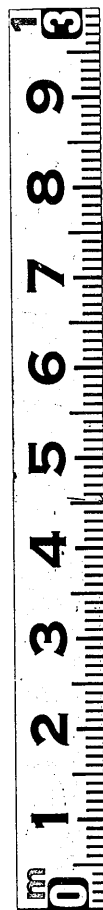


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THE
L A W S
OF
T A X A T I O N :

BEING,

A concise Treatise of all the Acts of Parliament, now in Force, or that were ever made and pass'd, relating to the Taxes of *England*, and the other Branches of the Royal Revenue.

Wherein are set forth, the Power and Authority of the Senate in levying of Taxes; the particular Duties and Charges on the Subject, impos'd in all Reigns; the adequate Penalties for Defaults in Payment, and every thing necessary to be known by the Persons taxed, Commissioners, Assessors, &c.

To which are prefix'd,

Several New Schemes for Establishing of Funds, and Raising some Millions of Money towards satisfying the National Debts: Humbly offer'd to the Consideration of the Honourable the House of Commons.

In the S A V O R :

Printed by Eliz. Nutt and R. Belling, (Assigns of Edw. Sayer, Esq;) for W. Heath at the Lamb without Temple-Bar. 1720.

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will be with a view to the discharge of the duties of the Office of Lord High Treasurer of Great Britain, and in consequence of the death of the late Lord High Treasurer, Sir John Wallop, Esq; who died on the 10th of June 1741.

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Yours most Obedient Servant

John Wallop, Esq; who died on the 10th of June 1741.

Yours most Obedient Servant

John Wallop, Esq; who died on the 10th of June 1741.

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The Secretary of the Treasury

To the Right Honourable
JOHN WALLOP, Esq;

One of the

Commissioners for Executing the Office of LORD
HIGH TREASURER
of GREAT BRITAIN.

SIR,

THE Laws which relate to the Taxes of *England*, I presume cannot be address'd to a more proper Person for Patronage than *You*, who shine with distinguish'd Lustre in one of the Highest Offices of the

A 2 State;

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State; an Office which has the important Management of our Publick Treasure under its Care: *You* are capable of determining what Taxes and Duties are and ought to have Continuance; what Laws and Statutes will be thought fit to be reviv'd, and wisely to judge of New Impositions at this Time necessary.

On perusing this small Treatise, wherein all the Laws of Taxation are fully inserted, your *Honourable Board* may with great Facility and Satisfaction observe the various Ways and Means concerted in all Reigns, for raising of Money and establishing of Funds, for the Support of the Credit of the Kingdom: And the Justice of this Reign is such, that we have no Reason to apprehend any Use will be made of the Statutes of this kind, by way of Precedent or Example, but what may be
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consistent with the Welfare of the Publick.

To this you'll find added, in a Prefatory Essay, some new Propositions for the compleating of our National Supplies; which I doubt not will be favourably construed by every considerate and impartial Reader, who will be thoroughly sensible that my principal Aim in attempting to form new Projects, is for supporting the Dignity of the Crown, and advancing the *mutual Happiness* of the *August KING* of Great-Britain and his *Glorious Subjects*.

As a *Patriot*, I Dedicate this Treatise to you, *Sir*; As *Hampshire* (your County) gave me Birth, you have a Right to my Labours: If any of my Schemes meet with Approbation, I may expect an Encouragement: If some of them have the Misfortune to be dislik'd, I hope to be excus'd;

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excus'd; and if, upon the whole,
I fail of the desired Success, it is not
to be imputed to any want of In-
clination for my *Country's Service*,
or of Respect to my *deserving Pa-
tron*. I am,

SIR,

Your most Humble, and

most Obedient Servant.

G. J.

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**THE
PREFACE.**

UPON the meeting of the British Par-
liament, there is the best Assurance
that new and rational Schemes
for the raising of Moneys, to discharge the
publick Debts of the Kingdom, will be accept-
able to all worthy Patriots, who have truly in
View the Interest and Prosperity of their Native
Country.

This Consideration, powerful in its influ-
ence, has put me upon the following small, but
useful Work; and I humbly hope I may be al-
low'd to illustrate the Laws of Taxation, from
time to time made, and in the same Under-
taking, pursue my Schemes; since my Endea-
vours are to give Satisfaction as well to the
Senate, as all other Persons who feel the
Weight of our National Taxes.

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A Task of this Nature, I must confess is full of Difficulty, (especially to satisfy the Publick) but not so discouraging as to deter me from the Attempt: And though I cannot possibly free my self from some share of the Assessments necessary to be levied, I shall nevertheless impartially proceed to point out the means that will contribute to effect a general Tranquillity, by extricating the Government from all Engagements, and thereby restoring the ancient Glory and Magnificence of this Potent Kingdom.

I shall first have a Regard to the Acts already in Being, and the Funds thereupon established, with the Management of the Royal Revenue. It is a great Misfortune, (in the Opinion of most Persons of Sense and Discernment) that the Tax upon Lands, which exceeds all other Branches of the Revenue in this Kingdom, and is Superior to all Taxes of any other Nation, should be so very much neglected, as it is, and permitted to be levied with the greatest Inequality.

This is so highly obvious that I have no necessity of enlarging upon it. The first extraordinary and disproportion'd Estimates are still continu'd; and though a Gentleman is taxed at 3 s. 11 d. in the Pound, never so high, but not exceeding the full 4 s. with re-
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spect to the real Value, and a Person contiguous but at 1 s. 6 d. or 2 s. (a thing common in some parts of England) the former is intirely debar'd of his Remedy, at least without the Favour of the Commissioners, which is a very great Hardship on the generality of the People.

If this Tax was well Regulated, and faithfully Collected, with the other Branches of the Revenue now in Force, it would answer all the purposes of the Government, without any additional Duties; but 'till then, and the numerous Frauds committed in those other Branches are not only detected but effectually prevented for the Future, we shall stand in need of new Schemes and Projections, the immediate subject of this Preface.

Though before I enter upon my Design, I cannot omit taking Notice of the unnecessary Pompousness of our Publick Structures; our Hospitals are more like Castles or Royal Palaces than Edifices for Charity, and our Churches bear a greater Resemblance to strong built Citadels, than Houses of Humility and Devotion: And to support this National Extravagance (if I may be allow'd the Expression) immense Sums are employ'd, that are very much wanted for the Service of the Government.

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What this extraordinary Management is owing to, I do not take upon me to determine, but where-ever it lies, certain it is, these ornamental and useful Fabricks may be sufficiently magnificent, (equal to if not beyond their present Grandeur) without so universal and exorbitant an Expence: But to touch no farther upon these Matters, I now advance to additional Duties, which may be impos'd, and new Taxes that may be levied with the least Oppression to the Community in General.

And in the first Place, I would propose a Duty upon Wainscoting of Houses, and Hangings, That 2 s. 6 d. per Ann. be paid for all Rooms Wainscotted, and 2 s. for every Room which shall be entirely hung with Hangings, except of Silk and Tapestry, which should be liable to a Duty of 4 or 5 s. This Tax might be under the care of the Collectors of the Tax on Windows, whereby the Expence of levying it would be very inconsiderable; and the several Accounts of Numbers of Rooms Wainscotted, &c. to be given in on Oath, with a severe and exemplary Punishment for Negligence, and swearing falsely to be subject to all the Penalties of Perjury.

A Tax of this kind, I believe would amount to near 200,000 l. per Ann. and an Expence

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Expense of about 5 s. per Ann. to the Middle sort of Persons, of 10 or 15 s. on the most substantial House-keepers and Tradesmen, and 20, 30, or 40 s. on the Quality and Gentry, will be as easie a Tax in my Opinion as can be invented; and if new Taxes are absolutely requir'd, the necessitous part of Mankind, who ought to be excus'd as much as is possible, will by this means be exempted, and those only Contributors who can very well support the Burthen.

The Gentlemen of Fortune will have the greater reason to acquiesce in this Duty, considering the Window-Tax is made so favourable to them, by the Limitation of the Number of Lights; and with regard to those Houses, which are possess'd by their Tenants and Vassals they have nothing to do with the Tax: Tho' whatever Obstruction this Scheme may meet with, I expect it from that Quarter, as this might seem a sort of double Duty on Houses; but I shall only farther observe that this Taxation would be more practicable, and with greater Facility manag'd, than perhaps any other new Duty whatsoever.

In the next place I would offer to the Consideration of the Honourable the House of Commons, a Tax upon Horses. Every Man that keeps a Horse, Mare, or Colt, &c. should be oblig'd to pay 5 s. a Year Duty to the Crown, and

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and it might not be amiss to double this Tax on all Coach and travelling Horses.

This Tax would raise at least 300,000 l. per Ann. No Person whose Circumstances will afford the keeping of a Horse, can be suppos'd otherwise than of Ability to pay the Annual Demand of 5 s. If Horses are kept for Hire, the Owners will notwithstanding have a sufficient Profit; the Farmers who keep Cattle for the Tilling and Manuring of their Land, and carrying the Products to the Markets, would only be affected by this Tax, and such might soon make up the Expence by raising the Price of their Grain, which is always in their Power to do; and this Duty might be collected by the Officers of the Excise, in their several Districts, with a very small additional Trouble.

The third Scheme which occurs to my Observation is a Duty on Cutlery Ware: As Knives, Penknives, Scissars, Razors, Snuff-Boxes, &c. and all wrought Iron-work. For every Dozen of Knives with Wooden Hafts, 1 s. Horn Hafts 1 s. 6 d. Ivory 2 s. Silver Hafts 3 s. a Dozen, Penknives 2 s. Scissars 3 d. each: For every Wooden Snuff-Box 6 d. Horn Boxes 1 s. each, Tortois-shell 2 s. Silver 3 s. Silver Gilt 4 s. and 5 s. for every Gold Snuff-Box. And in respect to wrought Iron, so much per Pound, from the smallest Utensil

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Utensil to the most considerable Weight. A Tax of this Nature would bring in about 200,000 l. a Year, and be attended with but little Inconvenience to the Venders of these Wares.

Next to this I would have the former Tax on Batchelors and Marriages reviv'd; which rightly settled, would produce the Government not less than 100,000 l. per Ann. And there is no Batchelor but can well allow 2 s. a Year, or more out of his idle and unnecessary Expences, nor any Persons who are fit to enter into Matrimony, but may very well advance the State 5 s. or a greater Sum in Proportion to their Quality, upon such an Occasion. A Tax on Births and Burials might be justly excepted against; It would be very heavy upon the poorer sort of People, who are many Times neither provided with Viſtials for their New-born Babes, nor Coffins for the decent Interment of their Dead.

In my View of new Schemes, it may not be improper to take Notice, that as the Viſtuallers, Innkeepers, and Retailers of Ale, in Town and Country, for the most part acquire Wealth and Substance, and are generally in Superior Circumstances to others in their Neighbourhoods, so it cannot be thought a Hardship upon them, if they were under an Obligation of Paying 20 s. a Year to the Crown on obtaining their Licenses, after the manner of the Wine-

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Wine-Licence; this they may submit to without augmenting the Price of their Ale, and still have a profitable Calling; especially if they make an inconsiderable Abatement in the Strength of their Liquors: A Fund of near 100,000 l. per Ann. might be rais'd by a Duty on these Licences; and half that Sum further, by new Duties of Excise.

The only Scheme I have now to communicate, is for an Addition of Customs on Tobacco, Spices, Grocery-Ware, &c. If an Act was made for increasing these Duties, much beyond what they are at present, those Persons who now deal in the Luxuries of Life, would continue to do the same by their Superior Circumstances; and the Whiffers of the Indian Weed, are so intoxicated with their darling Amusement, that they are out of their Element when free from Smoke. This additional Tax would furnish about 300,000 l. a Year, and would so little exhaust the Purses of our Poor, that there would be no just Cause for Complaint.

To Sum up all as I have mention'd, the State of my Projections stands thus. A Tax on Wainscoting and Hangings 200,000 l. per Ann. On Horses 300,000 l. Cutlery-Ware, &c. 200,000 l. Batchelors and Marriages 100,000 l. Ale Licence, &c. 150,000 l. Additional Duties on Tobacco, Spices, &c.

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300,000 l.

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300,000 l. a Year; these amount in the whole to 1,250,000 l. per Ann. at the least they would bring in a Million clear, making very large allowances for Deficiencies in the Calculation. On the Security of these Funds, settled for the Space of a few Years, three or four Millions of Money might be easily rais'd, which at this Time would be a very great Service to the Government, towards satisfying the Publick Debts.

Thus I have concisely gone through my several Schemes for raising of Money, and I am not without hopes that some of them will appear both rational and practicable: In behalf of which, I have nothing more to add, either with respect to my self or the Persons propos'd to be taxed; but that,

Aliquis non debet esse Judex in propria Causa.

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THE LAW S OF TAXATION.

THERE is no Nation in the World but requires Taxes and Imposts to be laid upon the People, either for supplying the Exigencies of the State, or the Support of the Dignity and Honour of the Crown; and we are peculiarly happy in *Great Britain*, that we are not subject to the Will of the Prince, but the Lords and Commons, our Representatives in Parliament, in Conjunction with him.

For by the 25 *Ed. 1.* It is declared, That no Aid or Tax can be levied without the Assent of the Lords and Commons: The extraordinary Proceedings of King *Charles* the first, relating to Ship-Money, in Opposition to this Statute, were vacated and declared null; and whenever the Kings of *England* have attempted to strain the Prerogative beyond this Law, they have, like that unfortunate Monarch, found great Inconveniencies ensue.

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The first Statute that lays a Tax upon the Subject is 9 H. 3. By this Act the Fifteenth of all Moveables was granted to the Crown; and by 4 R. 2. a Tenth of the Clergy was likewise granted. But the Laws of *England* are so tender in Behalf of the Subject, that the 1 R. 3. enacts, That the People of this Realm shall not be charged with any Taxation, called a Benevolence, or any such like Exaction or Imposition whatsoever.

The 14 Ed. 3. granted the ninth Fleece, Lamb and Sheaf, for Maintenance of the Wars, preserving Rights, &c. And the next Law relates to *Scavage* or *Shevage*, for Merchandize, prohibiting a Distress by Mayors, Sheriffs, Bailiffs, &c. 19 H. 7. This Statute is now of very little Use: But 14 H. 8. exacted by way of Loan 10 l. in the Hundred of all Lands, Jewels, &c. Fifteenths and Tenths were granted to Q. Eliz. The 13 Car. 2. granted a free and voluntary Present to his Majesty; and it is thereby expressly mentioned, That no Commissions or Aids of this Nature can be issued or levied but by Authority of Parliament; and that the Supply given was not to be an Example to future Proceedings.

In the 14 of Car. 2. was granted the Duty, so very much complained of, called Hearth-Money. Every House, Edifice, Chamber and Lodging was charg'd 2 s. yearly, for every Fire-hearth and Stove therein. Owners of Houses, &c. were, within six Days after Notice by the proper Officer, to deliver in an Account in Writing under their Hands, of all their Hearths and Stoves, and pay the Tax. In case of Neglect or Refusal, the Officers were empowered to levy the Duty by Distress and Sale.

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The Collectors were to pay it to the High Constables of the Hundreds, and they in ten Days to remit it to the Sheriffs, deducting a Penny in the Pound for their Pains: And the Sheriffs to pay the Money into the Exchequer, deducting 4 d. in the Pound. Houses under 20 s. per Ann. and the Party having no other Lands above 20 s. a Year, nor Goods of 10 l. Value, the two next Justices might discharge from the Tax. The Occupiers or Tenants, and not the Landlords, were charged with the Duty; and Justices of the Peace, Chief Magistrates, Constables, &c. were to be assisting in the Execution of the Act.

In this Reign was likewise established the Wine-Licence Revenue; the King to appoint Commissioners under the Great Seal, and other Officers, &c. who are to license all Retailers of Wine, under certain Rents and Conditions: And Persons selling Wine without such Licenses are liable to a Penalty of 5 l. This Revenue was granted to the King, his Heirs and Successors.

The profitable Revenue of the Post-Office was also projected and brought to Perfection in this Reign; and first settled on James Duke of York (afterwards King James) and the Heirs male of his Body.

In the first Year of King James II. an Aid was granted to the King on French and East India Goods, &c. And upon the Revolution the publick Expences were so considerably increas'd, by domestick Quarrels and Wars abroad, that new Taxes were almost perpetually requir'd.

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The 1 *W. and M.* granted an Aid to their Majesties of 68820 *l. per Month*, for six Months. A Twelve-Penny Poll-Tax was likewise granted in this Year; every 100 *l.* in Money, &c. was liable to a Payment of 10 *s.* and Offices, &c. were charged 12 *d. per Pound*. These Taxes were granted for reducing of *Ireland* to the Obedience of King *William*.

At the latter end of this Year was also given One Shilling *per Pound* on Lands, &c. for one Year, for the Defence of the Realm against all Invasions; and their Majesties were empowered to appoint Commissioners for Management of the Tax, being Resident and having Real Estates of 100 *l. per Ann.* in their respective Counties. Commissioners were afterwards declared qualified, who had Estates of 1000 *l.* Value.

This Act was succeeded, in the second Session, with an Act for granting to their Majesties an Aid of 2 *s.* in the Pound for one Year; to be paid by four quarterly Payments. For the levying of this Tax there was a Power of Distress, if not paid within four Days; and Assessors, Collectors, or Receivers, neglecting their Duty, might be fined by the Commissioners from 5 *l.* to 10 *l.* Head-Collectors neglecting their Duty were liable to a Forfeiture of 20 *l.* and Receivers General 500 *l.*

An additional Poll was about this time granted for the more effectual Reduction of *Ireland*; and by this Act Tradesmen, &c. worth 300 *l.* Officers of Courts, and Clergymen, having Estates in any Ecclesiastical Benefice of 300 *l.* Value, were to pay 20 *s.* as Gentlemen. The Tax to be executed by the Commissioners of the Land-Tax.

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In the second Year of King *William* and Queen *Mary*, an Act pass'd for raising Money by a Poll and otherwise, towards the reducing of *Ireland*, and prosecuting the War against *France*. This was a Twelve-Penny Poll, besides Quality; the same as was granted in the first Year of this Reign. At this time likewise pass'd an Act for granting an Aid to their Majesties of the Sum of 1651702 *l.* 18 *s.* viz. 137641 *l.* 18 *s.* 2 *d. per Month*, for twelve Months. To be paid quarterly, and executed by the Commissioners named in the Act.

The next Year this Act was continu'd; and the Government finding the great Benefit of it, in the 4th of King *William* and Queen *Mary*, 4 *s.* in the Pound was granted to their Majesties to enable them to carry on a Vigorous War against *France*. By this Act their Majesties had a Power to constitute Commissioners out of Persons having 100 *l. per Ann.* Real Estates.

In the 4 & 5 *W. & M.* An Act was pass'd for Reveiwing of the Quarterly Poll granted in the last Sessions. And by 5 *W. & M.* 4 *s.* in the Pound was granted on Lands: But none to be Commissioners in the Counties who did not pay 20 *s.* quarterly to the Poll; Commissioners in Cities, &c. were likewise disabled if they did not contribute 20 *s.* Quarterly as Gentlemen, or 10 *s.* quarterly as Tradesmen, worth 300 *l.* Assessors were to be sworn, by this Act.

By the 5 & 6 *W. & M.* certain Rates and Duties were granted on Salt, (viz. three Pence *per Gallon* for Salt imported, and three half Pence *per Gallon* for Salt made in *England*;) Additional Duties on Beer, Ale, &c. as a Fund

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for raising one hundred and forty thousand Pounds a Week, for Payment of one Million to be raised by way of Lottery. The Duties on Salt are since made perpetual; and Salt not enter'd with the proper Officers, shall be forfeited.

Foreigners as well as Natives to contribute towards advancing the Sum. The Tickets to be 10 *l.* each, and be in Number 100,000 whereof twenty-five thousand to be Benefits, or fortunate Tickets, amounting in the whole to 40,000 *l. per Ann.* Annuities are granted by this Act for sixteen Years to the fortunate Adventurers, and those which are not fortunate are Entitled to 20 *s. per Ann.* for each Ticket, payable half Yearly.

Another Poll-Tax was pass'd in this Year; and what was more considerable, Tonnage-Duties were granted, &c. for raising 1,500,000 *l.* for establishing the Bank of *England*, &c. Out of these Duties one hundred thousand Pounds *per Ann.* were appropriated to Persons as should make voluntary Subscriptions, and their Heirs. No Person or Body Politick were to subscribe above the Sum of ten thousand Pounds; the Corporation not to give Security for more than 1200000 *l.* Nor to trade with the Stock under the Penalty of forfeiting treble Value.

The next Tax in this Year was a Stamp-Duty, on Parchment, Paper, &c. Their Majesties were empower'd under the Great Seal to appoint Commissioners and Officers for executing of this Act: And if any such Commissioner or Officer shall fix the Mark or Stamp, before the respective Duties thereon charg'd, be duly paid or secur'd, he is to forfeit for every such Offence 100 *l.* And if any Person ingross

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gross or write, or cause to be ingross'd or written, upon any Vellom, Parchment, or any thing for which the said Vellom, &c. is hereby charged, before it be mark'd or stamp'd; or that shall be mark'd or stamp'd for any lower Duty than by this Act is payable, the Offender for every such Offence shall forfeit 500 *l.* This Penalty is reduc'd to 5 *l.* by a subsequent Act.

Bills of Exchange, Accompts, Bills of Parcels, Bills or Notes, not seal'd, for Payment of Money; Probates of Wills, Letters of Administration of Seamen and Soldiers are exempted from the Duty.

The Duty was first from 40 *s.* for Letters Patents, &c. to 6 *d.* for Parchment, Paper, &c. for any common Deed or Writing; but since, the Duties have been doubled, and some of them trebled, so that at this Time three six Penny Stamps is required for all common Business.

In the 6 *W. & M.* A Land Tax Bill pass'd for 4 *s.* in the Pound, for one Year, and for applying the yearly Sum of three hundred thousand Pounds, for five Years out of the Duties of Tonnage and Poundage, and other Sums of Money payable upon Merchandizes, exported and imported, for carrying on the War against *France*, with Vigour. Great part of this Money was appropriated for the Use of the Navy; and over and above the Ships of War for the Line of Battle, and Convoys to remote Parts, four Third-Rates, sixteen Fourth-Rates, thirteen Fifth-Rates, and ten Sixth-Rate Ships were by this Act to be appointed by the Admiralty, as Cruisers for Security of Trade.

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Anno 6 & 7 W. 3. A Duty was laid upon Births, and Burials, Marriages, and Batchelors. For Burial of a Duke 50*l.* of a Marquess 40*l.* Earl 30*l.* Baron 20*l.* Baronet 15*l.* Knight Batchellor 10*l.* Esq; 5*l.* and so down to 10*s.* according to Persons Qualities, from the greatest Estate to 50*l.* per *Ann.* or 600*l.* Personal Estate. A common Person 4*s.* payable by the Heirs, Executors, or Administrators of the deceas'd, before any other Debts or Duties whatsoever; and for those under Age, by the Father, Mother, Guardian, &c. And for a Wife, by the Husband.

For Birth of a common Person 2*s.* and over and above for a Duke's Son 30*l.* a Marquess's eldest Son 25*l.* an Earl's Son 20*l.* a Baron's 15*l.* Baronets, Knights, &c. 5*l.* and so descending to 10*s.* for Persons having 50*l.* a Year real Estate, or Personal Estate of 600*l.* Value. To be paid by the Father, Mother, or Guardian, &c.

For the Marriage of a common Person (except such as receive Alms) the Sum of 2*s.* 6*d.* And over and above of every Duke 50*l.* Marquess 40*l.* Earl 30*l.* Baron 20*l.* Eldest Son of a Duke 30*l.* Of a Marquess 25*l.* Of an Earl 20*l.* Baronets 15*l.* Knights Batchelors 10*l.* Esqs; 5*l.* Of every Archbishop 50*l.* Bishop 20*l.* Dean 10*l.* Doctors in Divinity, Law, and Physick, 5*l.* &c. Of every Person having 50*l.* per *Ann.* or 600*l.* Personal Estate 1*l.* and the Sons of such, 10*s.* Payable by the Husband on Demand.

Every Batchelor above the Age of Twenty-five, (not receiving Alms) so long as he continued a Batchelor; and every Widower, having no Child or Children (except such as receive

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ceive Alms) so long as he continued a Widower 1*s.* yearly, and over and above, the fourth Part of what was to be paid for his Burial. Commissioners for the Land-Tax were appointed Commissioners for executing of this: And Duties for Burial of such as receive Alms, were to be paid by the Churchwardens and Overseers of the Poor of the Parish where such Persons were last relieved or maintain'd.

Persons under the Age of one and twenty not residing at the Time of their Deaths with Father or Mother, their Burial-Duty was to be paid for by the Housekeepers where such Person should die, and they to receive it again of the Father, if living, or of him or her that should be Guardian or Trustee of such Child. And all Persons in Holy Orders were in their respective Parishes to keep a Register-Book of all Persons buried, christned or born in their several Precincts, to which the Collectors and all Persons concern'd, were to have free Access at seasonable Times; under the Penalty for Refusal or Neglect, of the Sum of 100*l.*

By 6 & 7 W. 3. For explaining and regulating the Act 5 & 6 W. & M. For several Duties upon Vellom, Parchment, and Paper. it is declared, That the said Act shall not be construed to charge any Warrant or Recognizance made or taken before any Justice of the Peace, Certificates of Marriage, Proceedings in Courts-Martial, Surrenders of Copyhold Estates, or Copies belonging to such Estates; but these last are charged by a late Act.

For carrying on the War against France, the 6 & 7 W. 3. c. 18. enacts, That certain Duties shall be paid to his Majesty for Glass-Ware, Stone and Earthen Bottles, Coals and Culm, for

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for all Quart Bottles of Green Glas, &c. made within this Kingdom, or imported into the same; and all Quart Stone and Earthen Bottles, 1 s. per Dozen, Pint Bottles 6 d. and so in Proportion for those holding less or more than Pints or Quarts. For Flint-glas, Works made or mix'd with Cryстал, Looking-glas Plates, and Coach-glas Plates, &c. a Duty after the Rate of 20 l. per Cent. Window-glas, or Glas us'd in Glazing Windows, made here, or imported, 10 l. per Cent. And all other Glas Works, or Wares not particularly charg'd, 15 l. per Cent.

The Commissioners of the Treasury to appoint Commissioners or Surveyors for the said Duties; who were to substitute Officers under them; and all Makers of the said Wares, before they kindled any Fire for their Work, were oblig'd to give Notice to such Officers, under the Penalty of 10 l. and make Entries of their Works, or give true Accounts daily, and within three Months after pay the Duties; but if the said Manufactures were transported, they were to have their Duties paid back, &c.

Half these Duties on Glas, and Glas Wares, and the whole Duties on Stone and Earthen Ware, were taken away by 9 & 10 W. 3. And afterwards the remaining half Duty on Glas and Glas Wares were taken of, per Stat. 10 & 11 W. 3.

In the 7 W. 3. was granted an Aid of 4 s. in the Pound by a Land-Tax, for one Year, to carry on the War against France; with the same Clause relating to Cruisers and Convoys, for the Security of our Commerce, as by 6 W. 3.

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By 7 & 8 W. 3. was granted for seven Years a Duty upon Windows. Every Dwelling-house inhabited (except Cottages) to pay 2 s. per Ann. to the Crown, and for every such House having ten Windows, or more, but under twenty, the Sum of 4 s. Yearly, over and above the said 2 s. and for every such House having twenty Windows, or more, the Annual Sum of 8 s. over and above the said 2 s. This Duty is charged on the Inhabitants or Occupiers of Houses, their Executors, &c. and not on the Landlords. The Commissioners for the Land-Tax are appointed Commissioners for executing this Act, in their respective Counties, and they to appoint Assessors, &c.

Collectors are to be appointed in every Parish, for whom the Parish shall be answerable. They may distrain the Goods and Chattels of any Person who shall refuse to pay the Tax, and sell the Distress in four Days. At the end of the Year the Collectors are to deliver a Copy of the Assessment with the Collection made, &c. and the Names of substantial Inhabitants, who they think fit to succeed them in their Office, to two Justices of the Peace, who are to allow the same. Three Commissioners may impose on any Assessor or Collector, who neglects or refuses to perform his Duty, a Fine not exceeding 20 l. Dwelling-houses, the Inhabitants whereof are by reason of their Poverty exempted from the Parish-Charges to the Church and Poor, are excepted out of the Act, as Cottages. Justices of Peace are appointed Commissioners after the first Year; and Constables, &c. are to be assistant in the Execution of this Act.

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The Receiver General has an allowance of 2*d.* per Pound for all Moneys by him paid into the Exchequer. Every Collector 3*d.* per Pound for what he shall pay to the Receiver General; and to the Commissioners Clerks 1*d.* per Pound is allow'd, payable by the Receiver General.

Any Persons, Native or Foreigners, might lend his Majesty, upon the Security of this Act, any Sum not exceeding 1200,000*l.* at the Rate of seven per Cent. for the Moiety thereof first advanc'd, and eight per Cent. for the remaining Moiety, and have Tallies of Loan, &c. The 8 *Anne* granted additional Duties on Windows, for 32 Years, (*viz.*) 10*s.* for every Dwelling-house having twenty Windows, or more, and under thirty; the same Duty as was inflicted by the former Act. And the former Duties by 5 *Anne* are made perpetual.

The 7 & 8 *W.* 3. grants to the King, his Heirs and Successors for ever, a Duty upon all sorts of Tobacco-Pipes, and Stone and Earthen Wares made in *England*, or imported. Glaz'd Tobacco-Pipes are charg'd after the Rate of 1*s.* 6*d.* for every Gross, unglaz'd Pipes 1*s.* per Gross; and for all Wares made of Earth or Stone, (*China* Ware excepted) are to be answer'd a Duty of 10*l.* for every Hundred of the real Value. Pipes imported pay after the Rate of 5*s.* the Gross.

The Duties on Pipes and Earthen Wares made here, shall be under the Management of the Commissioners for the Tax on Glass Bottles, Glass Ware, &c. And of such Goods imported, the Commissioners of the Customs are appointed Managers. Makers of Pipes and Earthen Ware, are to give Notice in Writing to the

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the Commissioners or Officers appointed, of the Place or Places where they usually make, bake, or burn the said Manufactures, with their Names and Places of Abode, &c. or shall be liable to a Forfeiture of 20*l.*

The like Notice is to be given by the Makers as often as they fill any Pot, Kiln, Furnace, Oven, or other Place, for Baking or Finishing, before they uncover, open, draw, or remove any of the said Wares, that the Officer may be present; the Officer is to have a true Entry of the said Goods so baked, burnt or made, sign'd by the Maker or Owner, containing the several Kinds, Numbers, and Qualities, and real Value of such as are to pay by the Value; and shall not remove any of the said Goods, without Warrant sign'd by the Officer. And if any such Makers of Pipes, &c. set up or use any Kiln, Oven, or Furnace, without giving Notice, or shall burn new and old Pipes together, or endeavour to defraud the King of his Duties, by not making true Entries, removing the Wares without a Warrant from the said Officer, or by concealing any of the said Commodities, for every Offence they shall forfeit 20*l.* and all the Goods, one Moiety to the King, the other to the Seizer.

The Officers appointed to inspect the Works and Work-houses, are to have free Ingress, Egress and Regress, and in the Day-time have Liberty to search: And if any Owner of such Work-houses, &c. refuse Entrance to such Officer, he shall forfeit 5*l.*

The Duties upon Pipes and Earthen Wares, are to be paid down by the respective Makers, at the Time of Entry, or otherwise secur'd by Bond, for Payment at the end of three Months.

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But if any of the said Wares are broken, or otherwise rendred unfit for Sale, upon drawing from the Kilns, &c. no Duty shall be payable for the same, but the proper Officer is to see them destroy'd.

By 8 W. 3. An Act pass'd for an Aid to his Majesty by a Land-Tax of 3 s. in the Pound, and several Subsidies and other Duties payable for one Year, &c. There is a Clause in this Act enabling his Majesty to borrow any Sum, not exceeding 1500,000 l. at the Rate of 8 l. per Cent. on the Credit of the Tax of 3 s. in the Pound: A distinct Register of which is to be kept in the Exchequer, and the Interest paid in course every three Months. The Lord High Treasurer, or Lords Commissioners of the Treasury, were to issue Bills at the Exchequer for Money advanc'd, for the Use of the War, which pass'd current in all Payments for Military Aids and Supplies.

The Statute 8 & 9 W. 3. imposes a Duty of 20 l. per Cent. for two Years on all Paper, Vellum and Parchment made in this Kingdom; and 25 l. per Cent. for Paper, &c. imported, above all other Customs and Duties. The Duties on Importations are to be collected by the Officers of the Customs, according to the true Value ascertain'd by the Oath of the Importer: And the Tax upon the said Commodities made within the Realm, to be ascertain'd by Commissioners thereunto appointed, under the Direction of the Commissioners of the Treasury: Wherein if there happen to be any Controversie, the Value of the Goods shall be determin'd by Affidavit of the Makers, with Liberty to his Majesty's Officers to take such Goods at the Value specify'd.

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The Makers of Paper, &c. to give Notice in Writing of the Place where such Manufactures are usually made, and their Names and Places of Abode, under the Penalty of 20 l. They are not to make the same but in such common Places, whereof they shall have so given Notice, and within five Days make true Entries with his Majesty's Officers.

The Duty is to be paid in six Months; and the Officers are to search and see what Quantities of the said Commodities are making, who are not to be refus'd Entrance, under the Penalty of 10 l. And if any Persons shall endeavour to defraud his Majesty of his just Dues, they shall forfeit 50 l. and the Goods conceal'd.

Any Persons might lend on the Credit of this Act 125000 l. at 8 l. per Cent. Interest free from Taxes, to be paid every three Months, till Repayment of their Principal; and the Orders for Repayment of Loans to be assignable.

By 8 & 9 W. 3. for three Years was granted a Duty on all Leather tanned, tawed, dressed, or made in this Kingdom, or imported (over and above all other Duties) of 15 l. per Cent. of the true Value of such Leather. The Treasury to appoint Commissioners for the said Duty, who may substitute Deputies or inferior Officers under them, for the Collection and Management of the Tax. All Tanners, Curriers, &c. are to give Notice in Writing to the proper Officer of every Tan-house, Yard, &c. and the Number of Pits or Fats therein, with their Names and Places of Abode, &c. before they make use of such Yards, &c. under the Penalty of 50 l. The Officers are to be permitted to take an Account of the Number and

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and Quality of all Hides, &c. taken out of the Wooze; and within three Days after the taking out, a true Entry is to be made with the proper Officer; who may enter into any Tan-yard, Work-house, &c. to take Notice of the Quantity of Leather, taken out of the Woozes, &c. And being refus'd, such Tanner, &c. shall forfeit the Sum of 5 *l.*

If any Tanner, &c. endeavours to defraud his Majesty of any of the said Duty, by using any private Tan-yard; or not making due Entries, or carrying away without Permission or Notice, or fraudulently conceal any Leather, he shall forfeit 20 *l.* and the Leather so conceal'd, not entred, or unlawfully carried away. Tanners, &c. are once in three Months to account with the proper Officer for all the Hides, &c. according to the Entries thereof, and discharge the same by Leather sold and paid for, or by Leather remaining not carried out, or by Leather carried to Market by Permission, and unfold; which Account every Tanner is to make upon Demand, under the Penalty of 20 *l.* Selling Leather otherwise than according to this Act, or buying or contracting to carry away the same before the Value is registred, and the Duty satisfied, incurs a Forfeiture of 40 *l.*

All the Monies arising by the Duties on Leather, are appropriated to pay off the Remainder of 564700 *l.* lent on the Credit of 6 & 7 *W. 3.* for granting certain Duties on Glass Wares, Stone and Earthen Bottles, &c. and the Interest thereof; and shall be weekly brought into the Exchequer for that Purpose, and not diverted to any other Use.

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By a subsequent Act the Duties on Leather are, for *Russia* Hides Imported 2 *d.* per Pound, &c. Hides tanned in *England* 1 *d.* per Pound, &c. And the Penalties are encreased. See 9 *Ann.*

In the 8 & 9 *W. 3.* was also laid a Tax upon Hawkers, Pedlars, &c. Such Persons going from Town to Town, and carrying, selling, or exposing to Sale, any Goods, Wares, or Merchandizes, are to pay a Duty of 4 *l.* And travelling with a Horse, Ass, or Mule, or other Beast bearing Burden, double that Sum. If any Hawkers, &c. shall be found trading without a License from the Commissioners, such Person shall for every such Offence forfeit the Sum of twelve Pounds. And every Person so trading, who upon Demand refuses to shew to any Justice of the Peace, Mayor, Constable, &c. his or her License for such Trading, shall forfeit 5 *l.*

Any Person may seize and detain a Hawker or Pedlar, 'till such time as they produce a License, if they have any; if not, 'till Notice is given to the Constable, or some other Parish Officer, who is to carry such Offender before a Justice of Peace, and upon Confession or due Proof of Trading, and no License produc'd, the Sum of 12 *l.* shall be levied out of the Offender's Goods and Wares. Forging or counterfeiting any License, or travelling with such, incurs a Penalty of 50 *l.* By a subsequent Act, Hawkers, &c. refusing to produce their Licenses on Demand, are liable to the same Forfeiture, as Travelling without License: And lending their Licenses to Hire is made subject to a Penalty of 40 *l.*

This Act was made at first for one Year; and not to extend to prohibit any Person from selling Acts of Parliament, Prayers, Proclamations,

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ons, Gazettes, licenced Almanacks, or other licenced Papers; or Fish, Fruits, or Victuals; or to hinder the Makers of any Goods or Wares, their Children, Servants, or Agents, from carrying abroad, and selling the same in any publick Fair or Market, or elsewhere: nor any Tinker, Cooper, Glazier, Plummer, &c. from going about, and carrying with them proper Materials for mending Vessels, Household-Goods, &c.

By 9 & 10 W. 3. The Sum of 1,484,015 l. was granted by a Land-Tax for one Year. All Persons, Natives or Foreigners, might lend his Majesty on the Credit of this Act, any Sum not exceeding 1,400,000 l. with Interest, after the Rate of 8 l. per Cent. per Ann. of which two hundred and fifty thousand Pounds was to be applied towards discharging the Army. This Tax was 3 s. in the Pound.

In this Year was also granted an additional Stamp-Duty on Parchment, Paper, &c. Any Person who shall counterfeit any of the said Stamps or Marks, or the Impression of the same, or shall vend any Vellom, &c. with such counterfeit Marks, shall be guilty of Felony, without Benefit of Clergy, and suffer Death accordingly.

There was likewise granted in this Year additional Duties on Salt, &c. as a Fund for raising a Sum, not exceeding two Millions, at 8 l. per Cent. on Annuities, and for settling the Trade to the *East Indies*.

For disbanding the Army, providing for the Navy, &c. by 10 & 11 W. 3. It was enacted that one Million four hundred eighty four thousand and fifteen Pounds, be levied and paid for one Year, out of the several Counties, Cities,

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ties, Towns, &c. in *England*, in the Act mentioned. There's a Clause of Loan in this Act for any Sum not exceeding 1,400,000, at 7 l. per Cent. Interest: Out of the Monies arising by this Act, six hundred thousand Pounds was appropriated for disbanding the Army, Subsistence, clearing of Guards and Garrisons, the Debts of the Ordinance, &c. And the remaining eight hundred thousand Pounds, applied for the Navy and Sea Service, &c.

By 11 & 12 W. 3. An Aid was granted to his Majesty by a Land-Tax; and by Sale of forfeited Estates in *Ireland*. The Lands forfeited were vested in Trustees or Commissioners, who had Power to appoint Registers, Clerks, Surveyors, &c. and to proceed summarily, determine by Examinations on Oath, &c. and to commit Persons refusing to appear. Sale of the Estates was to be by Auction, to the highest Bidder; and any Person or Society might purchase. Persons possess'd of Lands, &c. vested in the Trustees, to render just Accompts, and Occupiers committing Waste to pay treble Damages. Debtors making a Discovery of their Debts due to the Attainted, were discharged of a third Part; and discovering Goods, an Allowance was made of a fourth Part.

The Act pass'd in this Reign for Sale of forfeited Estates, on the late Rebellion, was in all Respects agreeable to the preceding one; only the Estates by the latter are to be sold for the Use of the Publick, and none but Protestants have a Privilege to purchase.

In this Reign, and the succeeding one, were pass'd the Acts relating to Hackney-Coaches, and Chairs, in *London* and *Westminster*; ap-
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pointing Commissioners, &c. for Licensing of such, under certain monthly Payments to the Crown. Eight Hundred Coaches, and two Hundred Chairs are allowed to be licensed within the Liberties of *London* and *Westminster*; and the Commissioners not to license beyond that Number, under the Penalty of 100 *l.* Persons driving without License, or not having Numbers to their Coaches, to forfeit 5 *l.* Driving on *Sundays* without being appointed, is liable to the same Penalty; and refusing to go for their Fare incurs a Forfeiture of 40 *s.* The Duty for Licensing is 5 *s.* a Week for a Coach, to be paid monthly; and 10 *s.* *per Annum* for every Chair, to be paid quarterly. The last Act made in the Year 1711, was for 32 Years; and the Commissioners have Power to make By-Laws, &c. approved by the Lord Chancellor, and the two Chief Justices, and Chief Baron, or by any three of them.

The 1 *Ann.* grants an Aid to her Majesty by divers Subsidies, and a Land-Tax of 4 *s.* in the Pound for one Year, for carrying on the War against *France* and *Spain*. This Statute was the same as the former Acts relating to this Tax.

By 2 *Ann.* An Aid was granted to her Majesty of 4 *s.* in the Pound on Lands for that Year. The like Acts pass'd for granting a Land-Tax of 4 *s.* in the Pound in the 3, 4, 5, 6, 7, 8, and 9 Years of the late Queen, with Clauses of Loan, &c.

In the 8 & 9 *Ann.* for raising 500,000 *l.* by way of Loan, certain Duties were granted to the Crown for five Years, of 4 *d.* *per* Pound on Wax Candles imported; and for all other Candles imported, one Half-Penny *per* Pound.

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For Wax Candles made in *Great Britain*, and other Candles the like Duty, to be paid by the Makers and Importers.

These Duties are under the Management of the Commissioners of the Customs, and of the Excise. Persons making Candles for Sale are to give Notice in Writing at the Office of Excise of their Melting-houses, Coppers, Furnaces, Moulds, &c. us'd for Melting Wax or Tallow; and not to alter the same without the like Notice, under the Penalty of 50 *l.* one Moiety to the Crown, the other to the Person who will sue for the same. Chandlers are likewise to make true Entries in Writing at the next Office of Excise, of all Candles made, the Weight, Number, Size, &c. which Entry is to be on Oath of the Maker, on pain of forfeiting the Sum of 20 *l.*

Officers may enter the Houses of Chandlers, &c. by Day or by Night, but if by Night, then in the Presence of a Constable, and weigh the Candles, or otherwise take an Account of them, and make a Return thereof to the Commissioners, and such Return shall be a Charge to the Maker, with whom they are to leave a true Copy. Obstructing the Officer in the Execution of the Act incurs a Forfeiture of 20 *l.* Makers of Candles removing, carrying, or sending away any Candles, of which the proper Officer hath taken no Account of the Duties, and without giving to such Officer two Days Notice of his Intention to remove the same, shall forfeit 20 *l.* And they are to keep all Candles which have not been survey'd separately from those which have, for the like Space, under the Penalty of 50 *l.*

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Makers of Candles fraudulently hiding or concealing them, or any Materials for making them, forfeit 20 *l.* for every Offence. Candles and Tallow, Coppers, &c. found in private Work-houses shall be forfeited. And no Candles are to be sold but in some Publick Shop, Fair, or Market, under the Penalty of 5 *l.*

The Duty on Candles is to be paid every Month in *London*, and six Weeks after Entry in the Country, under the Penalty of forfeiting double the Duty; and double the Value of the Candles, if they sell or carry out any after Default in Payment. The Commissioners, &c. may compound with private Persons, making Candles, to be spent in their Houses at 1 *s.* per Head per *Ann.* But if they sell any they shall be liable to a Forfeiture of 5 *l.*

These Duties were granted for ever by a subsequent Act.

The 10 *Ann.* grants Duties upon Soap, Paper, Stamp'd Vellum and Paper, chequer'd and striped Linens, Callicoes, &c. for 32 Years, as a Fund for raising 2,241,740 *l.* by way of Lottery; and for clearing the Principal and Interest at 6 *l.* per Cent.

The Duties upon Soap are 2 *d.* per Pound for all Soap imported, and 1 *d.* per Pound for all Soap made in *Great-Britain*. Soap landed before due Entry made, and the Duty paid, is liable to Forfeiture. All Soap-makers are to give Notice of their Boiling-houses, &c. under the Penalty of 50 *l.* And Entries to be made every six Weeks under the like Penalty. Soap-makers are not to charge any Copper, &c. with Materials for making of Soap, or fill out any Soap from the same, between the Hours of ten at Night, and five in the Morning,

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ing, without first giving Notice to the proper Officer, under the Penalty of 20 *l.* The other particular Penalties, are the same with those in the preceding Act relating to the Duty on Candles.

The Tax on Paper by this Act is 1 *s.* 6 *d.* per Ream for Demy; Fine 1 *s.* Demy Second. Crown Fine 1 *s.* Crown Second 9 *d.* Fool's-Cap Fine 1 *s.* Fool's-Cap Second 9 *d.* Fine Pots 1 *s.* Second Pots 6 *d.* per Ream, made in *Great-Britain*. And the Duty for Foreign Paper imported, is much more considerable.

The Duties on chequer'd and strip'd Linens are 15 *l.* per Cent. *ad valorem*, for any of those Goods printed or dyed in Foreign Parts, and imported here; Silks printed in *Great-Britain* (except Handkerchiefs) 3 *d.* for every Yard Square: All Callicoes, printed or dyed in *Great-Britain* (except such as shall be dyed throughout of one Colour) 3 *d.* per Yard in Length, reckoning Yard-wide. All Linen and Stuffs (except Stuffs made of Woollen) printed or dyed, &c. in *Great-Britain*, Three-half-Pence for every Yard in length. The Crown or Commissioners of the Treasury are to appoint Commissioners for this Duty, who may substitute inferior Officers, &c. Callicoe-Printers, &c. are to give Notice of their Names and Places of Abode, &c. on Forfeiture of 30 *l.* and make Entries, &c. under the Penalty of 50 *l.* Fraudulent Concealments incur the Forfeiture of 20 *l.* and the Goods; and if Printers of Callicoes remove any Silks or Callicoes before the Officer has taken an Account of them, the Penalty is 20 *l.* Carrying them away without being mark'd with a Stamp or Seal, denoting the charging of the Duties, the same shall be forfeited and seized,

or the Value thereof recover'd of the Draper or other Trader in whose Possession they are found; one Moiety to the Crown, the other to the Informer.

The taking off the Duty on Printed Silks and Stuffs, and doubling or trebling the Duties on Callicoes imposed by this Act, would go a great way in effecting a Remedy of the Grievances the Silkweavers and Clothiers now lie under, with respect to the universal Wear of Callicoes, which of late has occasion'd such Disorders in this City.

Amongst the Stamp-Duties granted by this Act, 1 s. is impos'd for every Advertisement in the *London Gazette*, or any other printed Paper made publick weekly. On Books and Pamphlets, a Halfpenny for every half Sheet; larger than half a Sheet, and not exceeding a Sheet 1 d. Books larger in Quantity than a Sheet, and not containing six Sheets in *Octavo*, twelve Sheets in *Quarto*, or twenty Sheets in *Folio* 2 s. for every Sheet in the Copy. (But Votes of Parliament, Books of Devotion, Bills of Mortality, &c. are excepted) The Penalty for Default in Stamping is 10 l. And publishing without such Stamps 20 l. subject to Mitigation by Justices of Peace, not under a fourth Part.

Any Person might contribute to the Lottery established by this Act, by paying several Sums of 10 l. for each of which the Contributors to be entitled to one Lot. Managers and Directors to be appointed, who were to meet at a Publick Office, keep Books, deliver Tickets, &c. The Benefit Tickets were one of 12000 l. another of 5000 l. a third of 4000 l. two of 3000 l. and 2000 l. each, ten of 1000 l. eighteen of 500 l. thirty of

of 200 l. a hundred of 100 l. five hundred and sixty of 50 l. and nine thousand two hundred sixty nine of 20 l. each. Counterfeiting the Tickets, or altering the Numbers, made Felony.

The Duty on Soap and Paper is increas'd to half as much again, by 12 Ann. and the Duties on Silks, Callicoes, &c. doubled.

Besides these Taxes, there was granted 10 Ann. for 22 Years, a Duty on Cards and Dice; for every Pack of Cards 6 d. and every Pair of Dice 5 s.

All Makers of Playing-Cards or Dice, are to give Notice in Writing of the usual Place where they make them; which Notice must be given to the Commissioners of the Stamp-Duties, or their Officers next to the Place where they are made; and the like Notice is to be given as often as any Person shall set up or exercise that Trade in any House or Place, under the Penalty of 50 l. Making Cards or Dice in any Place not notified, is likewise liable to the same Forfeiture; and Card-Makers, &c. are to permit the Officers for the Duties to enter their Houses, and take an Account of the Cards and Dice made, under the Penalty of 10 l. And no Maker of Cards or Dice shall remove, or suffer them to be remov'd, until a Mark on the Dice, and Seal on the Paper and Thread inclosing every Pack of Cards shall be put by Order of the Commissioners for the Stamp-Duties, upon the Forfeiture of all such Cards and Dice remov'd, and treble the Value.

The Makers of Cards and Dice are once in eight and twenty Days to enter on Oath before the Commissioners of the Stamp-Duties, or their

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their next Officer, all the Cards and Dice which they have made in that Time, and once in six Weeks pay the Duties to the Receiver General of the Stamps, or the Officer for collecting the said Duties, under the Penalty of 20*l.* for every Default in making the Entry, and double the Duty for Nonpayment.

All Pieces of Ivory, Bone, or other Materials, made or used for Play or Game, with any Spots or Marks thereon to denote any Chance, shall be adjudged to be Dice, and charg'd with the Duty; and if there be more than six Chances on any one Piece of Bone, &c. then such one Piece shall be charged with the full Duty of 5*s.* And if there be more than the Number of Chances usually in a Pair of Dice, in such case a farther Duty is to be paid in Proportion to the Number of Chances, exceeding those of one Pair of Dice.

Any Person counterfeiting or forging a Seal, Mark, or Stamp, resembling the Seal made in pursuance of these Acts, or counterfeiting the Impression of the same on any Card or Dice, or any Thread or Paper enclosing the same, to defraud the Crown of the Duty; or uttering or selling Cards or Dice with such counterfeit Seal, Mark, or Stamp, knowing the same to be counterfeit; or privately or fraudulently using any Seal, Stamp, or Mark, provided and used pursuant to these Acts, so as thereby to deprive the Crown of the Duties, and being convicted thereof in due form of Law, shall suffer as a Felon.

Two Justices of Peace residing near the Place where any pecuniary Forfeitures, not exceeding 20*l.* shall be incurr'd touching any of the Duties under the Management of the Commissioners

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oners for the Stamp-Duties, may hear and determine the same upon Information or Complaint made within one Year after the Offence committed; and summon the Party accus'd, and the Witnesses, who not appearing, or standing in Contempt, shall be adjudg'd convicted of the Offence; and the pecuniary Punishment may be levied by Distress of his Goods, by Warrant under the Hands and Seals of the Justices; and sold if not redeemed in six Days; and if the Party be aggrieved by the Sentence of the two Justices, he is to appeal to the next Quarter-Sessions, where the same shall be finally heard and determin'd.

By 10 *Annæ*, An Act pass'd for granting an Aid by a Land-Tax, for one Year, of 2,042,591*l.* 9*s.* 4*d.* to be rais'd at 4*s.* in the Pound.

The 11 *Annæ* granted an Aid to her Majesty, to be rais'd by a Land-Tax in *Great Britain*, for the Service of that Year, by a Sum of 1,021,299*l.* 4*s.* 9*d.* Whereof 999,322*l.* 4*s.* to be rais'd in *England*, at 2*s.* in the Pound on Personal Estates, and 2*s.* on Lands at a Pound-rate; and 23,977*l.* 9*d.* to be rais'd in *Scotland* by an eight Months Cess of 2997*l.* 2*s.* 6*d.* per Month.

By 12 *Annæ*, enacted, That the Sum of 1,020,588*l.* 16*s.* 6*d.* be rais'd in *Great-Britain*; whereof 996,611*l.* 15*s.* 11*d.* to be levied in *England* at 2*s.* in the Pound on Personal Estates, and 2*s.* on Lands; and that the Sum of 23,977*l.* 0*s.* 7*d.* Residue of the Sum of 1,020,588*l.* 16*s.* 6*d.* shall be rais'd in *Scotland*, *ut supra*, out of the Land-Rent.

The 1, 2, 3 & 4, *Geo.* granted, the first 2*s.* and the others 3*s.* in the Pound on Lands for the Service of those Years; and by 5 *Geo.* it is

is enacted, That the Sum of 1,529,310 *l.* 2 *s.* 1 *d.* shall be rais'd in the Kingdom of Great-Britain, for that Year in the several Counties of England, &c.

Towards raising the same, all Persons, Bodies Politick, &c. having Estates in Lands, Ready Money, or Debts, &c. or in Goods, Wares, Merchandizes, &c. or Personal Estate (except desperate Debts, Stock on Land, Household-Goods, and Loans or Debts owing from the King) shall pay 3 *s.* per Pound for one Year, according to the true yearly Value thereof: And all Persons having any Publick Employment of Profit, (Military Officers in the Muster Master-General's Muster of the Army, or Navy excepted) and their Agents, Clerks, &c. shall pay 3 *s.* for every 20 *s.* they receive in one Year, for Salaries, Gratuities, Fees, &c. And all Persons having any Annuity, Stipend, &c. out of the Receipt of the Exchequer (not issuing out of Lands, &c. otherwise charg'd, or out of Annuities, &c. exempt from Taxes by Act of Parliament, and except the Prince of Wales's Annuities, &c.) are to pay 3 *s.* for every 20 *s.* per Ann. for every such Pension, &c.

All Manors, Messuages, Lands, &c. and all Quarries, Mines of Coal, &c. Iron-works, Salt-works, Parks, Chases, &c. Fishings, Tithes, Tolls, &c. all Hereditaments of what kind soever; and all Persons, Bodies Politick, &c. having any Manors, &c. shall be charg'd with as much Equality and Indifferency as is possible by a Pound-Rate, and the Moneys levied and paid into the Exchequer by four quarterly Payments.

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Commissioners are to be appointed in every County, the Lists of whose Names agreed on to act in each Division are to be deliver'd to the Receiver General; The Commissioners are to ascertain the several Proportions to be charged on every Hundred, &c. according to the Assessment on the Aid of 4 *s.* per Pound granted by 4 *W. & M.* They are to summon fit Persons to be Assessors, and charge them with the Execution of the Act; and the Persons summon'd not appearing, (having no lawful Excuse) or refusing to serve, shall forfeit a Sum not exceeding 5 *l.* nor less than 40 *s.*

Two of the most sufficient Persons in each Parish are to be appointed Assessors; who are to assess the full Sum given them in charge on all Ready Money, Debts, Personal Estates, Offices, Annuities, &c. and on all Manors, Lands, &c. and to bring with them a Certificate of their said Assessments, and return the Names of two able Persons to be Collectors of the Money assess'd, for whom the Parish shall be answerable Collectors appointed, refusing to serve, are liable to a Forfeiture, not exceeding 40 *l.*

The Assessors are to deliver a fair Copy of their Assessments to the Commissioners, who are to sign and seal two Duplicates thereof, and deliver one of them to the Collectors, with Warrant for collecting the same, and the other to the Receiver-General; whereupon the Collectors are to levy the Tax, by demanding the Assessments of the Parties themselves, or at the Place of their last Abode, or upon the Premises charg'd; and to pay the same to the Receiver-General, or his Deputy, at such Time and Place as the Commissioners shall appoint; but they are not oblig'd to travel above ten Miles from their Habitations. The

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The Receivers General, in a Month after Receiving of the Sums charg'd on any Hundred or Division, are to give the Commissioners a Receipt; and pay the same into the Receipt of the Exchequer within twenty Days. In case of Nonpayment to the Collectors, they may take Distresses, and make Sale in four Days, if the Assessment be not then paid. They may, by Warrant from the Commissioners, in the Day-time, break open Houses, Trunks, &c. to take such Distresses; and where there is no Distress, and the Assessment is not paid in ten Days after Demand, the Party shall be committed to Gaol until Payment.

Where Lands or Houses are unoccupied, and no Distress can be found, whereby the Parish is oblig'd to make good the Tax, the Collectors may at any time after enter and distrain; if Woodlands are assess'd and no Distress can be had, the Collectors (by Warrant from the Commissioners) may cut and sell so much Wood as will pay the Tax and Charges, but not Timber: And where any Tax on Tithes, Tolls, Profits of Markets, &c. is not paid within six Days, the Collectors have the like Power of seizing and selling.

Tenants are to pay the Tax, and deduct the same out of their Rent, and Landlords are to allow such Deductions. Persons griev'd in being over-rated, on Complaint to the Commissioners, may in six Days after Demand of the Assessment be reliev'd: And Appeals once heard and determin'd shall be final. If any Controversie arise relating to the Assessments which concern any of the Commissioners, such Commissioners shall withdraw during the Debate, or be liable to a Fine, not exceeding 20 l.

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Assessors, Collectors, &c. not doing their Duty may be fin'd by the Commissioners in a Sum not exceeding 40 l. to be levied by Distress or Imprisonment; and Collectors neglecting or refusing to pay the Moneys by them received shall be imprison'd, and their Estates seiz'd and sold: Colleges and Halls in the two Universities, the Colleges of *Windsor, Eaton, Winton, Westminster, Christ's Hospital, &c.* in respect of the Rents payable to them, are exempted from the Tax. But the Tenants to Colleges, Hospitals, &c. obliged by their Leases to pay Taxes, shall pay the same.

Auditors, Receivers, &c. of Chief Rents, Fee-Farm Rents, due to his Majesty, are to allow 3 s. in the Pound to the Parties paying the same, without Fee, under the Penalty of 10 l.

Officers of the Exchequer, &c. are to deliver to the Assessors of *London and Westminster*, true Lists of all Pensions, Annuities, Salaries, &c. payable at the Receipt; and in case of Nonpayment of the Tax, the Cofferer, &c. may stop the same out of such Salaries, &c. Any Person inhabiting in *London*, or any other City or Town-Corporate, and having Goods or Merchandizes, in any one or more Parishes or Wards within the same, shall be taxed for such Goods in the Parish where he dwells, and not elsewhere.

Commissioners are to assess the Assessors within their Division. Persons doubly charg'd in respect of several Places of Residence, &c. upon Certificate and Oath shall be discharg'd for so much as is certified; but if any by changing their Residence, &c. escape the Taxation, he shall be charged at treble the Value.

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Papists and reputed Papists, not having taken the Oaths of *W. & M.* and who shall not take them in ten Days after the first Meeting of the Commissioners, and every Person of 18 Years of Age refusing the Oaths, shall pay double; and the Owners of the Lands, not the Tenants are to be charged. But Quakers are excepted, subscribing the Declaration of Fidelity. No poor Person shall be liable to this Tax, whose Lands, &c. are not 20 *s.* per Annum.

Manors, Lands, &c. assess'd at more than an equal Pound-rate, the Commissioners upon Complaint may make an Abatement, and reassess the whole Hundred or Division to raise such Abatements, &c. The Commissioners may call Collectors to account for Moneys not paid, for seven Years back. No Person shall be capable of acting as a Commissioner for any County (except in *Wales*) unless he was taxed for 100 *l.* per Ann. or more to the last Year's Land-Tax. And no Attorney, Solicitor, Receiver General, or Collector of Taxes, is capable of acting as a Commissioner. Persons disabled presuming to act as Commissioners, are liable to a Penalty of 50 *l.* Others acting before they have taken the Oaths incur a Forfeiture of 200 *l.*

If any Collector detain the Money in his Hands, or pay any part of it other than to the Receiver General, or his Deputy, he shall forfeit 40 *l.* And Receivers General or their Deputies paying the same, other than into the Exchequer, are subject to a Forfeiture of 500 *l.* Receivers General not substituting Deputies, or attending themselves at the Time and Place appointed for their Receipt, shall forfeit 100 *l.*

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Receivers General are allow'd 2 *d.* in the Pound for their Pains; Collectors 3 *d.* in the Pound; and the Commissioners Clerks Three-half-pence per Pound. There's a Clause of Loan in this Act for 1,410,000 *l.* at 5 *l.* per Cent.

By 5 Geo. for redeeming several Funds of the Governor and Company of the Bank, South-sea Company, &c. and settling other new Funds, certain Overplus Money was applied to divers Uses, particularly towards paying off Annuities, and discharging Exchequer Bills; and farther Moneys directed to be raised by way of Lottery.

The yearly Sum of 200,000 *l.* out of the aggregate Fund, is order'd to be a Fund for answering Annuities of 4 *l.* per Cent. to the Contributors to this Lottery, till Redemption by Parliament; which yearly Sum at Michaelmas and Lady-day is to be paid at the Exchequer to the chief Cashier of the Bank.

Any Persons, Bodies Corporate, &c. may contribute towards raising 500,000 *l.* by paying to any Receiver appointed by this Act, the Sum of 3 *l.* or divers entire Sums of 3 *l.* And for every such Sum of 3 *l.* they shall be entitled to an Annuity after the Rate of 4 *l.* per Cent. and be interest'd in a Lot or Share. Such Persons as the Treasury shall appoint are to be the Managers for preparing and delivering of Tickets, and to oversee the Drawing of Lots, &c. and they are to meet at some publick Office, and prepare Books, &c. The Commissioners of the Treasury are likewise to constitute Receivers of the Money to be contributed, taking such Security as they judge reasonable.

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The Receivers are to deliver to the Managers all the Books with the Tickers, &c. which are cut off indentwise through Flourishes and Devices from Counterparts in another Column, and the Managers shall cause all the other Column of Tickets to be rolled up, and put into a Box, to be mark'd with the Letter *A*. which is to be put into another strong Box, lock'd up with seven different Locks and Keys, to be kept by the Managers, and seal'd with their Seals 'till the Time of Drawing.

The Managers are to prepare other Books distinguished into two Columns; on the innermost of which there shall be printed 16866 Tickets, and on the outermost the like Number, of equal Length and Breadth; which Columns are to be joined with some Flourish or Devise, through which the outmost may be cut off indentwise; and 28,109. are to be the fortunate Tickets, viz. one of 20,000 *l.* two of 10,000 *l.* four of 5000 *l.* thirty of 1000 *l.* seventy of 500 *l.* four hundred and four of 100 *l.* eight hundred of 50 *l.* one thousand four hundred and eight of 25 *l.* twenty five thousand three hundred and ninety of 10 *l.* Principal Money; which with 500 *l.* allow'd to the first drawn Ticket, and 5000 *l.* to the last drawn Ticket, amount in the whole to 500,000 *l.* being the Total Principal to be repaid. And the outermost Columns of these Books, in the presence of the Adventurers, are to be rolled up, and cut out indentwise into a Box, marked *B*. which is likewise to be put into another Box 'till the Drawing of the Lottery.

On or before the 24th of September, 1719. the Boxes are to be brought to Guildhall; and some indifferent Person shall draw one Ticket from

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from that Box where the number'd Tickets are put; and one other shall draw one Ticket from the Box where the Fortunate and Blank Lots are promiscuously put, and both Tickets shall be opened and named aloud, and filed; and two Managers are to set their Names to every Fortunate Lot, which a Clerk is to enter in a Book; and so the Drawing is to continue 'till the whole Number of 28,109. Fortunate Tickets, and one more for the last, be compleatly drawn; and afterwards the number'd Tickets with the Fortunate Lots drawn against them, are to remain in a strong Box in the Custody of the Managers, 'till they shall adjust the Property.

After six Days, and within thirty after Drawing, the Adventurers are to appear with their Tickets, for the Managers to write down the Names of the Fortunate, and their Places of Abode, &c. The Fortunate Tickets shall be printed, and if any Controversie arise in adjusting the Property, the Managers are to determine it. Counterfeiting any Ticket is made Felony without Benefit of Clergy; and the Managers may commit such Offenders to Newgate.

The Managers are to enter in a Parchment Book the Names, &c. of the Fortunate, and the Annuities to them due, and of the Persons whose Tickets were first and last drawn to be transmitted into the Exchequer as soon as conveniently may be, and one attested Duplicate to the chief Cashier of the Bank, in order to Payment, &c.

Any Guardian or Trustee may contribute for Infants, and the Infants become contributors; and the Guardian is discharg'd as to the

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Sum advanc'd, so as the Name of the Infant be express'd in the Receipts, and upon the Tickets. Every Contributor advancing one third of his Purchase-Money, and not the remaining two thirds by the 20th of *March*, 1718, to forfeit to the Use of the Publick, the first third Part: And no Tickets were to be deliver'd out to such Contributor, but the same to be deliver'd into the Exchequer to be cancel'd.

Till the Lottery Annuities are redeem'd, the Bank shall employ one sufficient Person in their Office to be their chief Cashier, and one other to be their Accountant General; and the Cashier, to whom the Moneys shall be issued for Payment of the Annuities of 4 *l. per Cent.* shall without Delay, apply and pay the same accordingly, and according to the Course of the Exchequer: and the Accountant General is to inspect all Receipts and Payments of the Cashier, and the Vouchers, to prevent Fraud or Delay. This Annuity is declared a Personal Estate, and not descendable to the Heirs, &c. No Fee shall be demanded for paying these Annuities by the Cashier, nor any Fee taken by any Officer, for any Transfer to be made, on pain of forfeiting the Sum of 20 *l.*

The Managers of the Lottery are to be sworn for the faithful Execution of their Trust; and the Treasury may reward them and their Clerks and Officers, for their Pains, and incident Charges, not exceeding 5995 *l.*

These are all the Laws which properly relate to Taxes; I now proceed to the several other Branches of the Royal Revenue, as the Customs, Excise, &c.

Customs were introduc'd very early in this Kingdom. In the beginning of the Reign
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Customs.

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of King *Edward* I. Customs were granted by Act of Parliament, to the King his Heirs and Successors, for Wool, Woolfels, &c. transported; and also for Leather. The Duties were half a Mark for every Sack of Wool containing 36 Stone, at the Rate of 14 Pounds the Stone; the like Custom for every three Hundred of Wool-fells; and for every Last of Leather, 13 *s.* 4 *d.* But by 11 *R.* 2. it is enacted, That no Imposition or Charge shall be put upon Wool, other than the Customs and Subsidy.

By 14 *Ed.* 3. the Customs on Wool, and Wool-fells were increas'd to a Mark for every Sack; and for every Sack of Wool exported, four Nobles worth of Silver Plate was to be imported, and brought to the King's Exchange for the Support of the National Coin.

The 14 *R.* 2. enacts, That no Customer or Controller shall be permitted to have any Ships of his own, or to intermeddle with the Freight of Ships. By 3 *H.* 6. No Custom-house Officer is to conceal Customs duly entered and paid, on pain of forfeiting treble the Value of Merchandize so custom'd, and to make Fine and Ransom to the King.

By 20 *H.* 6. Custom-house Officers are prohibited to use Merchandize, or to keep a Wharf, Inn, or Tavern, be a Factor, &c. on pain of forfeiting 40 *l.* and they are not to hold their Offices for Life, &c.

The 3 *H.* 7. enacts, That Merchants having imported any Goods or Merchandizes into this Realm, and enter'd the same with the Customer of the Port where landed, and paid all Duties; if afterwards they intend to transport such Goods to some other Port, they shall have a Certificate under the Customer's Seal, expressing

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fining the Nature, Value, &c. directed and deliver'd to the Custom-house Officer of the Port where they are farther to be convey'd, before their Discharge, or the Goods, &c. shall be liable to Forfeiture.

By the 11 H. 7. The Custom and Subsidy of all Woollen Cloths to be transported, is to be paid at the Port where shipped, to the Collector or his Deputy, wheresoever pack'd. And by

1 H. 8. a Merchant Stranger may custom in his own Name the Goods of another Merchant Stranger: But he that customs Goods, so that the King thereby loseth his Duties, shall forfeit such Goods, &c.

In the Reign of King H. 8. a Subsidy was granted on Cloth of Gold, Silver, Velvet, Damask, Sattin, Camlet, Cloth of Silk, &c. imported; and no Collector, &c. was to take any thing for Sealing the same, under the Penalty of 20 l. Such Collector delaying the Merchant in Sealing such Merchandize was liable to a Forfeiture of 40 s. This Subsidy was first granted in the Reign of King Ed. 4.

By 1 Eliz. No Persons are to lade or unlade into or out of any Ship or other Vessel, any Goods, Wares, or Merchandizes whatsoever, (except Fish taken by *Englishmen*) unless it be upon a Leak or Wreck, to be imported or exported, but only in the Day, time, viz. from the first of *March* to the last of *September*, betwixt Sun rising and Sun-set, and from the last of *September* to the first of *March*, between the Hours of Seven and Four; and that in such Places as the Queen shall assign for that Purpose, by Commission; on pain of Forfeiture of the Goods or otherwise laden or unladen, or the Value thereof.

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The Places assign'd were *London, Southampton, Bristol, West Chester, Newcastle*, and all other Ports (*Hull* only excepted) where there were a Customer, Controller, and Searcher. The Owner, Master, or other Person, having the Charge of any Ship or Vessel, which transgresses against this Law, shall forfeit 5 l.

The Master or such other Person having the Charge of the Vessel, to acquaint the Custom-house Officers with the times of his Lading and Departure, &c. and answer such Questions, concerning his Lading, as shall be demanded by such Officers, upon Oath, under the Penalty of 100 l. And on Importation of Merchandize, the like is to be observ'd under the like Penalty.

Officers of the Customs concealing any Offence committed against this Act, and not disclosing it to the Lord Treasurer, &c. to forfeit 100 l. Customers, Controllers and Searchers by this Act have Power to make Deputies; but both they and their Deputies are faithfully to execute their Offices, under the Penalty of 100 l. and Forfeiture of their Places.

No Person shall enter any Goods in the Custom-house Books, but in the Name of the right Owners, on pain of forfeiting the Value thereof. By this Act a Custom is granted on sweet Wines.

The 12 Car. 2. granted the Duties of Tonnage and Poundage to the King for Life. The Tonnage-Duties were the following, viz. For every Tun of *French* Wine brought to the Port of *London*, by Natural-born Subjects 4 l. 10 s. by Aliens 6 l. For every Tun of the like Wine brought by way of Merchandize into other Ports of this Kingdom by Natural-born Sub-

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jects 3 *l.* by Aliens 4 *l.* 10 *s.* For every Pipe of sweet Wines brought to *London* by Subjects of *England* 45 *s.* by Strangers and Aliens 3 *l.* For every Pipe of the like Wine brought into any other Places of this Kingdom by Natural-born Subjects 30 *s.* by Aliens 45 *s.* And for every Awm of *Rhenish* Wine, &c. imported by Natural-born Subjects 20 *s.* by Aliens 25 *s.*

The Duties of Poundage are 1 *s.* for every 20 *s.* in Value of all Merchandize carried out of this Realm, or any of the King's Dominions, or to be brought into the same; and of every 20 *s.* Value of the Native Commodities of this Realm, or Manufactures of them carried out by Aliens 1 *s.* more. But Woollen Cloths, call'd old Drapery, Wines paying Tunnage, *English* Fish taken and imported in *English* Bottoms, Herrings, and all Fresh Fish are excepted out of this Act, and excus'd from the Custom.

If Goods or Merchandize are put into any Boat or Vessel to be carried beyond Sea, or brought from beyond Sea, and unshipped to be landed, the Duties not being paid or tendered to the Collector or his Deputy, nor agreed for in the Custom-house, the same shall be forfeited, one Moiety to the King, the other to the Person making the Seizure, &c.

But if a Denizen's Goods be taken at Sea, or perish'd, for which the Duties shall be paid, on Proof before the Lord Treasurer, or Commissioners of the Treasury, &c. by Examination of the Merchant, and two Witnesses on Oath, such Merchant, his Executors, &c. has a Privilege of Shipping in at the same Port so much other Merchandize as the Goods lost shall amount to in Custom, exempted from the Payment of any Duty.

By

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By a Statute pass'd in the same Year, it is enacted, That if any Person shall cause any Goods to be landed, for which Customs are payable by the preceding Statute, or to be conveyed away without Entry, and the Collector, &c. agreed with, upon Oath thereof made before the Lord Treasurer, Barons of the Exchequer, or chief Magistrate of the Place, or Place next adjoining, the Lord Treasurer, &c. may issue a Warrant to any Person with the Assistance of a Sheriff, Justice of Peace or Constable, to enter in the Day time, and in case of Resistance, to break open Houses where such Goods are suspected to be conceal'd, and seize them. But no House shall be enter'd, but within a Month after the Offence committed; and if the Information whereupon any House may be searched proves false, the Party injur'd shall recover full Damages and Costs in Action of Trespas.

By 13 & 14 *Car.* 2. Vessels arriving from beyond Sea are to be but three Days coming from *Gravesend* to the place of Discharge in the *Thames*, without touching at any place between *Gravesend* and *Chester Key*; and then make true Entry upon Oath of the Lading, &c. under the Penalty of 100 *l.* And Persons taking charge of any Vessel outward-bound, are not to take in any *English* Goods 'till they have enter'd such Vessel in the Custom-house Books, the Name of the Captain or Master, Burthen of the Vessel, Number of Guns, &c. to what Port she is bound, &c. and before they depart, shall bring the Contents of the Lading, &c. and in the open Custom-house answer all Questions upon Oath, on pain of forfeiting the like Sum of 100 *l.*

No

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No Captain, Master, or other Person taking charge of any Ship of War, wherein Goods have been brought from beyond Sea, shall put into any Boat, or land any Goods before he has left signed in Writing with the Collector, &c. the Laders Names, Number, Marks, Quantity and Quality of every Parcel of Goods, and have answer'd Questions upon Oath, &c. on pain to forfeit 100 *l.* and such Ships shall be liable to all Searches and other Rules, that Merchant Ships are, except what relates to Visqualling Bills and Entries.

And Vessels employ'd for the Carriage of Letters and Packets shall not export or import any Goods (unless in Cases to be allow'd by the Officers of the Customs) under the Penalty of 100 *l.* to be paid by the Master, with Loss of Place, and Forfeiture of all Goods found on Board.

Keepers of Wharfs, Keys, &c. or their Servants, landing or shipping Goods without the Presence of some Officer of the Customs, forfeit 100 *l.* And if any Goods shall be laden into any Boat to be carried aboard any Vessel outwards bound, or taken out of any Vessel arriving from Foreign Parts without a Warrant and the Presence of a Custom-house Officer, such Boat shall be forfeited, and the Master of the Ship consenting to it, shall forfeit the Value of the Goods. Vessels upon which 5 *s.* per Tun is payable by 12 Car. 2. putting on Shore or into any Boat, Goods or Passengers, without paying the Custom and Tonnage, returning into *England* or *Ireland*, shall pay what was formerly due, and the Penalty of 10 *l.* And Pilots, Watermen, &c. bringing Goods from on Board such Vessel, are to pay the Duty of Tonnage,

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nage, which the Vessel should have been liable to, and forfeit 40 *l.*

Carmen, &c. assisting in taking up, landing, or carrying away Goods, without a Custom-house Officer's Presence, are to be committed to Prison by Virtue of a Justice of Peace's Warrant, 'till they find Sureties for their Good Behaviour, or be discharged by Order of the Lord Treasurer, &c. And for the second Offence to be committed for two Months, or 'till they pay the Penalty of 5 *l.*

If any conceal'd Goods are found on board any Ship, for which the Duties due upon Importation have not been paid, the Master or other Person taking charge of such Vessel shall forfeit 100 *l.* And if any Master, Purser, &c. suffer any Package to be opened, and the Goods imbezill'd, or put into any other Package, after the Ship comes into Port, he is liable to the like Penalty of 100 *l.*

Officers of the Customs may enter any Vessel, and bring on Shore all Goods prohibited and uncustom'd, except Jewels, if outward bound; and if inward bound, may bring into the King's Storehouse all Goods found in any small Package, or secret Place in or out of the Hold; and all Merchandize for which the Duties of Tonnage and Poundage were not paid or compounded for within twenty Days after the first Entry of the Ship, there to remain 'till the King's Duty is satisfied, unless Cause be allow'd for a longer Time. And no Ship or Goods shall be liable to Seizure, as forfeited, for unlawful Importation or Exportation, or Default in Payment of the Customs, &c. but by Officers of the Customs, or by Warrant from the Treasury, &c.

If

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If any Person employ'd in any thing relating to the Customs, take any Bribe, or connive at any false Entry, he shall forfeit the Sum of 100 *l.* and be incapable of any Employment under the King; and the Persons giving such Bribe are liable to a Penalty of 50 *l.* Officers of the Customs making false Certificates of Goods and Merchandize that should have been landed, to forfeit their Places, &c. and the Penalty of 50 *l.* suffer a Year's Imprisonment, &c. Persons counterfeiting, razing or falsifying any Certificate, Return, Warrant, &c. are liable to a Forfeiture of 100 *l.*

No Person belonging to the Customs shall exact greater Sums from the Merchant, than the Law requires, or put any Merchant or other Person out of his Turn, without particular Order from his Superior Officers; nor illegally detain the Goods of any Person, neglect to make Allowances, to execute Warrants on Notice, &c. on pain of making Satisfaction of double Costs and Damages.

Collectors of the Customs, Searchers, &c. are to be resident at the Places of discharging or shipping of Goods; and none shall be employed in the Customs 'till they have taken an Oath of Fidelity for the executing their Offices. If any Person resist, affront, or abuse any Officer of the Customs, in the Execution of his Office, such Offender shall be committed 'till the next Quarter-Sessions, where he may be fined, not exceeding 100 *l.* In this Reign a Duty of 6 *d.* per Quart was impos'd on Wine, &c. sold by Retailers.

In the 1st of *Jac.* 2. was granted to his Majesty the Duty of Tonnage and Poundage during his Life; and towards a Supply for the Repairs of the Navy, and providing Stores for the

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the Navy and Ordnance, a further Custom on all *French* and *Spanish* Wines, &c. for every Tun of *French* Wine 8 *l.* and every Tun of *Spanish* or other Wines 12 *l.* and so in Proportion for greater or lesser Quantities. A Duty was also granted of 8 *l.* per Tun on Vinegar imported.

Importers upon the Entry made of such Liquors, and before landing were to pay the Duties, or become bound with Sureties for Payment thereof; and if any of the said Liquors should be landed without present Payment, or giving such Security, they were to be forfeited, one Moiety to the King, the other to the Informer.

The Officers of the Customs, or such Persons as the King should appoint to collect the Duties of this Act, were to have Power to do all things for securing the Payment of the same, which any Officers may do for securing the Customs of Tonnage and Poundage.

In the first Year of this Reign a Duty was also granted on Tobacco and Sugar imported, viz. for Tobacco of the Growth of any of his Majesty's Plantations, &c. in *America*, 3 *d.* a Pound, above what it now pays; for Foreign Tobacco, 6 *d.* per Pound; for *Muscovade* Sugar of the said Plantations, &c. one Farthing a Pound; Sugar of the *English* Plantations made fit for common Use, three Farthings the Pound; *Muscovade* Sugar of Foreign Parts, one Half-penny the Pound; for all *Panele* Sugar one Half-penny a Pound, and for Foreign white Powder Sugar, one Penny Farthing.

Goods liable to the Duties imposed by this Act, shall be entred in the true Importer's Name, on Pain of Forfeiture of double Duties; and the Commissioners appointed, for the collecting

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collecting this Duty, have the same Power and Authority as Commissioners of the Customs have by Vertue of the preceding Laws.

Officers are to make a Search, and take Accounts of Tobacco; and if the Importers will not permit such Search, they are liable to a Forfeiture of 100 *l.* Collectors of this Duty shall once every three Months, or oftner, balance and adjust the Merchant's Import Accounts, the Merchants being obliged to deliver an Account at such times of all the Goods subject to this Custom, remaining in their Hands: And the Collectors may appoint Officers to search the Warehouses, &c. of the Importer, and examine whether his Remainder agree with his Account, and such Officer's Report shall be reputed the true Remainder. Not permitting the Officer to take an Account, &c. incurs the Penalty *supra*.

The Collectors of this Duty, for Damages before Sale or Exportation, have power to make such Allowance as they think fit, so as in the whole it do not exceed 8*l. per Cent.* for all Causes whatsoever. And by the Book of Rates 5*l. per Cent.* is allowed to the Merchant out of the Subsidy of Poundage.

By 1 *Jac.* 2. was likewise granted a Duty on Brandy and Strong-Water imported, for single Brandy 8*d. per* Gallon, above the Duties of Excise and Custom already payable; and for double Brandy or Strong-Water above Proof, 2*s. per* Gallon; and for other Strong-Waters, *Aquavita*, or Spirits of the second Extraction, made here for Sale 4*d.* the Gallon; to be raised in such Manner and by such Rules, and under such Penalties as are mentioned in the Act of Tonnage and Poundage.

Brandy

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Brandy is not to be imported in any Cask, containing less in Quantity than sixty Gallons, on Pain of Forfeiture, one half to the King, the other to the Informer.

In this Act there was a Clause enabling the King to borrow 400,000 *l.* and the Lenders to have Talleys for the same, and Orders for Repayment with Interest after the Rate of 8*l. per Cent.* All Persons might transfer their Interest in such Orders, by notifying it in the Office of the Auditor of the Receipt, whereupon an Entry was to be made without Fee, which should entitle the Assignee to the Benefit thereof.

These are the Acts I find relating to the Customs in this Reign; 'till 1 *W. & M.* which imposes a Duty on Coffee, Tea, Chocolate, &c. for every hundred Weight of Coffee imported, containing one hundred and twelve Pound, 5*l. 12 s.* every Hundred-Weight of Cocoa-Nuts, 8*l.* Every Pound-Weight of Tea 5*s.* and for every Pound-Weight of Chocolate 5*s.*

If any of the said Commodities shall be landed before the Duty paid, or tender'd to the Collector of the Customs, &c. or any Agreement made for the same in the Custom-house, they shall all be forfeited, one Moiety to their Majesties, the other to the Informer. Merchants having paid the Duties, who within six Months after Importation, transport the said Goods again, or any Part thereof, are to be repaid two Thirds of the Duties of so much of the Goods as they shall export.

Nutmegs, Cinnamon, Cloves and Mace, in any *English* Ships, may be imported from any parts beyond the Seas, paying double the Sums

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the same are charg'd with in the Book of Rates.

The 2^d W. & M. grants the Subsidy of Tonnage and Poundage (granted to K. Charles the Second,) to their Majesties for four Years; and continues several other Acts relating to the Customs, &c. for the like Term. And it shall be lawful for any Persons to advance upon the Credit of this Act, any Sum of Money, not exceeding 500,000 *l.* at 8 *l.* per Cent.

By subsequent Acts the Duties of Tonnage and Poundage are settled on King William for a further Term, and for Life; in Trust and Confidence of his Majesty's guarding and defending the Seas against all Persons attempting to invade this Realm, or to disturb the Trade and Commerce thereof. And 300,000 *l.* Part of the Monies arising by the Tonnage and Poundage, &c. by 6th W. was order'd to be paid into the Exchequer by weekly Sums of 5600 *l.* for the Payment of 1,250,000 *l.* with Interest, to be borrow'd on this Act.

By 2^d W. & M. is granted to their Majesties and their Successors, the following Duties. For Callicoes, and other *Indian* Linen, wrought Silks, and other Manufactures of *India* and *China*, 20 *l.* for every 100 *l.* Value. Linen imported from other Places (not from *Holland*) one Moiety above the former Duties. Wrought Silks imported from any other Place 10 *l.* per Cent. and raw Silks imported from *India*, &c. 5 *l.* per Cent. For Deal, Timber, &c. imported (except from *Ireland*) 10 *l.* for every 100 *l.* Value. For every Tun of Hemp-seed, or other Seed Oil, imported, 8 *l.* For every Tun of Hops 20 *s.* Every hundred of Pepper 28 *s.* besides the Charge in the Book of Rates.

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For

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For every 100 *l.* Value of Grocery Wares and Drugs (except Pepper, Currans, Sugar, Tobacco, Mace, Cinnamon, Nutmegs, and Cloves,) 10 *l.* Every hundred Pound of Currans 5 *l.* Raisins the same.

For every Tun of Iron, in any Vessel other than *English* built, &c. 33 *s.* imported in Vessels *English* built 23 *s.* Foreign Iron Wire (except Card-Wire, &c.) 22 *s.* 6 *d.* for every 100 Weight. Steel-Wire imported 14 *s.* Every hundred Weight of Rod-Iron 5 *s.* Of Steel 5 *s.* 6 *d.* Every hundred Weight of Anvils 9 *s.* 3 *d.* For every hundred Weight of Brass, Latten or Copper-Wire 15 *s.* Backs for Chimneys 2 *s.* 4 *d.* large 1 *s.* 2 *d.* small, &c.

For every Last of Hemp-seed or Rape-seed 4 *l.* For every Weight of Cable Yarn 5 *s.* Every hundred Weight of Cordage 5 *s.* All Manufactures of Glass (except *Muscovia* Window-Glass) 3 *s.* for every 20 *s.* Value. For every hundred Weight of Molosses, not imported from the Plantations 8 *s.* Every 100 Weight of Tallow 5 *s.* Every Pound of Bever-Wool 15 *s.* Every Barrel of Pot-ashes 8 *s.* Every Tun of Olive Oil 4 *s.* Every Ream of Royal Paper 2 *s.* &c. Every hundred Weight of Liquorice 18 *s.* Of Liquorice Powder 1 *l.* 17 *s.* 4 *d.* And Liquorice Juice 1 *s.* for every 20 *s.* Value. Every hundred Weight of Soap 10 *s.* Earthen Ware 2 *d.* 6 *d.* in the Pound. Every hundred Weight of Starch 20 *s.* Of Al-lom 4 *s.* 6 *d.* Brimstone 4 *s.* 8 *d.* And for every hundred of Tin 30 *s.*

The Duties hereby imposed, are to be raised, collected and paid in the same manner, and by such Rules, and under such Penalties and For-

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feitures as are mentioned in the Act of Tonnage and Poundage, 12 Car. 2. And where any of the said Duties are to be levied according to the Value, the Value shall be taken according to the Book of Rates, if such Goods are there particularly rated; if not, it shall be taken on the Importer's Oath; but the Duties are not to be reckoned into the Value.

Any Persons may advance Money to their Majesties upon the Security of this Act, at 8 *l.* per Cent. and have Tallies of Loan, &c. and the Duties to be paid into the Exchequer to answer the same, &c.

The 4 & 5 W. & M. grants to their Majesties, over and above the Duties payable before, 20 *l.* for every 100 *l.* Value of Amber Beads imported, Rough Amber 10 *l.* Coral Beads, and all polish'd Coral 20 *l.* for every 100 *l.* Value. For every hundred Weight of Cast Copper 7 *s.* 6 *d.* Every hundred fully wrought 17 *s.* 6 *d.* part wrought 12 *s.* 6 *d.* For every hundred Weight of Battery, Kettles, &c. 5 *s.* Of Mettle prepar'd for Battery. 5 *s.* For Brass wrought 5 *l.* for every 100 *l.* Value. For Anchovies in Barrels 5 *l.* for every 100 *l.* Value. For Woad 6 *s.* the Last. Every hundred Weight of Books unbound 4 *s.* Lampblack 20 *l.* the Hundred. Buckrums 5 *l.* for every hundred Pound Value. Hair Buttons 10 *l.* Calves Skins 5 *l.* And Carpets 5 *l.* for every hundred Pound Value. For every Gross of Lutestrings 18 *d.* Of Bracelets or Necklaces of Glass 2 *s.* 6 *d.* Every thousand of Walking Canes 25 *s.* Canes called Rattans 5 *s.* the Thousand.

All

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All Manufactures of Cotton, not brought from *India*, 5 *l.* for every hundred Pound Value. Rought Flax 5 *l.* Dressed or wrought 15 *l.* Of Tow and Hemp 5 *l.* And Furs 5 *l.* Gold and Silver Thread and Wire the same. Every Pound of Goat's Hair 2 *d.* Madder 5 *l.* for every 100 *l.* Value. Orchal, Litmus, and Pintados the same. Leather of all Sorts, and common Hides, dress'd and undress'd 5 *l.* for every 100 *l.* Value. Every Buff Hide 2 *s.* Losh Hide 1 *s.* Pitch and Tar not coming from the *English* Plantations, one Moiety more than is charg'd in the Book of Rates. Every Pound of Indico not being the Product of such Plantations 4 *d.* Indico of the growth of our Plantations 2 *d.* Rice 5 *l.* for every 100 *l.* Value. Elephant's Teeth 10 *l.* And all Lime and Lemon Juice 20 *l.* for every 100 *l.* Value. For all sorts of Plate 5 *l.* for every 100 *l.* Value. Gold and Silver Thread and Wire the same. And Jewels and precious Stones 20 *s.* for every 100 *l.* Value.

For every Pound of Silk wrought, other than Alamodes and Lustrings 2 *s.* additional Duty. Silk thrown 5 *l.* for every 100 *l.* Value. For Alamodes and Lustrings 15 *l.* for every 100 *l.* Value. All Tapistry (not brought from *France*) 10 *l.* All *French* Goods and Merchandize (except Wine, Brandy, &c.) 25 *l.* for every 100 *l.* Value. Every Tun of *French* Wine 8 *l.* besides other Duties: For Rosin, not produc'd from *English* Plantations 10 *l.* for every 100 *l.* Value. Skins of all sorts, Ticks and Ticking, Bees-wax, Dying-Wood, &c. 5 *l.* for every 100 *l.* Value. Single Brandy 2 *s.* per Gallon, Strong Waters and Brandy above proof, called
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double Brandy 4 s. per Gallon, additional Duties.

The Rates and Duties aforesaid are to be raised according to the Act of Tonnage and Poundage; and the Officers concern'd in levying the Duties, shall keep a separate Account thereof, and pay the same weekly into the Exchequer.

The Importers giving Security at the Custom-house, are allow'd twelve Months time for paying these additional Duties, which are to be discharg'd by quarterly Payments; and for ready Money shall have 10 l. per Cent. abated; and if such Goods are again exported within the Space of one Year, the Duty is to be repaid, or the Security vacated, except it be for Brandy.

Foreign Alamodes and Lustrings shall not be imported till Notice is given to the Commissioners of the Quality, Quantity, Marks, &c. and a License thereto, on pain of Forfeiture. 500,000 l. was lent on the Credit of this Act after the Rate of 8 l. per Cent. Interest.

By another Statute 4 & 5 W. & M. for continuing several Duties on Goods imported, &c. for the raising of 500,000 l. for the Service of the Government there is a Clause, that if any Person by way of Insurance, or otherwise, shall undertake to deliver any Goods imported from beyond Sea, without paying the Duties, or any prohibited Goods, and shall deliver the same knowing thereof he is liable to a Forfeiture of 500 l. And all Persons who agree to pay any Money for such Insurance, without Payment of the Duties, &c. or who shall receive such Goods before

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fore the Duties are paid; knowing thereof, they shall also forfeit 500 l. one Moiety to the Crown, the other to the Informer.

The 6 & 7 W. 3. Towards Satisfaction of the Debts due for Transport Service, for the Reduction of *Ireland*, grants the additional Duties following. For every hundred Weight of Coffee 56 s. The like Weight of Currans imported from the *English* Plantations, the like Custom of 56 s. but if from other Countries 4 l. 4 s. For every Pound of Chocolate ready made 1 s. Every Pound of Cocoa Paste 2 s. Tea 1 s. per Pound, if imported from *Holland*, &c. 2 s. 6 d. For all Nutmegs, Cinnamon, Cloves, and Mace 5 l. for every 100 l. Value. For all Pictures 20 l. per Cent. of the Value to be ascertain'd upon the Importer's Oath. The Duties on Nutmegs, Cinnamon, &c. are double by a late Act; which imposes a Custom of 1 s. 6 d. per Pound on Pepper imported; and 3 s. for every Pound of Snuff, not imported from the *English* Plantations.

Any Person may import Nutmegs, Cinnamon, Cloves, Mace, Tea, &c. from any parts beyond the Seas in *English* Ships, so as Notice be first given to the Commissioners of the Customs, &c. But if any of the said Commodities shall be landed, the Duties not being paid or agreed for, the same shall be forfeited, one Moiety to the King, the other to the Seizor.

If the Importer of any such Goods, being a Native of *England*, shall within twelve Months, or an Alien within nine Months, export again any part thereof, he shall be repaid two Thirds of the Duties paid, making Oath that the said Goods are really to be transported to Parts be-

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yond the Seas, and not to be relanded in *England*. And by the Act of Tonnage and Poundage, if Goods and Merchandize shipped to be carried to Sea, are landed at any other Port or Place in this Realm, without a Warrant from the Officers of the Customs, the same shall be forfeited.

All Monies paid into the Exchequer upon this Act, to be a yearly Fund for Payment of the Transports, and Interest on Debentures for 330,769 *l.* at 5 *l.* per Cent. Debts for Transport Service which have been assigned, shall be redeemable upon Payment of the Sum for which they were so assigned with Interest after the Rate of 6 *l.* per Cent.

No Fees or Gratuities are to be taken by Officers of the Exchequer, for any Payment, Entry, &c. on pain of Forfeiture of Place and treble Value, &c. But Officers of the Customs duly employed in the Execution of their Offices, on any extraordinary Service at times not requir'd by Law, may receive such Recompence from the Merchant, &c. as the Commissioners of the Customs shall think fit to order.

By 7 & 8 *W. 3.* The Duties on Tobacco, and Sugar, &c. granted to *K. James* are continu'd; as a Fund for raising 1500,000 *l.* with Interest, not exceeding 5 *l.* per Cent. for the first 400,000 *l.* 6 *l.* per Cent. for the second 400,000 *l.* 7 *l.* per Cent. for the third 400,000 *l.* and 8 *l.* per Cent. per Ann. for the remaining 300,000 *l.*

The Lords Commissioners of the Treasury, or any three of them, may compound with such Person or Persons as have sustain'd Losses by the

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the War, and have been forced to abscond for Moneys by them due and owing for new Imposts or additional Duties, or any Bond given for securing the same.

Additional Duties, over and above Tonnage and Poundage, are likewise granted by 7 & 8 *W. 3.* on *French Wines*, &c. The Duties are 25 *l.* per Tun for *French Wine*; for every Tun of *French Brandy*, single Proof 30 *l.* double Proof 60 *l.* Every Tun of *French Vinegar* 15 *l.* All other Goods of the Product or Manufacture of *France* imported 25 *l.* per Cent. *ad valorem*.

These Duties were to be raised, collected and paid to his Majesty by such Ways and Means, and under such Penalties and Forfeitures as are express'd in the Act made 12 *Car. 2.* for imposing the Subsidy of Tonnage and Poundage. The 8 & 9 *W. 3.* grants further Duties on Wine, *viz.* 4 *l.* 10 *s.* per Tun for *French Wine* imported into *London* by Natives, and 6 *l.* for Aliens; if brought into any other Parts 3 *l.* for every Tun imported by Natural-born Subjects, and by Aliens 4 *l.* 10 *s.* For every But or Pipe of sweet Wines, of the Growth of the *Levant*, *Spain* or *Portugal*, &c. brought into the Port of *London* by Natives 45 *s.* and Aliens 3 *l.* Every But or Pipe brought into any other Port by Natural-born Subjects 30 *s.* and by Strangers 35 *s.* Every Awn of *Rhenish Wine*, or of the Growth of *Germany* imported by Natives 20 *s.* by Aliens 25 *s.* These last mention'd Duties were granted King *William* for Life. See 9 & 10 *W. 3.*

By 7 & 8 *W. 3.* No Person shall ship or cause to be ship'd any Molten Silver, or Bullion, either in Bars, Ingots, &c. without Certificate from

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from the Lord Mayor and Court of Aldermen that Oath hath been made before them that the same is Foreign Bullion. Officers of the Customs, &c. may seize Bullion otherwise shipp'd, which shall be forfeited, (one Moiety to the King, the other to the Seizor,) and also double Value. Officers of the Customs, &c. granting any Cocket for Exportation of Silver Bullion, contrary to the Directions of this Act, are liable to a Forfeiture of 200 *l.* and render'd incapable of any Office, &c.

The 8 & 9 *W. 3.* lays a Duty of 3 *s.* for every Hundred Weight of Tin imported, unwrought, and 2 *s.* for every Hundred Weight of wrought Tin, commonly call'd Pewter. Drugs imported directly from the Place of Growth in *English* Ships, shall pay a Custom according to the full Value of the respective Species enumerated in the Book of Rates; and for all Drugs otherwise imported, treble such Value. By a subsequent Statute Drugs are only chargeable with one third part of what is charged thereupon in the Book of Rates; and all Spicery imported (except Pepper) the same. Ginger of the *English* Plantations valued by the Book of Rates, at 16 *d.* per Pound, shall pay 1 *s.* for every Hundred Weight (the former Subsidy) and 1 *s.* by this Act.

The 11 & 12 *W. 3.* grants additional Duties on wrought Silks, Bengals, and Stuffs of the Manufacture of *Persia*, *China*, or *India*, and all Calicoes died or printed there, imported. And by an Act made in the same Session such Goods imported are prohibited to be worn in *England*, and to be exported again. If they are not enter'd, or if they are mix'd with others for Sale, they

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they shall be forfeited, and the Penalty of 500 *l.*

Muslins are charg'd with a Duty of 15 *l.* per Cent. by this Act; but if they are again exported, the Duty is to be repaid.

By 1 *Ann.* The Customs of Tonnage and Poundage were granted to her Majesty during her Life: And by 2 *Ann.* a farther Tonnage was granted, over and above the Tonnage and Poundage Duties, for 3 Years. *French* Wine taken or condemned as Prize, was to pay 15 *l.* per Tun by this Act; afterwards encreas'd to 25 *l.* The Custom-house Officers are not to take any Fee for any thing relating to these Duties, under the Penalty of 40 *l.*

In all cases where the Oath of the Importer or Exporter is requir'd to obtain a Drawback or Allowance for Foreign Goods, the Oath of the Agent or Husband of any Company; and of a known Servant of a Merchant employ'd in making his Entries, and paying his Customs, shall be sufficient.

There is a Clause of Loan of 300,000 *l.* in this Act, at 5 *l.* per Cent.

The 3 *Ann.* grants a further Subsidy on Wines and Merchandizes imported; which are made a Fund to raise the Sum of 636,957 *l.* 4 *s.* for the Service of the Navy.

The 4 *Ann.* grants the Duties on Wines, &c. imported, over and above the Subsidy of Tonnage and Poundage for the Term of 99 Years. The Monies arising by this Act were to be a Fund for Payment of Annuities for 99 Years, bought at 15 Years and a half's Purchase. And the Sum to be raised was to be 2,855,761 *l.* towards carrying on the War, &c.

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By 5 *Ann.* Tonnage and Poundage Duties were granted as a Fund to raise 822,381*l.* at 6*l.* per Cent.

By the 7 *Ann.* Several Duties on Wines, Tobacco, *East India* Goods, Whale-Fins, &c. are continued and made liable to the Payment of 645,000*l.* and Interest, at 6*l.* per Cent. borrowed on this Act. The Exportation of British Copper and Brass Wire made in *Great Britain* shall be free and without any Duty.

The 8 *Ann.* grants an additional Duty of 3*s.* per Tun, and 4*s.* 6*d.* per Chaldern, for Foreign Coals imported; and for Water-born Coals 3*s.* per Chaldern, and 2*s.* per Tun; and for Culm Water-born 7*d.* The former Duty granted in the Reign of K. William, is 5*s.* per Chaldern, and 1*s.* for Culm.

By 9 *Ann.* The Duties on Wines, Vinegar, Tobacco, &c. granted by 4 & 5 *Ann.* are further continu'd, as a Security for borrowing 1,296,552*l.* 9*s.* 11*d.* at 6*l.* per Cent. and the Money not to be taxed. These Duties are continu'd for ever.

Custom-house Officers conniving or assisting in any Fraud relating to Certificate Goods, forfeit their Offices, and are to be imprison'd six Months.

The 10 *Ann.* grants for 32 Years, a Duty on Deer-Skins, and all *Russia* Hides, Foreign Beast Skins, &c. imported. *Russia* Hides 1*d.* per Pound, &c. Tanned Hides 2*d.* per Pound, &c. Hides Tanned in *Great Britain* a Half-penny per Pound, Hides of Steers and Cows dress'd 1*s.* per Hide, &c. These Duties are to be levied by the same ways, and under the same Penalties as by 8 & 9 *W.* 3. & 9 *Ann.* in Taxes. By this Act

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Act are likewise granted Duties upon Starch, 2*d.* per Pound for all Starch imported, and for all Starch made in *Great Britain* 1*d.* per Pound. Starchmakers are to give Account of their Names, Places of Abode, Workhouses, Fats, &c. and make Entries, &c. under the Penalty of 50*l.*

Perfumers, &c. or Sellers of Hair-Powder, shall not mix any Powder of Alabaster, Lime, &c. (sweet Scents excepted) with any Starch, or Powder of Starch made for Hair-Powder, on pain of Forfeiture, and the Sum of 50*l.* Selling Hair-Powder mix'd with any of those Ingredients incurs a Penalty of 20*l.*

By the above Act are also granted, for 32 Years, Duties on Coffee, Tea, and Drugs, viz. For Coffee imported 1*s.* per Pound; Tea imported by the *East India* Company 2*s.* per Pound; by others, not from *East India* 5*s.* per Pound; and for all Drugs imported (except Dying Drugs) 20*l.* per Cent. over and above all other Duties.

Importing any Coffee or Tea, which is to be secur'd in a Warehouse, and not making due Entry thereof, and bringing it into the Warehouse, is a clandestine Running, and an unlawful Importation, for which the Offender shall forfeit all the Coffee and Tea, and 500*l.* one Moiety to the Crown, the other to the Seizor.

The Moneys arising by this Act, not exceeding 1,800,000*l.* after the Loans of former Acts are satisfied, are to be applied towards defraying Charges of the Navy, Victualling, Ordinance, &c.

By 12 *Ann.* is granted a Duty of 1*d.* per Ell on all Foreign made Sails, Sail-Cloth, Canvas, &c.

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&c. imported (except of the Product and Manufacture of *Ireland*) and additional Duties on Paper imported, Soap, *&c.* See 10 *Ann.* Taxes.

The 1 & 2 *Geo.* grants the Tonnage and Poundage to his Majesty for Life; and further Tonnage and Poundage, (with the Hereditary Duties of Excise, Post-Office-Revenue, *&c.*) for raising the 700,000 *l.* per *Ann.* allow'd for the Service of the Household; and Support of the Dignity of the Crown.

And by 5 *Geo.* for preventing the Running of uncustom'd Goods, Brandy, Rum, *&c.* is not to be imported in any Vessel, under 15 Tons (except only one Gallon for each Seaman in the Voyage) on pain of forfeiting such Vessel, *&c.* which may be seiz'd by any Officer of the Customs. Officers of the Revenue making any collusive Seizure of Foreign Goods, shall forfeit 500 *l.* and the Owner forfeit treble the Value of the Goods; one Moiety to the Crown, the other to the Informer.

Excise.

Having now gone through the Laws of the Customs, I come to the Excise. By 12 *Car.* 2. there were granted to the King for Life, the following Duties of Excise on Beer, Ale, *&c.* For every Barrel of Beer or Ale, above 6 *s.* the Barrel 15 *d.* of 6 *s.* or under 3 *d.* to be paid by the Brewer. For every Hoghead of Cyder and Perry 15 *d.* to be paid by the Retailer, a Halfpenny per Gallon for Metheglin or Mead, 1 *d.* per Gallon for Strong-Water, and 6 *d.* per Barrel for Vinegar, *&c.*

Common Brewers of Beer and Ale once a Week, and all Retailers once a Month, are to make true Entries at the Office of Excise of all Li-
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quors which they brew or retail, under the Penalty of 5 *l.* Brewers, and 20 *s.* Retailers; and not clearing the Duties within a Week, by Brewers, and a Month by Retailers, after their Entries made, they shall be liable to the Payment of double Duty.

Commissioners, *&c.* have Power to constitute Gaugers, who may by Day, or Night, in the Presence of a Constable, enter into any Place belonging to Brewers, Victuallers, *&c.* and gauge Coppers and Vessels, take an Account of Liquors, *&c.* leaving a Copy thereof; Brewers, *&c.* refusing to permit the Gaugers to enter, shall be forbidden by them to sell the said Liquors; and if they sell after such Warning, or deliver out any Liquors, not having satisfied the Duty, they forfeit 5 *l.* besides double Duty.

Persons brewing and retailing small Quantities of Beer and Ale in Fairs, and who are not usual Brewers or Retailers, paying the Excise, shall be discharged from all Penalties. And common Brewers, not selling by Retail, shall be allow'd for Leakage, of Beer 3 Barrels in 23, and of Ale 2 Barrels in 22, with Allowances in case of false Entry.

The Commissioners, *&c.* may compound for the Duty of Excise with Retailers. And the Lord Treasurer or Commissioners of the Treasury may farm the Duties, not exceeding 3 Years. Offences committed in *London* are to be determin'd by Commissioners of Appeal, and in the Country two or more Justices of the Peace have Power, to summon the Party, examine and determine, *&c.*

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The 15 Car. 2. enacts, That no Brewer or Retailer of Beer or Ale, shall fit up, alter, or enlarge any Tun, Fat, Back, Cooler, or Copper, and use them for making Beer, &c. or keep any private Storehouse, &c. without giving Notice at the next Office of Excise, under the Penalty of 50 l. for every Tun, &c. and they in whose House, &c. such conceal'd Tun shall be, are liable to the like Penalty. And the Penalty of 50 l. is encreas'd to 100 l. by 8 & 9 W. 3. But all the Penalties relating to Duties of Excise may be mitigated, so as not to be reduc'd to less than double Duty, and Costs, &c.

Brewers who compound for the Excise, shall not brew in their Brewhouses any Beer, or Ale, for other Brewers, without giving Notice to the Officers of Excise, and paying the Duty, on pain of forfeiting 5 l. per Barrel. And Utensils for Brewing are chargeable for all Duties of Excise. Brewers carrying out Beer or Ale before Notice given to an Officer of Excise, before three a-Clock in the Morning, and after nine in the Evening from *Lady-day* to *Michaelmas*, or before five in the Morning, and after seven at Night, the Winter half Year, shall forfeit 20 s. a Barrel. And if at any time after an Account is taken by the Gaugers, Brewers, &c. convert Small-Beer into Strong, they are subject to the like Penalty of 20 s. a Barrel, one third part to the King, a second to the Poor of the Parish, and third to the Informer.

Two able Artists are to be appointed, one by the Commissioners or Farmers of the Excise, and another by the Brewers of any Town or Place, to compute the Contents and Gauge of all

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all Brewing Vessels, &c. Gaugers shall weekly leave at the House of Brewers a Copy of their Return, under the Penalty of 40 s. And Gaugers taking any Bribe, and Brewers bribing, are both liable to the Penalty of 10 l.

Colleges and Halls in either University, which before the Duty of Excise impos'd, did brew their own Beer and Ale, are exempted from all Duties of Excise. Justices of Peace, and chief Magistrates in Corporations, are to meet once a Month, to determine all Offences against this Act. And no Appeal shall be admitted, 'till the Appellant has deposited the Duty, and given Security to the Commissioners of Appeal, &c. for all Penalties adjudg'd against him: But if the Judgment be revers'd he shall have double Costs; and if affirm'd shall pay the like Costs.

Oaths are to be taken by Officers employ'd in the Excise; acting before they have taken them, and a Certificate thereof enter'd with the Auditor of the Excise, incurs a Forfeiture of 50 l.

By 1 Jac. 2. The Duties upon Beer, Ale, Cyder, &c. were granted to King *James* during his Life; but this Statute was repeal'd by 2 W. & M.

The 1 W. & M. grants to their Majesty for three Years, over and above the Duties already charg'd, for every Barrel of Beer, or Ale, above 6 s. Price, 9 d. Of six Shillings or under 3 d. Cyder and Perry, for every Hogshead 1 s. Metheglin and Mead 3 d. per Gallon. Vinegar 4 s. per Barrel, &c. There is also by this Act and 12 Car. 2. a Duty of 3 s. per Barrel on Ale and Mum imported, &c.

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The Duties granted by this Act, are to be rais'd in like manner, and under such Penalties as are mention'd in the 12 & 15 Car. 2. Common Brewers, &c. using any private Cellar, contrary to 15 Car. 2. shall forfeit 50 l. And mixing, concealing or conveying away any Worts contrary to the said Act, incurs a Penalty of 20 s. per Barrel. If Worts are missing, the Brewer shall be nevertheless charg'd by the Gauger; and Gaugers are to make Returns and Charges upon warm Worts, making an Allowance of a tenth part for Waste: If any Over-charge be return'd, the Commissioners of Excise, or Justices of Peace, are empower'd to hear and determine the same, on Complaint, &c.

Commissioners and other Officers of the Excise shall not demand or receive any Money or other Reward, from any Person but the Crown, on pain of Forfeiture of Place, &c. Brewers, &c. using any Molasses, &c. in the Working of Beer, or Ale, are to forfeit 100 l. and all the Liquors.

By 2 W. & M. the Duties of Excise on Beer, Ale, &c. granted to K. Charles II. are given to their Majesties for their Lives, and the Life of the longer Liver of them; in such manner as directed by the said Act. These Duties are made a Fund for raising 250,000 l. at 8 l. per Cent. And there is a Clause in this Act, enabling their Majesties to grant an Annuity of 20,000 l. per Ann. out of the said Duties to the Princess Anne of Denmark.

Moneys due by Verrue of this Act, after an Order enter'd in the Register, may be transfer'd by Indorsement, and the Assignee in the like manner assign it *Toties Quoties*; such Endorsement being notified in the Office of the Auditor

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ditor of the Receipt, and an Entry or *Memorandum* made thereof in the Register Book of Orders.

In this Year were likewise granted Duties on Low Wines and Spirits. For every Gallon of Low Wines drawn from Foreign Materials 8 d. From *English* Materials (other than from Drink, Cyder, &c.) 1 s. Drawn from Drink made of malted Corn 1 d. From Cyder 3 d. per Gallon.

And also additional Duties of Excise, for four Years, *viz.* For every Barrel of Beer, or Ale, above 6 s. the Barrel, 1 s. 6 d. Every Barrel of 6 s. or under, 6 d. Every Hoghead of Cyder and Perry 2 s. 6 d. Metheglin, &c. 6 d. per Gallon. Every Barrel of Vinegar, or Vinegar-Beer, made with *English* Materials 3 s. Vinegar made with Foreign Materials 8 s. &c. over and above other Duties. This Act was made to enable their Majesties to borrow 1,000,000 l. for the Uses of the War; 570,000 l. whereof to be employ'd in Building and Furnishing 27 Ships of War, 17 of which to be Third Rates of 1100 Tuns, carrying 80 Guns a-piece, and 10 to be Fourth Rates, of the Burthen of 900 Tuns, carrying 60 Guns each.

The 4 W. & M. grants the additional Duties (granted in the first Year of this Reign for three Years) for 99 Years, as a Fund for Payment of Annuities, after the Rate of 10 l. per Cent. upon Survivorship for 99 Years, or 14 l. per Cent. for a single Life, to the Contributors of 1,000,000 l. rais'd by this Act; and the Moneys arising by the Duties to be paid into the Exchequer for that purpose.

By 7 & 8 W. 3. are granted the Duties on Low Wines and Spirits impos'd by 2 W. & M.

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for a further Term. Distillers, &c. setting up or altering any Tun, Cask, &c. for brewing any Low Wines or Spirits without giving Notice, or using any private or conceal'd Warehouse, &c. shall forfeit 20*l.* Duties and Penalties may be levied on the Stills, &c. in whosever's Possession they are.

Officers of the Excise having just Suspicion of private Backs, Tuns, Drains, &c. may search after the same, and in the presence of a Constable justify breaking open Doors, &c. And if the Brewer, &c. oppose such Officer, he shall forfeit the Sum of 20*l.* Brewers, &c. mixing Small-Beer with Strong, after carried out upon a Dray, is 5*l.* Penalty, &c.

Gaugers are within three Days after the end of every Week to leave with Brewers, &c. or their Servants, a Copy of every Charge made in such Week under their Hands, and on Refusal, or charging the Brewer more than such Copy contains, the Gauger shall forfeit 10*l.* There is a Clause of Loan in this Act for borrowing 500,000*l.* at 6*l.* per Cent towards defraying the Expence of his Majesty's Household, &c.

By 8 & 9 *W. 3.* Every Brewer is to declare to the Gauger how much Strong-Beer, or Ale, and how much Small he intends to make of a Guile, before any part of the Guile is remov'd, or the Gauger shall return the whole Strong. No common Brewer shall keep any Pipe, or Stop-Cock under Ground, or other private Conveyance for Worts, &c. under the Penalty of 100*l.* And any Gauger, &c. may in the presence of a Constable, &c. break up Ground to search for such private Pipes, &c. making Satisfaction for the Damage. Opposing such

such

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such Gauger in such Search incurs a Penalty of 50*l.*

The 8 & 9 *W. 3.* imposes a Duty (for one Year) on Malt, of 6*d.* per Bushel. For every Barrel of Mum made or sold in England 10*s.* Every Barrel of Sweets 12*s.* and 4*s.* per Hogshead, for Cyder and Perry, over and above the former Duties, all which are under the Management of the Commissioners of the Excise.

Malsters are once a Month to make an Entry at the Excise-Office of all Malt made, under the Penalty of 10*l.* And pay the Duty within three Months after such Entry, or be subject to the Payment of double Duty. They are not to alter their Vessels for steeping of Barley, nor keep any private Vessel, without first giving Notice to the next Officer of the Excise, on pain of forfeiting the Sum of 50*l.* Officers of the Excise are to be permitted to enter into Malthouses, &c. to gauge Vessels; and if any Malster refuse such Officer's Entrance, he shall forfeit the Sum of 5*l.*

There shall be an Allowance of 4 Bushels out of every twenty, as a Recompence for the difference between Corn wet and swoln, and the same converted into dry Malt.

Commissioners of the Excise, Collectors, &c. may compound with any Person for the Duties on Malt, not made for Sale but for the Use of Families, after the Rate of 5*s.* per Ann. for every Head in the Family; and in such Cases the Malt-houses of such Persons shall not be liable to the Survey of the Officers of the Excise; but if they sell or deliver Malt to others, sell Ale, &c. they are liable to the Penalty *supra*, in case of Concealments by Malsters.

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The Moneys arising by these Duties were appropriated to the Payment of 1,400,000 *l.* raised by way of Lottery by 10 *l.* Tickets, which entitled the Contributors, not having Prizes, to receive 10 *l.* for every Contribution, and a Farthing a Day Interest 'till paid. But the highest Prize in this Lottery I think was but 1000 *l.*

By 10 & 11 *W.* 3. Distillers of Spirits and Low Wines, are prohibited drawing or distilling any Brandy, Low Wines, &c. but according to the Limitations in this Act, from any Malt; Corn, or Grain, &c. under the Penalty of Forfeiture and 10 *s.* per Gallon. Beer, Ale, Wash, &c. from which Spirits may be extracted, are not to be exported out of this Kingdom, under the Penalty of 5 *l.* the Barrel, Ship-Beer excepted.

Distillers using any private Cock for Conveyance of Wash, or Liquors fit for Distillation, whereby such Wash, &c. may be conveyed from one Back or Vessel to another, are liable to a Penalty of 100 *l.* one Moiety to the King, the other to the Informer.

Vinegar-makers making Use of any Storehouse, Warehouse, or Cellar for Vinegar, without giving Notice thereof to the next Office of Excise, shall forfeit for every such private Storehouse, &c. 50 *l.*

The Duties on Sweets were doubled by an Act pass'd in this Year.

The 12 *W.* 3. enacts, That out of the Hereditary Duties of Excise, granted in the twelfth Year of the Reign of King *Charles* the 1st, &c. a weekly Sum of 3700 *l.* shall be paid into the Exchequer; and the same applied to the Payment of 820,000 *l.* and Interest borrow'd on the

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the Security of this Act, at 6 *l.* per Cent. and Orders for the Repayment to be assignable, &c.

The Residue of the said Excise, Revenues of the Post-Office, Wine License, &c. to be applied to the Service of his Majesty's Household, and the Payment of other necessary Expences.

The 10, 11 & 12 *W.* 3. continue the Duties on Malt, Mum, Cyder, &c. for the Service of those Years.

By 1 *Ann.* The Duties of Excise on Ale, Beer, &c. granted to King *Charles* the Second, and King *William* and Queen *Mary* for their Lives, are granted to her Majesty during her Life; subject to the weekly Payment of 3700 *l.* according to 12 *W.* 3. for the Term of five Years. The Hereditary Excise, Post-Office Revenue, Wine-Licence, &c. are by this Act not grantable by the Crown for any longer Term than the Life of the King or Queen, as shall make such Grant: And all Grants made contrary, shall be adjudged void.

The 1, 2 & 3 *Ann.* Continue the Excise upon Malt, Mum, Cyder, Perry, &c. with a Proviso, that if any Malster shall conceal or carry away his Malt from the sight of the Gauger, he is liable to a Forfeiture of 10 *s.* for every Bushel so conceal'd, &c.

By 3 *Ann.* The Duties on Low Wines and Spirits are farther continued. 4, 5 & 6 *Ann.* continue the Duties on Malt, &c. for the Service of those Years; and by the last Act, Malt made in *Scotland* is exempted from the Duty of Excise; unless it be brought into *England*, in which case it is charg'd with the 6 *d.* per Bushel. Malt imported from *Scotland*, is to be

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enter'd at the Place of Landing, and the Duty paid; and if such Malt shall receive any Damage at Sea, upon Proof thereof, and of Payment of the Duty, Justices of Peace in their Sessions are to certify an Allowance to be made, on the producing of which Certificate to the Collector of the Duty, the Sum certified shall be repaid, or allow'd out of a subsequent Charge, 7 *Ann.*

The 7 *Ann.* continues the Duties on Malt, Mum, &c. Malsters, mixing Corn of one Wetting, with Corn making into Malt of a former Wetting, are liable to a Penalty of 5 *s.* per Bushel. In this Act there is a Clause of Loan at 6 *l.* per Cent.

By 8 *Ann.* are granted, for 32 Years, further additional Duties on Beer, Ale, &c. for every Barrel of Beer, or Ale, (above 6 *s.* the Barrel inclusive of the other Duties) 3 *d.* every Barrel under six Shillings, 1 *d.* for every Hogshead of Cyder and Perry 5 *d.* for every Gallon of Metheglin, or Mead made for Sale 1 *d.* Every Gallon of Strong-Waters made for Sale 1 *d.* Of Spirits 2 *d.* Every Barrel of Vinegar 9 *d.* Verjuice 5 *d.* the Hogshead. But Vinegar made by the Manufacturers of White-Lead only, and used by them in preparing the same, is not liable to the Duties.

The 9 *Ann.* was made to continue the Duties on Malt, &c. Malsters pressing, treading, or ramming in the Cistern, uting Fat, or Couch, any Corn steeping or steep'd to make Malt, forfeit 2 *s.* 6 *d.* per Bushel. Malt made in *Scotland*, and brought by Land to *England*, shall pass through *Berwick* or *Carlisle*, and be enter'd there with the proper Officer, and pay the 6 *d.* per Bushel Duty, on pain of forfeiting such Malt, or the Value, one Moiety

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Moiety to the Crown, the other to the Informer. If brought by Sea, and not enter'd at the Place of Landing, and the Duty paid, it is likewise subject to Forfeiture.

There's a Clause in this Act for borrowing 650,000 *l.* at 6 *l.* per Cent.

By 9 *Ann.* was granted a Duty of 1 *d.* per Pound on Hops growing in *Great Britain*, payable by the Owner within six Months after cur'd; and 3 *d.* per Pound on Foreign Hops imported. The Duties on *British* Hops, to be under the Management of the Commissioners of the Excise, and Hops imported, of the Commissioners of the Customs.

Owners or Planters of Hops are to give Notice to the Office of Excise, of the Parish or Place where they grow, their Names, &c. before the first of *August* yearly, under the Penalty of 40 *s.* per Acre of such Yards whereof no Notice shall be given, &c.

Such Owners, &c. shall within six Weeks after the gathering or picking, bring them to be cur'd and bag'd at Ousts or Places notified as aforesaid, or forfeit 5 *s.* per Pound; and they are to give Notice, under their Hands in Writing, to the next Office of Excise, of the Time which they shall bag their Hops, a convenient Space before such Bagging, that some sworn Officer of the Excise may be present at the Bagging, Weighing, and marking the same, under the Penalty of 50 *l.* such Officer is to attend the Bagging and Weighing, and to cause the true Weight to be visibly marked on the Bag, whereupon he is to make his Return to the Commissioners of the Excise, leaving a Copy with the Planter, on pain of forfeiting the Sum of 5 *l.*

If any Person use any Storehouse, or c-

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ther Place or Kiln for curing or keeping of Hops, without giving Notice in Writing as aforesaid, he is liable to the Penalty of 50*l.* Planters removing, or carrying away from their Ousts, Storehouses, &c. any Hops, until they have been cur'd, bagged and weigh'd, and the Duty ascertained, are subject to the like Penalty of 50*l.* concealing Hops from the Officers, forfeit 20*l.* And Officers of the Excise may at any time by Day or Night (if at Night then with a Constable) enter into Ousts, Storehouses, &c. for the curing or keeping of Hops; Planter or Owner obstructing them, shall forfeit 20*l.*

No common Brewer, Innkeeper, or Victualler, shall use any Broom, Wormwood, or bitter Ingredient, besides Hops, in making Beer or Ale for Sale, under the Penalty of 20*l.* for every Offence. But Retailers, who infuse Broom or Wormwood in their Beer after 'tis brewed and runned, are not liable to the Penalty.

Any Person might lend on the Credit of this Act the Sum of 180,000*l.* at 6*d.* per Cent. Interest.

The 10 & 12 *Ann.* continue the Duties on Malt, Mum, Cyder and Perry, for those Years. There is a Clause of Loan in these Acts, for a Sum not exceeding 700,000*l.* at 5*l.* per Cent. free of all Taxes; and every Lender shall have Tallies struck, and Orders for Repayment, &c. and no undue Preference to be made in Registry or Payment, on pain of paying the Value &c. of the Debt, treble Costs, and Loss of Place,

By 1 *Geo.* The Excise on Beer and Ale, &c. is granted to his Majesty for Life; and by 1, 2, 3, 4 & 5 *Geo.* The Duties on Malt, Mum, &c. are continu'd yearly, as a Supply to his Majesty.

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lesty. There's a Clause in each of these Acts for borrowing 700,000*l.* after the Rate of 5*l.* per Cent. &c.

The time of paying the Duty on Malt, is enlarg'd to four Months: And Justices of Peace have a Power of Mitigation, with respect to the Penalties for Defaults, so as the same be not brought to less than double the Duty, and the Costs and Charges in the Prosecution.

Thus I have taken Notice of the numerous Branches and Statutes of Taxation, and shew'd particularly the many Incumbrances on the National Funds; and as the Exchequer is the Center into which all the King's Revenue ought to fall, I shall conclude my short Treatise with the 8 & 9 *W. 3.* made for regulating the Business of that great and Royal Bank, and the several Officers there attending.

By this Act, all the Money in the Exchequer, is to be kept in Chests under three different Locks and Keys, of which the Tellers to have the Custody of one, the Clerk of the Pells one, and the other is to be kept by the eldest of the Deputy Chamberlains. The Chests are to be open'd every Morning in the presence of the Clerk of the Pells, and Deputy Chamberlains, and so much Money taken from thence to be left with the Tellers as will pay and answer the Orders to be satisfied that Day; and no Money is to be taken out of the said Chests but in the presence of the Tellers, Clerk of the Pells, and Deputy Chamberlain. The Clerk of Pells and Deputy Chamberlains are likewise every Day to secure in the Chests, Money receiv'd, &c.

None of the Moneys in the Receipt of the Exchequer, shall be thence issued, but on sufficient

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icient Grant under the Great Seal, or by Ver-
tue of Authority under the Privy Seal, or in
pursuance of some Act of Parliament.

When any Money is brought to the Exche-
quer, the Officers attending are to receive the
same without Delay, by weighing it in Sums or
otherwise, and to make due Entries, after which
a Bill is to be thrown down to the Talley-
Court, whereupon a Talley shall be levied. No
Teller of the Exchequer shall charge himself by
Bill with the Receipt of any Money, but when
the Officers of the Talley-Court are present;
and Tellers, their Clerks, &c. after their Bills
are thrown down into the Talley-Court, are
not to lend, pay, or otherwise dispose of the
Money, without an Order from the Auditor,
recorded by the Clerk of the Pells, and taking
a Receipt to discharge the King according to
the ancient Course, under the Penalty of for-
feiting double the Sum, Loss of Place, &c.

The Auditor of the Receipt, or in his absence
his chief Clerk, shall at least once a Month vi-
sit every Teller's Cash, and by numbering of
the Bags, weighing or telling the Money, &c.
inspect that the Tellers have in real Specie the Re-
mainders wherewith they are charg'd; and
every three Months examine the Tellers
Vouchers.

A Table is to be made and set up at
the Door of the Auditor's Office, shewing
how far the Officers there have proceeded in
the Repayment of Loans upon the Credit of
Taxes or Revenues, and how far the Moneys
paid in by the several Receivers from time to
time extend, to discharge the Principal and In-
terest upon the said Taxes, &c.

A N

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