance. With respect to the French treaty being brought in, it was a little straining the subject, since certainly the French treaty was more a matter of commerce than of revenue; though some gentlemen had considered it merely as a matter of commerce, others merely as a matter of revenue, and others again in its two fold and complex nature, as a matter partly of commerce and partly of revenue. The Commutation act might become the subject of future discussion, and therefore he should not enter into it, during the present debate; but he would defy the right honourable gentleman to prove that their conduct (for motives could not be proved) had ever warranted an imputation of their wishing to injure the revenue. For his part he had often declared, and always should declare, that were any measure to be proposed, respecting the principle

principle of which they were agreed, but nevertheless the means of carrying which into effect, appeared to him to be impolitic and absurd, that he thought them so; at the same time stating what he considered as means more practicable and less objectionable. The right honourable gentleman had often thought him less sanguine than he was, in respect to the possible reduction of the expenditure, but the right honourable gentleman had never heard him express a doubt of the resources of the country. He had, indeed, wished the expenditure to be stated as high as possible, and the receipt as moderately; and he never considered himself to blame for this, because he thought it better to meet the worst, than without certainty to anticipate the best.

Mr. Sheridan. Mr. Sheridan rising a second time, remarked, that if he could judge from the manner of the right honourable gentleman, he appeared to have reserved the mildness of a peace establishment for his right honourable friend, (Mr. Fox) and had hoarded his hostile spirit for him. He might as well, however, have shewn, that

Grim-visaged War hath smooth'd his wrinkled front:

because the right honourable gentleman well knew, that when he felt himself on right grounds this spirit was not apt to weigh much with him. He declared besides, that he should have answered with equal hostility, had not some time elapsed, and his feeling subsided. The point in contest between them was, whether they were likely to have a reduction of the expenditure next year, so as to provide for the surplus of a million? In the whole of the right honourable gentleman's system, there did not seem the spirit of making a reduction likely to bring the expenditure within or even nearly within, the estimate of the Committee of 1786. How was he to make it? Was the army to be reduced? Or the Ordnance prodigality to be curbed? High sounding sentences of prosperity, were very pleasing to the ear; but in matter of figures and account, the subject must be more closely examined, and he should continue to repeat that our income was not equal to our expenditure, till it was proved to be equal. With regard to Lotteries, he had, perhaps, had greater opportunity of knowing their bad consequences than most gentlemen. He was persuaded that if those consequences were as well understood by the Committee in general, there could be but one opinion on the subject. Having brought in a plan for the regulation of the Police of Westminster, which the right honourable gentleman would not reproach him with having abandoned (as it was abandoned by Administration, and not by him) he had come at facts which proved that Lotteries were most fatal in their conse-

consequences. Mr. Sheridan explained this declaration relative to the Police of Westminster, by stating that a plan for regulating that Police, had been framed by a Barrister, and brought forward from Lord Sydney's Office; that he had cordially assisted in making it, and given every help in his power, though it was not to be known that he did so, nor was he to derive any credit from it: that he necessarily had many conferences with the Westminster Justices, and they produced to him a pawnbroker, who said, that he never had such a number of things brought to him in the course of the whole year, as during the drawing of the Lottery. That first, the men brought their tools, then the women their clothes, and one thing after another, till at length they brought even the light silver clasps out of their children's shoes, and at last such a picture of penury, distress, and despair was exhibited, as must make every man of the least feeling shudder. That picture justified him in asserting, that let the profit acquired from the Lottery be ever so great, he should reject it, as the base gain derived from a vile and pernicious plan of playing upon the worst passions of the poor and laborious rank of people. Perhaps the right honourable gentleman and the Committee might think him too warm; but he could not avoid using the strongest language of reprobation, when he perceived that our prodigality equalled, and even exceeded, our income, and that we were imprudently most serious in providing means of expence, when our enemies were sunk into a state of debility.

Sir Grey Cooper doubted, that was, whether the right honourable gentleman was entitled to take the sum from the consolidated Fund, that he had stated?

Mr. Pulteney observed, that he had listened at least to one observation of the right honourable gentleman with much concern, even whilst he felt himself bound to acknowledge his great merit in aiding the promotion of the prosperity of the country, and eager to congratulate the Committee on the Budget which they had heard opened. The right honourable gentleman had declared, that possibly some of the articles of expenditure must be increased above the estimate of 1786: but surely we ought not (like a man who determines on reforming his mode of living, and finding that his estate had an unforeseen accession of wealth, lapses into his former extravagance) to relax in our efforts of œconomy; because our income had increased. We ought not to proportion our extravagance to our prosperity, but to persevere in our endeavours to gain an increasing surplus, and to alleviate the burdens of the people, not only by reducing the public debt, but by lessening the number of oppressive taxes under which the people groaned. It was well known, that whenever a

tax was once imposed, Ministers never repealed it, but upon compulsion from the resistance made to it by the people through their representatives, or from its own insufficiency; it was, therefore, the more necessary to make use of the strictest œconomy, and reduce the establishments as much as possible; that they might be able to do so satisfactory a thing to the feelings of the public as to take off some one or more of the most irksome of the taxes. Mr. Pulteney added, that he had intended to speak on the application of Excise on tobacco during the debate of the preceding Friday, but perceiving so many other gentlemen anxious to deliver their sentiments, he had forbore to trouble the House; he wished, however, that the Excise laws, as they, beyond a doubt, were likely to harass the subject, and possibly to injure the manufacture to which they were applied, might not be extended where the revenue did not absolutely require it.

Mr. Pitt. Mr. Pitt answered that if the honourable gentleman conceived that he was averse from introducing a reduction of the expenditure or the establishments; he could assure him that he had greatly mistaken the drift of his remarks. He was far from thinking the increase of resources any excuse for prodigality, and was as anxious as any man in that House for applying, what, in the proper sense of the word, could be called true œconomy, wherever it could be applied. Could the honourable gentleman imagine any talk more grateful for one in his situation than curtailing those establishments, and reducing them to such a level as prudence and a due regard to the public safety would warrant? but he could not consent, for the sake of courting popularity, so far to abandon his duty, as to hazard the most important interests of the nation, by prematurely proposing any repeal of taxes, or attempting to win the favour of the people by alleviating their burdens, before the finances of the country had arrived at such a state of prosperity as would justify the coming forward with a measure in every point of view satisfactory in the highest degree to the mind of a Minister. To act upon so important a particular with precipitation, and before matters were ripe enough for it, would not only be rash in the extreme, but extremely unjust and detrimental to the public in general.

Mr. W. Stanhope. Mr. W. Stanhope (after having premised, that although he had enjoyed the honour of a seat in Parliament, during fifteen years, the present was the most prosperous Budget he had ever heard opened) said, he rose chiefly to speak to a paper which had been laid, with others, on the table, and which contained the most extraordinary entries which he had ever read. His surprise was excited by observing the small return of Excise duties of Scotland. He had always understood,

stood, that in England the Excise was the best collected system of taxes in the country, and in Scotland, from what he had read in the paper, he feared it was the worst. Our Excise was stated to produce six million three hundred thousand pounds, whereas the Excise in Scotland did not appear to produce more than 230 additional pounds, although there was a Court of Exchequer, an Excise Board, and other establishments mentioned in that country. Surely there must be a neglect somewhere, or such a return could not have been made. Under the head of Excise in England, he saw no less than ten or twelve different items, but none of them taken notice of in the return of the Excise of Scotland. Mr. Stanhope enumerated the different articles of lead, leather, soap, candles, &c. &c. and commented upon each, recommending a more strict observance of the conduct of the Board of Excise in Scotland for the future.

Sir James Johnstone said, that he was sorry to see Scotland found fault with, but glad, upon the whole, that the investigation had taken place. He declared that the language of Scotland uniformly had been, "give us your laws and your liberty, and we will give you our money." To that the Scotch would adhere, but if we would not communicate the blessings we enjoyed, they would not open their purses. With regard to mines, he knew that the country had some; for, he enjoyed a property in several. He mentioned that Glasgow paid 4000l. a year for a duty lately imposed. He begged leave to inform the right honourable gentleman (Mr. Fox) who had intimated that no man in that House dared to propose taxing the funds, that he thanked Heaven that there was no necessity, but if the case should occur, he wished the Land tax to be doubled, which the stockholder would of course feel the pressure of; and, if it were absolutely necessary to save their liberties and preserve the Constitution and the country, he dared to say, let the funds be taxed likewise.

Sir Richard Hill, after congratulating the Committee and the country in general on the welcome Budget which they had heard opened, said, that although he had in the last debate the misfortune to disagree with the honourable gentleman over the way, (Mr. Sheridan) he concurred with him in every syllable which he had uttered concerning the Lottery. The consequences were, he was persuaded, most injurious to the laborious part of the people, whose virtue and whose morals it was peculiarly the province of that House to watch over, and therefore, although he did not suppose that his feeble voice would have any effect, he felt that he had done his duty by declaring his opinion to be

Sir R.
Hill.

against the adoption of any such mischievous means for raising money.

The resolution was, upon the question being put, unanimously agreed to.

Mr. Pitt. Mr. Pitt remarked, that perhaps his Motion for Lotteries might not be carried unanimously. Although much had been said against them, he could not avoid observing that it appeared to him, that it was not the Lottery itself, which was attended with mischievous consequences, but the Insurances illegally carried on, and if any gentleman could suggest a means of totally preventing them, he would most readily adopt it, provided that it were practicable and likely to prove effectual.

Mr. Pitt then moved another resolution, viz. "That it is the opinion of this Committee, that towards raising the supply, the sum of 290,000l. be raised by Lottery."

Mr. Bastard. Mr. Bastard recommended drawing the Lottery in a shorter time, by multiplying the number of wheels into which the tickets were put; or to have it drawn by an unequal number of tickets each day, in order to foil the Insurance offices, and put a stop to their illegal practice.

Mr. Pitt. Mr. Pitt answered, that the proposition of drawing an unequal number of tickets each day (which had, he said, been in contemplation) would prove ineffectual, as the Insurance office keepers could make contingent Insurances, and govern their conduct accordingly.

The Resolution passed.
The House adjourned.

Tuesday, 20th April.

When Mr. Gilbert had brought up the report of the Committee of Ways and Means, the Resolutions were read a first time, and on the motion, "That the said Resolutions be read a second time,"

Sir Grey Cooper. Sir Grey Cooper rose, and observed that he had omitted, on the preceding day, to express his satisfaction that the right honourable gentleman had at last directed his attention to the state of the Navy debt, and destined 200,000l. as a portion of his supply, for the reduction of that part of the unfunded debt. The application of that sum, at least, had become well nigh necessary to discharge the arrears of the course of the Navy, and the interest of the Navy and Victualling bills. On the first of May next, there would be eighteen months of registered bills, twelve months at interest; and though they might not be all interest bills, the interest must amount to more than 40,000l. per annum. This sum would make a part of the Navy debt, or exceeding of the current year; and the expence of the transport service to

to Botany Bay would exceed that sum, and also make part of that debt: but he doubted whether the right honourable gentleman could, upon the most favourable statement of his Ways and Means, afford to apply this sum to the most proper of all services. The right honourable gentleman admitted that his supply amounted to 5,987,449l. He admitted that some other miscellaneous services remained to be voted; he would take it at 6,000,000l. only. He was afraid that there was no fund of Ways and Means which could, upon the highest estimate of the produce of the revenue for the next four quarters, equal that expenditure. It appeared to him that there was a fallacy, or an error, in which the right honourable gentleman had stated his Ways and Means for the next four quarters. He has taken 621,000l. for the surplus of the last April quarter, and he had taken the produce of the next four quarters beside. Let us try (continued Sir Grey Cooper) the truth of this assertion by the test of the other mode of making up the expenditure and income of the year, adopted by the famous Committee in 1786, and used in all statements since that time till the present year, when it happens to be most convenient to state it in the old manner, which conceals a fallacy better.

The Charges upon the Consolidated Fund are,	
interest of National debt	9,275,769
Civil List	900,000
Charges in the Fund	64,000
Appropriated duties	66,000
Million for discharge of the debt, leaving out the interest of Exchequer bills	1,000,000
	<hr/>
	11,305,769
Add to this sum the supply of the year voted, or to be voted	6,000,000
	<hr/>
Total expenditure	17,305,769

WAYS AND MEANS.	
Amount of the annual revenue, as stated by the right honourable gentleman himself, from	
April 1789, to April 1790	13,246,000
Land and Malt	2,750,000
Lottery profits	290,000
	<hr/>
Upon that Estimate total income	16,286,000
Deficiency on this statement	1,019,769
If we take the annual produce of the revenue even at	13,700,000
	Which

Which the Consolidated revenues and incidents, and several adfcititious articles, are stated to have produced within the last year, to April 1790.

Land and Malt	-	-	-	2,750,000
Lottery	-	-	-	290,000

16,740,000

Total income on this highest estimate of the produce of the four quarters, with all computed or expected casual articles, such as balances of accountants, augmentation of tobacco duty, and the farther arrears of assessed Taxes.

But the expenditure of supply stated on the other amounts to

17,305,769

Even upon this statement, in which every allowance is made, there is a deficiency of 565,769

Mr. Pitt. Mr. Chancellor Pitt answered, that he had mentioned a variety of particulars in his opening the state of the finances on the preceding day, to not one of which had the honourable Baronet paid the smallest attention. The Chancellor of the Exchequer instanced the arrears on the assessed taxes, the increase on tobacco, and several other items in proof of his argument.

Mr. Steele Mr. Steele observed that the honourable Baronet chose to take his statement in a way different from that stated by his right honourable friend, who had taken it up the 5th of April, and consequently there must be an essential difference arising from the very contrary modes of statement.

The resolutions were then read a second time, and agreed to.

The House adjourned.

Wednesday, 21st April.

Mr. Courtenay Mr. Courtenay rising, remarked, that previously to his entering upon his intended discussion, it might be expected that he should make some apology to the House for the frequent notices which he had given of his intention to move for the appointment of a Committee to inquire into the expenditure of the public money in the Ordnance department. That apology he was extremely ready now to offer; and at the same time to acquaint the House, that his intentions owed their delay not to any trivial, but to particular causes. In descanting upon the subject before him, perhaps it might prove an inducement to gentlemen to grant him a patient hearing, if he previously acquainted them that he would endeavour

deavour to study as much brevity as he conceived must suffice to convince them the appointment of this Committee was particularly necessary.

When the present Master General of the Ordnance was appointed, he departed from the usual line of conduct, to draw up a report which he presented to the House as a kind of code of laws for the future regulation of the Ordnance, or as a sort of Excise law; by this code alone he desired that he might be tried; and if it should be the pleasure of the noble Duke to roar, it would be in his own bull, not in that which he (Mr. Courtenay) might make; but without entering into any irrelevant detail, he should proceed to state those facts, which, he contended, would bring with them strength sufficient to convince even the right honourable gentleman himself (the Chancellor of the Exchequer) that the measure was indispensably necessary which he meant to propose; yet at the same time he could not but express a wish, that an honourable Baronet, who had made some advances in it, would have pursued the subject with that superiority of abilities which he had displayed in the discussion of it. The worthy Baronet had moved for an account of any balance that might remain in the hands of the Treasurer of the Ordnance on the 1st of January 1788, of sums voted in 1787; and this account had been returned, that there remained unexpended one sum of 195,376l. 17s. 3d. and another of 3,714l. 12s. 3d. which added together, made 199,091l. 9s. 6d. The truth of the fact alledged in this return he denied, and contended that it was an accumulated balance from the year 1784. Arguing on that ground, the noble Duke had acted in diametric opposition to one of the principles which he had laid down in his code of laws, which was, that the expenditure of the Ordnance should be stated at the end of each year; whereas, in this account returned to the House, the expenditure of several years had been stated in one sum, and each year was distinguished by the balance remaining of the sums voted for its expenditure; and this conduct the present Master General had always preserved. He laid down several principles, to which the noble Peer, (Marquis Townshend) when he was Master General of the Ordnance, adhered in every respect more strictly than he had done. It was on this account that the worthy Baronet moved for accounts of the four last years. If it had not been the wish and the intention of the noble Duke to conceal the real statement, he would have taken the specific sums expended each year, and have shewn afterwards the remaining balance. As, however, he had not thought fit to pursue this mode of conduct, he found himself under the

the necessity of stating to the House the different balances in 1784, 5, and 6.

In 1784, remained unexpended the sum of 91,614 12 8

Had the balance been stated to the House, every one might see that there could have been no necessity for voting so large a sum for the exigencies of the ensuing year.

In 1785, the balance remained of - - - 16,984 17 6

In 1786, - - - - - 15,453 0 0

Which added together, would produce a balance of above - - - 124,000 0 0

When the honourable Baronet moved for the balance for 1787, it was stated to be 200,000l.—but gentlemen would observe that the fact was an accruing balance from the beginning of 1784, and that the real balance of 1787 was 75,000l. which added to the 124,000l. mentioned before, would produce within a little of the 200,000l. stated in the account: this he would prove in another way, by the estimates for 1787; the ordinaries and extraordinaries were 328,576l. 17s. 3d. The real expenditure which could not be avoided, was 213,538l. which left a sum of above 115,000l. What, said Mr. Courtenay, could be the reason for this conduct? Some reason the noble Duke must have, which, though he would not declare, he suspected to be this: that at some future period he might state to the House that this accumulating balance was savings, and might obtain a vote of confidence to carry on those schemes of fortification to which he was so much attached. These, Mr. Courtenay contended, were facts strong enough to justify himself from any imputation of acting through personal pique, or private resentment against the Master General of the Ordnance.

The next subject which he proposed to discuss was the contracts. The noble Duke had stated the necessity of opening contracts with the Ordnance by public advertisements, and this had been the mode of conduct adopted by the late Master General, in consequence of which, the Public had saved more than twenty per cent. It appeared, however, from accounts presented to the House, that the present Master General, though he had laid down that principle, never followed it; and that no open contracts had been made for the last six years. Perhaps it might be said that articles were obtained cheaper by any other mode—granting this, still the friends of the noble Duke must allow, that in departing from his

his own system, he tacitly confessed that system to be erroneous. As to the powder mills they were maintained at an enormous expence, and were evidently meant to deprive the powder manufacturers of every power of providing Government with that article. It would not prove a bad measure to lay it under the excise; for if any accident happened to the excisemen, it might not be of so much signification. By these Government powder mills, there would exist no necessity of enforcing the game laws; for no poacher could buy powder it would be so dear! As a natural result of this extravagance of expenditure, the noble Duke would effectually prevent his right honourable friend, Mr. Chancellor Pitt, from pursuing his scheme of reducing the national debt. He would make it absolutely necessary for him to have recourse to a method suggested in the American war, of seizing on the lands of the bishops. Like the first Master General of Artillery, mentioned in Milton, the present one might exclaim, that

“Down they fell—
Bishop on Archbishop hurl'd,
Into the dark abyss.”

The mode adopted to admit men into the corps of Artificers was similar to that made use of by the Philanthropic Society, that no children should enjoy the benefits of that institution who could not prove their parents to be profligate—so here no man could be admitted into the corps, unless he certified that he could neither handle an axe or a saw. As to forts, it appeared that in 1786, the sum of 34,449l. 16s. 7d. was voted for improving and completing Cumberland Fort. In 1787, a motion was made to know how much had been expended—An account was returned that 27,000l. more was necessary. Surely the Master General might have stated to the House, that so much more was wanted—no—the confession was extorted from him; and in 1788, by another account moved for, it was found that 27,000l. would not be sufficient to improve and complete that which the noble Duke had peremptorily asserted might be completed for 34,000l. Would any person venture from these facts to assert that the House ought to give a vote of credit to a man, whose every estimate had thus proved fallacious, from the estimate of his first grand fortification scheme, to the present period; and yet this is the man of whom one of his right honourable friends (Mr. Pitt) has triumphantly said, that if there were any popularity in the country, it is certainly due to him. These facts, however, then the right honourable gentleman did not know; now that he was acquainted with them, he did not entertain a doubt but that he should have his support to his

motion. Perhaps it might be necessary to explain to the House, that whenever the noble Duke talked of improving and completing any fort, he meant, pulling it down and building one five times larger than the old one. It might also not be unnecessary to state to gentlemen, that though he was baffled in his grand fortification scheme, he still pursued it in detail, by erecting forts in different places, at different periods, when they were really not wanted. And thus when the country gentlemen had beaten the noble Duke out of his ditches at Portsmouth, and driven him from his covered ways at Plymouth, he took a kind of lover's leap from Mount Edgcumbe, and, from the alacrity which he always evinced in sinking, people thought that he had plunged irrecoverably to the bottom; but on a sudden they beheld him rise again, surrounded with fascines, gabions, and chevaux de frises, in the West Indies. And here he could not help remarking the negligence of the noble Duke, with regard to the erection of those forts in the West Indies, the expences of which he was not able to state, except from estimate and conjecture. The sum estimated was 200,000l.; but if he might judge from the general conduct of the noble Duke, he should contend that double this sum would scarce be found sufficient. To garrison these islands, the number of troops necessary would amount to twenty or thirty regiments, of which half of them might very well be said to die in the space of a year; for, of four regiments landed in the West Indies on the first of August, Hunter declared that one half were dead on the first of January following, and the other half unfit for service. The civil establishment in the West Indies was now 4000l. a year. This was a new system introduced by the noble Duke, who in the West Indies, and in England, had increased the civil establishment of the Ordnance one fourth. He remembered when first the noble Duke came into office, he went into a rigorous extreme of oeconomy, dismissed many gallant officers who had served their country, and particularly one who had bled under General Wolfe. Perhaps the posts which they held in the Ordnance might be unnecessary; he would not contend that; but this he would contend, that the only comfort to the feelings of these gentlemen would have been the knowledge that the Duke had erected no unnecessary places. This consolation, however, was not theirs.

Thus had he discussed, as briefly as possible, the whole of the public conduct of the Master General of the Ordnance; he had proved that he had arrogated to himself applause which he did not deserve; that he had unnecessarily demanded the public money; that he had accumulated a balance

balance for several years, which he had studiously concealed; that when any Ordnance account had been moved for, the officers of that department had dared to give an erroneous account; that with respect to fortifications, the noble Duke had presented fallacious estimates; that the House had been able to obtain no information from him, except what was extorted; that in carrying on the manufacture of powder, he had been four times a dealer; that in prosecuting any Ordnance work, every soldier and artificer cost the public six or seven shillings a day, instead of half-a-crown; that in the West Indies he had been wasteful and prodigal of the public treasures; and that he always deviated from the system which he had laid down. He should therefore move, "that a Committee be appointed to examine into the expenditure of the public money under the administration of the present Master General and Board of Ordnance, from the 1st of January 1784."

Mr. *Minchin* begged leave to assure the right honourable gentleman, that he was mistaken in stating that several sums had accumulated, and that if a balance remained one year, and another balance the next year, they ought to be added together; for, if this year a balance of 90,000l. remained, and the next year the sum of 100,000l. the House were not to conclude that in the two years there existed a balance of 190,000l. but only of 100,000l. that is, of 90,000l. in the first year, and 10,000l. in the second year. With respect to the increase of salaries, that was owing to the perquisites of the clerks being taken away, to whom this increase had been allowed as a compensation; and with regard to the increase of the civil establishment, it arose from the renewal of old places; but no new places had been created.

Captain *Berkeley* declared that the noble Duke at the head of the Ordnance had waded through its vast mass of obscure accounts with the perseverance of an Hercules; and that his mode of management had been such as to preclude the shadow of ground for the charge of peculation, or any other degrading impropriety. The noble Duke, by having purchased powder mills, not only broke a combination amongst the powder manufacturers, but also afforded Government with a cheaper and better sort of that article. As to the appointment of a corps of artificers, it was a plan which met with the full approbation of Lord Heathfield, whose praise always implied a laudable cause. Concerning the erection of Cumberland fort, the honourable gentleman was inaccurate, for it had not been pulled down, but altered and amended. The noble Duke, when he came into place, found the estimates so loose, that they would cover any expenditure

expenditure, he set himself to work to cleanse the Augean stable, and he had succeeded. The noble Duke attacked the Hydra vigorously, and although it took him four years to accomplish his intentions, he at last got through the whole. As to the returns, there was no embezzlement in them; but granting the fact, merely for the sake of argument, the obvious conclusion was, that the present motion did not go far enough. The noble Duke, in such a case, ought to be impeached. The honourable gentleman, Captain Berkeley added, reminded him of a foolish fellow throwing dirty water against the sun; the dirty water fell on the head of the dirty thrower. With regard to bargains for the Public, since he had been at the Board, he did not know of one which had been made without a contract. The noble Duke, he should again repeat, was surely justifiable in having purchased powder mills with the public money, when he discovered that the grim, smutty, and black army of powder-mill proprietors had entered into a combination to keep the price of powder high; and upon this occasion it was the noble Duke told them, that if they did not lower the price, he would purchase certain mills, specifying where they were situated: these he afterwards did purchase, and there powder was manufactured at a much cheaper rate for the public, and much better in itself than they had obtained before; and every gentleman must be aware, that it was a material object to have powder made of good ingredients, and not to be served as during the last war with an article of such consequence, so bad as to its quality. With charges equally groundless, the honourable gentleman had thought proper to follow the noble Duke after his ridiculously-imputed lover's leap from Mount Edgcumbe to the West Indies; but the fortifications carried on there were constructed under the authority of Parliament, and the expence had been regularly voted, from time to time, by that House. As to what the honourable gentleman had hinted respecting a port at home, till he stated the circumstances of the case and his authority, all he could say was, that he knew nothing about it; and he believed that the honourable gentleman knew as little about it as himself. He believed that the honourable gentleman would be much mortified if he carried his motion, as he scarcely thought that if he had a window in his breast, and the House could look into the dark recesses of his heart, that they would find that he was much in earnest; the noble Marquis, who was Master General when that honourable gentleman was surveyor General of the Ordnance, having assured him (Captain Berkeley) that he was so far from perceiving any thing wrong in the noble Duke's plan of conducting matters relative to the Board of Ordnance, and all

all which came under that department, that he highly approved of it, and thought it a proper model for others to imitate. If they went into the inquiry, Captain Berkeley said, that he was sure that the noble Duke and his character, like sterling gold passing through fire, would come out purer, than they entered. [Captain Berkeley was called to order from the Chair, in the course of his subject, more than once.]

General *Burgoyne* declared, that if he had a window in his breast, it would be seen, that from the bottom of his soul, ^{General} *Burgoyne* he was, upon the fullest conviction, an enemy to the noble Duke's rage for fortification, being thoroughly persuaded that our West-India islands could only be secured by a superiority of naval force. He had heard it said, that the House of Commons was not a proper place to examine a Board of Engineers; but it was a proper place to examine into the expenditure of the public money; to call witnesses to the bar to ask whether the fortifications proposed would prove adequate to the defence of the respective islands; to inquire what quantum of force would be necessary to man them; to discover whether that brave and distinguished character, General *Matthews*, (who knew more respecting the West Indies than any officer in the service) approved of the plan of fortifications; and above all, to ascertain whether the islands themselves desired to have them, and had voted any money towards them in their assemblies? The General protested that he entertained great personal respect for the noble Duke at the head of the Ordnance: he knew his integrity and his talents, and he had received many civilities from him; but it was his duty, as a Member of Parliament, to say that he thought the noble Duke's idea of fortification erroneous; and, indeed, the nation itself cried out against it. General *Burgoyne* mentioned the report respecting the island of *Dominica*, which was founded on no better estimate than that of a deceased officer, *Captain Bruce*, in the year 1772: and he had made the estimate eighteen years ago. The General commented on this circumstance and concluded with declaring that the noble Duke's zeal for his country was absorbed in fortification:

It was the ruling passion in his breast;
Like Aaron's serpent, swallowed all the rest.

Mr. Martin having observed that he should vote for the motion, added, that if the noble Duke possessed the merit which was imputed to him, the House ought to go into the Committee, and do him justice, and give satisfaction to the public.

Mr. Rose begged leave to remind the House, that in proof ^{Mr. Rose.} _{of}

of the absolute necessity, during the last war, of fortifying the West-India islands, as a security against sudden surprize, when hostilities commenced between France and this country, we had a superior naval force in the West Indies, Admiral Barrington being at that time there at the head of a fleet, and yet the very first news which the Admiral heard of war having broke out was conveyed to him in the intelligence of the capture of Dominica, and the very next step taken by the enemy, was the capture of St. Vincents. Mr. Rose explained the circumstances of these two captures; in Dominica, we had fortifications; but not a sufficient force to man the works; and in St. Vincents, there was a complete regiment, but they were so spread and diffused that they could not be collected, so as to resist the enemy, and prevent the capture of the island. Next fell Tobago, and then the island of Grenada. Mr. Biron, who had a choice of difficulties, having either to stay and protect the island, or go down to the leeward and protect the homeward bound fleet, which was worth a million and a half sterling, chose the latter, (Mr. Rose said) and he had himself received a letter from an officer in that fleet, who observed in it, that they were going down to leeward to protect the valuable homeward bound fleet, but, that in all probability, the island of Grenada would be lost in their absence. The event verified the prediction, and Grenada fell soon afterwards; but these islands had not been in possession of the French three months before they profited by our neglect, and fortified them, insomuch, that six months afterwards, when we attempted to retake St. Vincents, the officer, who was an honourable member of that House, and a brave and skilful commander, without any reflection upon him, was repulsed, although the inhabitants on the spot were fully sensible of the injury which they received from the change in the government, the loss of their property, ill treatment and other inconveniences. Mr. Rose mentioned our having gotten possession of the island of St. Lucie, and contended that nothing could be more clear, than that to guard against a sudden surprize, and secure the islands till assistance could be brought, fortifications must be erected.

Captain Berkeley.

Captain Berkeley rose to explain and to make a few more observations, which the reproof he had received from the Chair (he said) had made him forget when he was before upon his legs. The more the conduct of the Board of Ordnance was examined, the more it would be found that every alteration introduced by the noble Duke, was made not to increase but to save expence. In the salaries there was a decrease of about two hundred and ninety-two thousand pounds. In answer to the question from the honourable gentleman whether

whether

whether General Matthews approved of the fortifications in the West Indies? he had it in his power to state that he did approve of them and so did the islands; nor did the matter rest on his bare assertion; he had in his hand an address of the Council of St. Christopher to the General, on his coming among them, in which they expressed their warm approbation of the fortifications.

Mr. Fox having remarked that he persevered in his obstinacy, if he was in the wrong, and his resolution, if he was in the right, to oppose the extension of fortifications, expressed his astonishment that the honourable gentleman should have challenged any Member to dispute the propriety of the increase of the fortifications in the West-India islands, at a time when the House were not in a state to discuss that question, since no man could argue upon it unless he had materials to enable him to judge whether they were more or less necessary. Therefore, before he could listen to the arguments of the honourable gentleman over the way, he must first inquire, what number of men the fortifications now carrying on would want, and whether we had a sufficient force in the West-India islands to man them, or else the House might be putting the West-India islands into the very state which an honourable gentleman had described Dominica to have been in the last war; as having works without men, and as serving rather as a strength for the enemy after they had captured the island, than as a protection of the island, while in our hands. That House should be upon its guard before they voted any money towards fortifications, and they ought to know whether they had the means of defending them, or using them as a defence after they were erected. He should, therefore, give his vote for the inquiry, if it were only to know to what an extent the fortifications were to be carried. The honourable gentleman over the way had said, that they could but very imperfectly satisfy the House respecting the state of the fortifications already begun, and added, that the want of that information lay with an officer sent out by government, whose silence on the subject hitherto remained to be explained. Mr. Fox censured Captain Berkeley's mode of saying, that he knew nothing of the fact to which his honourable friend had alluded, and that he believed the honourable gentleman knew no more of it than he did; that was (Mr. Fox declared) an uncivil mode of reasoning, and totally inapplicable in the present instance; for what could be more fair than for his honourable friend to say, "I am in possession of such a fact, and if you will let me go into a Committee, I will prove it." His honourable friend stated the account on the table from the Board of Ordnance to be a false and fallacious account,

account, and the honourable gentleman over the way said, "Do you accuse the noble Duke of peculation?" He defied the honourable gentleman to prove, that his honourable friend hinted at such a thing; if he had, no man would have heard him with more concern, nor, indeed, with more indignation than he should. That there should be much merit in answering in four years what the noble Duke had himself proposed to answer every year, (Mr. Fox said) he could not conceive. No man esteemed the noble Duke more than he did, but he thought the honourable gentleman's praise of the noble Duke far from judicious. Mr. Fox complained of the manner in which the right honourable gentleman had pleased to take up his honourable friend, and observed that it was not calculated to shew the honourable gentleman's confidence in the goodness of the cause which he had maintained, and it was clear that it was not satisfactory to those who heard him, as he had been obliged to be stopped by the highest authority in the House. His honourable friend (Mr. Courtenay) was superior to the obliquy which had been endeavoured to be thrown upon him; he was a man of as much political independence, of as steady and as firm an attachment to his friends, as ever existed, and of as good character as an unimpeachable life could secure to any individual whatsoever; and he was to the full as respectable as the honourable gentleman himself, who had chosen to depart from civility and politeness, and so to argue *are ad personam*, that he had justly drawn down the correction of the Chair against him, and stood checked in the unwarrantable freedom of his language.

Mr. Pitt. Mr. Chancellor Pitt congratulated the Speaker on the restoration of order in that House, which had, in a great measure, been owing to his care and attention; but he feared that even under his auspices, they should not arrive at a perfect state of order, unless assisted by the authority of the right honourable gentleman, who, in a stile, and in a language which could not but make an impression on all their minds, had laid down the rule of order, by stating, that the Member who argues *are ad personam* is disorderly. Though he was glad to hear that short rule of order from the right honourable gentleman, who (as the House well knew) never offended against the rule, he could not avoid taking notice of the topic which peculiarly called up the right honourable gentleman. The right honourable gentleman had said that he would not reason generally, whether the fortifications afforded complete security to our West-India islands! No person expected that the fortifications could afford our islands complete security; all which was expected from them was, that they would prove a competent security against a surprise. With regard to the expence and the extent of the fortifi-

fortifications, Administration certainly did not know accurately, but from the best accounts of which they were possessed, they could venture to pronounce that they would not exceed the sum stated to Parliament two years ago; and as to the force and the expences, the House was aware of them already, which was an answer to the first inference drawn by the honourable gentleman on the other side, who had said, that the House embarked in expence, without knowing its extent, and probable consequences. He did not think that the right honourable gentleman reasoned with his usual clearness, when he contended, that the works at Dominica, though of no use to us, from a casual want of force in the island, rendered the island impregnable when in the hands of the French. With regard to the present state of the fortifications, he could assure the House that an officer had been sent out with directions from the Board of Ordnance to suspend all farther proceeding in them, if it should appear that the works were likely to exceed the estimate. The honourable gentleman over the way had said, "I call for inquiry, because I think the Office of Ordnance has acted improperly." The office answers, "We are innocent." The honourable gentleman then replies, "If so, you cannot be against any inquiry." That argument was plausible; but it was neither becoming the dignity of that House, nor proper, that it should waste that time, which could be so much better employed in attention to actual and important public business, by entering into frivolous and unnecessary inquiries, or where there was not a strong case previously made out to induce the House to adopt the inquiry proposed; and on the present occasion he did not think that a case sufficiently strong to warrant an inquiry had been made out. The noble Duke at the head of the Ordnance, had laid down general principles calculated to give perspicuity to the Ordnance accounts. This had been admitted on all hands, and it was equally known, that before the noble Duke came into office, the business of the Board had been conducted in a very unsatisfactory manner. With regard to what the honourable gentleman had said respecting the noble Duke's conduct, in relation to the gunpowder, that was a question not so much of expence as expediency. It certainly was material that the Public should be served with good powder, and have it in its power to combat against combination and assist itself. The great question relied on by the other side, was the question of the fortifications in the West Indies, which was inapplicable to the motion; and, therefore, he should oppose the appointment of a Committee.

Mr. Fox answered, that he certainly stated that if they began to erect fortifications, and then from a principle of economy

mony stood short, and did not send out an adequate force to man them, they weakened instead of giving strength to the West Indies; just as if a person were to buy pistols and blunderbusses to guard his house, and had no money to purchase gunpowder; a robber might break in, and turn his own weapons against the owner of the house. The whole of the question depended on a comparison of the expence with the utility, and he was satisfied that he should not do his duty to his constituents, if he put them to the expence without first knowing the comparative utility.

Sir Wm. Young. Sir *William Yonge* declared, that from personal knowledge he could assert that fortifications were absolutely necessary for the defence of the West-India islands. He stated the case of an endeavour in the course of the last war to recover one of our islands, which failed, without any imputation on the officer, who had since died of his wounds.

Mr. Sheridan. Mr. *Sheridan* expressed his concern that he had not been present in the early part of the debate, and then proceeding, rested the question on three issues: first, that the noble Duke had declared that he would state the accounts yearly, and had not done so for four years, till called upon to produce them; next, that he had put the public to an unnecessary expence; and, thirdly, that the estimate on the table was false and fallacious. When the corps of Royal Engineers was proposed to be reduced, the noble Duke stated his motive for avoiding that reduction, and desired to use the men as military artificers. This the House granted; and the next year, the noble Duke averred the men were totally unfit to act in that capacity; and he desired to have a new corps formed of artificers. The honourable gentleman, had boasted that when an account was called for, the Ordnance Board had presented one in a short time; but why was it not every year laid on the table, according to the noble Duke's promise? After a variety of other observations, Mr. *Sheridan* next remarked, that the Chancellor of the Exchequer had commenced his speech with a panegyric on the order of that House. He was ready to admit that the Speaker was at all times attentive to the preservation of order; but he was not willing to go so far as to say, that under his auspices they might hope for a restoration of order, because he had some degree of respect for the memory of the Speaker's predecessors. As to his right honourable friend, whom the Minister had, with a degree of illiberality, singled out as an individual instance of a Member prone to go *ab re ad. personam*, it was scarcely necessary to mention an acknowledged fact, and affirm that there was no person more free from personality in general.

Mr.

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stated the expence to be provided for, incurred by the late armament, as follows :

For the navy	-	-	-	£.
----- army	-	-	-	1,505,000
----- ordnance	-	-	-	64,000
And for provisions to the East and West Indies	-	-	-	151,000
				41,000

Making in the whole, already voted by the Committee of Supply

1,821,000

To which was to be added, the vote of credit, expended

1,000,000

Making a total expence for the armament, of

2,821,000

From this expenditure, however, 200,000l. might be deducted for naval stores on hand, but this he should avoid, wishing to have every expenditure, occasioned in any degree by the armament, stated separately, as he had pledged himself that it should be, and separately provided for; it was upon this principle he should include the expence of the addition of six thousand seamen, which would be, at the usual allowance

312,000

Which, added to the other expence of

2,821,000

Left to be provided for

3,133,000

It was to the important object of a provision for this sum he had to call the attention of the Committee, who were to give a decision on the best means of defraying an expenditure of such magnitude, over and above the amount of the usual expenditure of the year: it was impossible for him not to feel that he was making an important proposition; he was conscious that he brought forward a very serious proposition, and he was persuaded that no man considered it to be a matter of more regret than he did; for, however highly he might estimate the situation and circumstances of the country, he well knew that no means could be adopted to provide for an expence of three millions, but what must, for a time, occasion a heavy addition to the burdens of the people. Whatever difference of opinion there might exist relative to the incurring of this expence, yet there was no man but must feel that when it had been incurred, they must have recourse to some speedy means of providing for its discharge. By this conduct, they would manifest to the world the readiness of that House to provide for every national expence; and upon

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these

*Budget to defray the Expences
of the
Spanish Armament.*

Wednesday, 15th December.

The order of the day having been read for the House to resolve itself into a Committee of Ways and Means, the Speaker left the chair, and Mr. Hobart having taken his seat at the table,

Mr. Chancellor Pitt rose, and begged leave to submit to the Committee a plan of ways and means to defray the expences of the late armament, with the additional expence also of an increased number of seamen voted for the service of the ensuing year more than were voted for the last. Mr. Pitt stated

these grounds he was sure of receiving support even of those who condemned the conduct of Administration in regard to Spain; and he was justified, by the division of the House the preceding day, to look for the support of a majority, not alone upon the ground of the necessity of providing for the discharge of the expence, but from a conviction that we had not an option upon the subject; that the honour of the country had called upon us to arm; and that the expence then to be provided for, had been incurred in necessary exertions to maintain and vindicate that honour. There was also another topic of consolation; by circumstances arising from the expenditure, they had been enabled to convince the world of their increasing strength and resources: these considerations ought to inspire and animate them in meeting with manliness and boldness the necessity of the case, and in bearing with fortitude the increase of the public burden. Mr. Pitt took a comparative view of the national situation at the close of the last war, and at the present time, when the circumstances of the country were singularly fortunate and flourishing: they knew, he said, that the last Parliament, though they found the country depressed, and apparently burdened beyond measure, had found the means of laying the grounds of a gradual reduction of the national debt, and had proceeded with success in that plan. Thus, in seven years, they had reinstated the credit of the country, which now, from a perseverance in that system, stood as high as ever. The present Parliament had not the same difficulties to encounter; for the country was more equal to the burden. He would not take up the time of gentlemen in stating the rapid increase of our wealth, of our strength, and of our consequence; for it was known and acknowledged in every part of Europe. They ought, therefore, to meet the present addition of debt with great energy; they ought not to be contented in merely finding the means to defray the interest; and leave the capital a permanent burden; they were enabled to look farther, and to prove to their constituents, and to the world, that they had not only an increase of power, but that they had the means of maintaining that power, by a proportionate increase of resources. It was not only their immediate duty to provide for defraying the expence recently incurred, but to take care to prevent their interfering with, or retarding that great object, the payment of the national debt. With this view, he should feel it incumbent on him to bring forward a plan of ways and means, adapted to the occasion, and propose taxes, which, although they were the more heavy in proportion as they were less permanent, would, in a short period of time, clear the whole of the debt. The first resource he should suggest to the Committee, was one which, if his proposition

position were approved, would raise no inconsiderable portion of the sum wanted. This resource, was the balance of the issues of public money for particular purposes, which had accumulated from-unpaid dividends in the hands of the Bank of England. It was evident, that those who were employed as mere agents, had no right whatever to hold a greater balance in their hands than might be sufficient to answer every demand which could in all probability be made upon them. The Bank stood in the situation of an agent to the Public, and for their agency they had a considerable allowance, and were not entitled to any indirect profit from a balance to be left in their possession, greater than was sufficient to meet the demands which might be made upon them. This principle was adopted in all the subordinate offices under Government, and the Bank considered themselves in the same light; there was not, therefore, a pretence that the balance should be appropriated to their purposes. On the clearest principles of prudence, of justice, of good faith, and of economy, the Public had a right to avail themselves of this balance, which arose from the public issues; these issues he stated to be eight millions per annum, in quarterly payments; and that the balance remaining from what was unpaid, was, in its present state, available to no one. His object was to make it available to the Public, and to give the creditor equal security, whenever a demand might be made, in the consolidated fund. He stated that, by the yearly accounts of the Bank, it appeared, that the balance of these unpaid issues had been uniformly increasing from the year 1727 to the making up of the last accounts. In the year 1727, the balance was 43,000l.—in 1774, it had amounted to 292,000l.—in 1775, it decreased 8000l. and was 284,000l.—in 1786, it was 314,000l. and on the 5th of July, 1789, when the last amount was made up, it rose to 547,000l. From this statement it must appear, that the growing increase had overbalanced demands on arrears, the rational result of which was, that there existed a considerable floating balance more than sufficient for current demands, and the discharge of every probable demand for arrears. The increase had been, from the year 1763, with a single exception, invariable to the present time. Mr. Pitt mentioned the readiness of the Bank to communicate every information, and read a letter from the Bank, stating their cash accounts, made up to the 12th of October, by which it appeared that the floating balance was at that time 660,000l. There were no just grounds to believe that this would not continue to increase. The Public might, with perfect safety to the creditors, avail themselves of this dead balance, subjecting themselves to all demands. It was his intention to propose the taking, for public use, 500,000l., making

making the consolidated fund answerable; 160,000l. would then be left for the current service of the year, and for the discharge of every old arrear which might be demanded. The security for the whole would prove equal, as the consolidated fund would be the security, by which means, every creditor would still be paid on demand, and the only difference be, that the country would have the perpetual loan, without interest, of half a million, which otherwise would remain wholly useless. Mr. Pitt then stated the following precedents, the two first of which he considered as analogous, and the last as a precedent in point. In the year 1726, by a statute of George the First, a sum provided for what was termed the Bankers' debt, was carried to the sinking fund, which was made answerable for all demands. In 1778, by the 18th of the present King, the dividends unclaimed, on what was termed the produce of the two-sevenths, was carried to the aggregate fund, which was made answerable; and by the 12th of George the Second, the Accountant General of the Court of Chancery delivered to the sinking fund the balance in his hands, and the sinking fund was made responsible. His next object was to propose such TEMPORARY TAXES, as might, in a short time, produce a discharge of the whole in a single year; but he would endeavour to find the means to discharge it in the first year, independent of the interest on the whole sum, 800,000l. of the capital. He was confident that every Member in the House would be equally desirous with him in shewing such a proof of British resource. It was his intention to propose the continuance of all the taxes for the second year, and on the entrance into it, to discharge the interest of the remainder of the capital, and an additional 800,000l. The sum which he proposed to appropriate from the balance of the unpaid issues of 500,000l. and the two payments of 800,000l. would form a discharge of more than half the capital in the two first years, after which part of the taxes might be taken off, and the others left to discharge the remaining two millions, which could be effected in the two subsequent years, making a complete extinction of the capital in four years. He was sure that the Committee would see at once that the advantages resulting from this scheme, if it could be effected, would over-balance, comparatively, the temporary burdens which would in consequence be sustained. It was his intention to place the taxes which he should propose upon a few substantial articles, which would render them effectual and impartial. The first tax which he should propose would be upon an article of general consumption, upon Sugar, which now paid a duty of 12s. 4d. per hundred weight, to which he should propose an addition of 2s. 8d. which would raise 241,000l. And on this article he

he conceived there could be no objection against a temporary tax; indeed there seemed to be a peculiar propriety in it, since had a war taken place, the rise on the article would have been greater than the present tax would occasion it to be. The second tax was on Spirits, which he considered as not likely to be evaded, when laid on for a short time, and in a slight degree. British spirits were now taxed, in the wash, 6d. per gallon; brandy, 5s. and rum, 4s. he proposed an addition of one sixth, which would produce on

Home spirits	-	-	-	£.
Brandy	-	-	-	86,000
Rum	-	-	-	87,000
				67,000
Total on spirits				-
				240,000

The tax on Malt he proposed for the two last years only; an additional duty of 3d. per bushel, would produce 122,000l. The next he proposed was a tax on Assessed Taxes, excepting the commutation and land taxes; under this description came the window, house, horse, and all assessed taxes. He proposed an addition of ten per cent., which would produce 100,000l. Mr. Pitt next proposed a double tax on Gamekeepers, and an additional one-third tax on Licences. This he took at 25,000l. Here, he said, he should end with those taxes which he proposed as temporary, the total produce of which he would set in one view, by a recapitulation.

Sugar	-	-	-	£.
British Spirits	-	-	-	241,000
Brandy	-	-	-	86,000
Rum	-	-	-	87,000
Malt	-	-	-	67,000
Assessed Taxes	-	-	-	122,000
Game Licences	-	-	-	100,000
				25,000
				728,000

This, he observed, was not a sufficient sum for the purposes which he had stated, but he had also to propose to the Committee, a tax which would render it amply sufficient, and leave a residue for other purposes; what he was about now to mention, he intended to propose as a PERMANENT TAX. Bills of Exchange and Receipts were already taxed, but it was notorious that great fraud was practised, and the tax evaded; every one must admit, that there was great merit in the principle of this tax, and therefore it was his intention to render it more general and proportionate; to find means to prevent

prevent evasion; and, by not making too many stages, to render the tax on receipts more progressive from the smaller to the higher sums. His plan would go to the prevention of the present frequent re-issuing bills from different bankers, which was a material injury to the tax on bills of exchange: he would not, however, at present, enter upon the detail of this scheme, as its nicety and importance required more time for discussion than it had yet received. He entertained the most sanguine hopes that the addition to the revenue, in consequence of this project, would amount to more than 300,000l. per annum. He meant to give sufficient notice of the day on which he would submit it to the consideration of the House for a separate discussion: he believed, however, that he should not be considered to take too much upon this tax, by stating sufficient to insure a total, with the taxes he had before proposed, of the 800,000l. which he set out with the the endeavour to procure. Having thus gone through the ways and means which he conceived the best adapted to meet the expence of the armament, he called upon the zeal and fortitude of the Committee to meet them, and if, upon a full consideration, they should appear to them as they did to him, he trusted they would adopt them, though, for a short time, they might bear hard upon their constituents. Should the propositions which he had offered, be agreed to by the House, and carried into effect, the consolidated fund would gain an addition by the 500,000l. from the bank, and the 800,000l. of the produce of the first year, in the sum of 1,300,000l., which sum he should move to be issued from it for the service of the year 1791; and as a temporary resource for the remainder, he would propose the issuing of 1,800,000l. in Exchequer bills, which issuing he was given to understand would be attended with no inconvenience for the short time during which they were to remain out. Not thinking he had omitted the statement of any thing material, he submitted what he had advanced, in full reliance on the decision of a House of Commons representing a people whose spirit was equal to their resources. He concluded with moving, "That the sum of 1,300,000l. be granted from the consolidated fund, for the service of the year 1791."

As soon as Mr. Hobart read the motion,
 Sir Charles Bunbury begged to know which of the proposed taxes were meant to be permanent, and which temporary?
 Mr. Pitt. Mr. Chancellor Pitt answered, that all the taxes which he had opened to the Committee, were meant to be temporary; the regulations on bills of exchange and receipts were alone meant to be permanent.
 Mr. S. Mr. S. Thornton (a Bank Director) complained that the proposition to take 500,000l. of the deposit at the Bank for the

Supplies for the service of the Year 1790.

Navy	_____	2,381,696.17.11
Army	_____	1,874,074.18.5 $\frac{1}{2}$
Ordinance	_____	509,447.18.9
Miscellaneous services	_____	8,438,056.19.3 $\frac{1}{4}$
	<u>£</u>	<u>13,203,816.14.4$\frac{1}{2}$</u>

Ways and Means.

By Land Tax	_____	2,000,000.
By Duty on Malt	_____	750,000.
By Surplus of consol ^d fund 5 th April 1790	} _____	621,151.1.3 $\frac{1}{2}$
By growing produce of cons ^d fund	_____	2,300,000.
By a Lottery	_____	790,937.10.
Paid into the Excheq: of felony advanced for great services	} _____	34,000.-
By Exchequer Bills	_____	6,500,000.-
		<u>12,996,088.11.3$\frac{1}{2}$</u>

Deficiency of Ways & Means	_____	207,728.3.1
	<u>£</u>	<u>13,203,816.14.4$\frac{1}{2}$</u>

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