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From FRIDAY, 11 April, to TUESDAY, April 15, 1800.

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LONDON.

FRIDAY, APRIL 11.

The new Income Bill sufficiently proves the truth of a remark which has been often made, that it is one thing to read and another to understand. That which is to attach upon every individual in the kingdom ought at least to have been drawn up in plain and explicit language. I know, said a potentate of ancient times, that my acts are severe, that my fiscal edicts are harsh, but at least they are short and plain. Would we could say as much of the present bill. So laboured, yet so confused, so long, yet so unintelligible a production, scarcely ever before, we will venture to say, came from the pen of man—and yet it is called a bill to explain. All that can be clearly and distinctly known from a perusal of it, is that, in its general effect, if it passes in its present shape, it will be most grinding and vexatious. Let any man consider what will be the consequences of granting rewards to persons for giving information upon the subject of income. Let our readers look at the Schedule. Every man is to state what debts he owes, what annuities exist upon his property, and what rate of interest he pays, and to whom. And this statement may be seen by every Inspector or Surveyor in the parish. Will any man tell us that this will not be of material detriment? Is it not known that many men would immediately be made bankrupts if the real state of their affairs were known? A great portion of the trade of the country, particularly that which is so advantageous to the revenue, the commerce on speculation, is carried on upon capital, either nominal, or borrowed upon terms in which the premium to the lender is adequate to the risk, and contingent, in such as the law does not sanction. All these transactions must be stated in order to entitle the party making the return to deductions for such annuities and debts. There is another thing—the misfortunes of our relatives who may be objects of our bounty, the distresses of any member of our families who may be indebted to us for pecuniary relief, must all be set down and disclosed.

There are some of the points which have struck us forcibly upon a first perusal of the Bill. It is certainly, as a Ministerial paper of this day says, "no trifling tax to be obliged even to read it; to understand, to explain, or to reconcile it, will give employment to an host of briefless lawyers, whose bell income it will become."

ABSTRACT.

The chief power of the Bill will reside in the Commissioners of Taxes. Instead of entering statements, marked by letters, the Commercial Commissioners are to enter them in books sent by the Tax Office, with the names, &c. of the parties, as usual in other assessed taxes, and the certificate on which the party is to pay must be a counterpart of this full and particular entry.

Retail shopkeepers, innkeepers, publicans, and others, engaged in trade and manufactures, desiring to be assessed by the Commercial Commissioners, are to give in their statement to the Commercial Commissioners of their respective divisions; on which they are to be assessed by the said Commissioners of the division. The Commissioners so appointed may sub-divide themselves to act in each ward, or in several wards united, as they see fit, who are to have the same jurisdiction as the Commissioners for the whole district of London, have now; the Commissioners being liable to certain qualifications of property to be specified.

Persons temporarily residing in Britain, now exempted, are to be assessed if they have resided months previous to their return of statement, or to their being charged to return; such persons to pay for the whole of their income during their residencies, till notice of their departure.

The sources of Income, Land, &c. to be specified, with the name of county; &c. where situated, and an account where the trade or manufacture, &c. is carried on. And if such specification be not given, and it appear that any Income arising from sources out of the district of the Commissioners to whom the statement is given in, it may afterwards be inquired into. The Commissioners are to make the deductions allowed by the Act, and the amount of Income duty to be computed by them, and not by the party himself. The Commissioners, as soon as the statements are laid before them, are to class them alphabetically in a book to be sent to them by the Commissioners of Taxes. In these books they are to enter the

names of Taxers, to be by them again remitted to the Commercial Commissioners, to whom the statement was originally given. If the Inspectors are not satisfied as to these particulars, the inquiry is to be carried only to the Commercial Commissioners of the districts where the Income arises, and the deductions allowed by the act are not to be given unless the payments for which they are allowed, make part of the Income of the persons to whom made, and chargeable as such, unless in the care of Trustee, Agent, Tutor, &c. The result of these inquiries shall then be certified to the Inspectors of their district, to be communicated to the Commissioners for Affairs of Taxes, and thence transmitted to the Commissioners to whom the statement was originally presented, who without further inquiry are to compute the party's Income upon such certificate, unless the party be appealed against, or according with the result of their own inquiries and other certificates transmitted to them.

The Commissioners are to be empowered to summon before them, all High Constables, Churchwardens, Overseers of the Poor, Officers of Excise, &c. and to examine them with regard to the state of any man's Income, about which they are in doubt, and to oblige them to produce every document in their possession, which may elucidate the subject. The Churchwardens, &c. attending from a summons of the Commissioners, are to be allowed their expenses. If the Commissioners do not receive a statement from any one within the division for which they act, they are to direct a precept to such person, as long as such default shall be made; and if they are not perfectly satisfied with any particular statement, they are to prescribe the form in which a new statement shall be made out. If any person shall think himself aggrieved by any certificate of the amount of his Income, or because any deduction claimed has been improperly disallowed, or because the Commissioners have included Income not belonging to such person, he may, within a limited time, appeal to the Commissioners, and give in what he reckons a true certificate of his Income and a statement of the deductions which ought to be allowed him, or, if the Inspector or Surveyor is dissatisfied with the assessment of the Commissioners, he may cause an appeal to be entered. The Commissioners are then to proceed to hear such appeals, and their sentence is to be definitive. If any person neglects to send in any statement he is directed to do by the Commissioners, he is to forfeit a sum of money for every such offence; and he shall forfeit the same sum who shall refuse to explain any part of his statement when required, or to bring evidence to prove its veracity; and likewise if it be proved that he has neglected to mention any branch of his Income with a design to defraud the revenue. All persons are invited to give information of mis-statement in the parties, or of mistakes in the Assessors, and are promised a reward for their trouble. If any person renders his property temporarily unproductive of Income, by vesting it in foreign funds or securities, which do not yield any present interest; or if he becomes entitled to property of this nature in these funds; or, if being possessed of property abroad, he causes the produce of it to be retained in the statement of his Income, he must specify every particular with regard to his property of this description, under a severe penalty; that it may be assessed by the Commissioners. Every person is to deliver in a list of all clerks, servants, artificers, &c. employed by them, who are entitled to any Income chargeable with the duties, stating the sources from which it arises, &c. &c. The Commissioners are empowered to hear and determine any offence against any act with regard to duties upon Income, with subjects the offender to any pecuniary penalty, in like manner as Justices of the Peace may do in virtue of the Income Act passed last Session. The Commissioners are to add every penalty they shall adjudge against any offender to the assessment of the person who shall forfeit the same; and if the penalty is forfeited in another district, they are to inform the Commissioners of that district, who will add it to his final assessment.

SCHEDULE.

Rules and Directions for estimating the Income for the current year, of all persons having income subject to the said duties.

I.—Income arising from Lands, Tenements, or Hereditaments.

Persons who are usually let, or might be let, by the year, unfurnished; but where the same are or shall be let, or the tax on inhabited houses; then such income shall not be taken at less than such rates, and if such houses and buildings are occupied, with such farm of land or tithes, or with fields or tythes, or greater annual value than such houses or buildings, then the income arising therefrom to be taken at the rate to be estimated as aforesaid, although the same shall exceed the amount of the tax on inhabited houses charged thereon.

Sixth Case.—Income of owners arising from houses and buildings occupied by a tenant at rack rent, shall be taken at the whole rent payable for one year, either according to the usual course of completing such payments.

Seventh Case.—Income of owners arising from houses and buildings demised in consideration of a fine paid, with a nominal rent only, or without a rent reserved, shall be taken as in the case of lands so demised.

Eighth Case.—Income of owners arising from tithes, or in respect thereof, shall be taken as follows:—If the tithes be received in kind, then on an average of three successive years immediately preceding for which the tithes were or might have been fold for when gathered; and if commuted for or satisfied, then on an average for the like term, of the sums payable, or paid, or agreed to be paid for the same.

Ninth Case.—Income of owners arising from lands and buildings demised in consideration of a fine paid with a rent reserved, shall be taken, as in the case of lands so demised.

Tenth Case.—Income of owners arising from manors, or from timber or wood usually cut periodically, or in certain proportions; and from mines and other profits of lands, tenements, or hereditaments, of uncertain annual amount, shall be taken on such average of three successive years, next immediately preceding (except in the case of mines) as the Commissioners before whom the question of income shall be depending, shall think and adjudge, upon due consideration of all circumstances respecting the same; such average not in any case to comprehend a term of more than three years, but so as to include the highest amount received in any year within the above term of three years; and in the case of mines, upon an average not exceeding five years, but so as to include the highest receipt within the said term.

Eleventh Case.—Income arising from lands occupied by a tenant at rack rent, shall be taken at the aggregate amount of the following articles, viz.

1. Rent for one year payable to the landlord.

2. Rents, rates, and assessments charged upon the said lands, or upon the occupier in respect of such lands, within the year ending on the preceding 25th day of March, or such other day or days on which such yearly payments respectively shall have been completed for the last whole year, if payable by the occupier.

3. The value of all tithes, when taken in kind, or of the sums paid for the same, or agreed to be paid in satisfaction for the same, within or for the last preceding or current year, ending at such time as the said tithes or payments have been usually collected or paid, and in the following proportions, viz.

1. If such amount be under £100, then the income shall be taken at such amount; and if at or upwards, then at such amount.

Twelfth Case.—Income arising from lands, tenements, or hereditaments demised in consideration of a fine, with or without a rent reserved, shall be estimated, in the case of the lessee occupying the same, as in case of an owner under the same circumstances; deducting therefrom, in respect of the fine paid, a sum equal to the proportion of the said fine calculated upon the duration and nature of the estate demised, according to the tables to this schedule annexed.

Thirteenth Case.—Income arising from mines, tithes, timber, woods, and other hereditaments of uncertain annual amount, when occupied by a tenant, shall be taken as the same would be taken in the hands of the owner; deducting therefrom a sum equal to the income arising from payments paid or referred to the owner, as directed in the aforesaid case of owners in the third, fourth, and fifth cases respectively.

Fourteenth Case.—In every case of lands, tenements, and hereditaments, underlet by the lessee or lessees, the income of such lease or leases so underletting, shall be taken at the like amount as they would be in the case of the owner demising the same, in like manner as the same are underlet; deducting therefrom, in respect of the payments paid or referred to his, her, or their immediate lessor or lessors, a sum equal to the income with which such lessor or lessors would be charged, according to the third, fourth, and fifth cases respectively.

II.—Income arising from Personal Property, and from Offices, Pensions, Stipends, and other Sums of certain annual amount.

Fifteenth Case.—Income arising from personal property, annuities, interest of money, rents, charges, and other funds of the like nature, or from salaries, perquisites, pensions, stipends, and other payments of a certain annual value, whether arising from any office, employment, or vocation (except trade), shall be taken at the gross sums payable within one year; every such year to be computed as ending according to the usual course of completing such payments.

III.—Income arising from any Trade, Profession, or Employment, or from any Perquisites, Fees, or other Payments of uncertain annual value.

Sixteenth Case.—Income arising from any trade, profession, or employment, or from any perquisites, fees, or other payments, or any emolument or advantages of uncertain annual value, whether arising from such trade or profession, or from any office, employment, or vocation, or from personal property, shall be taken on an average of the gross profits of three successive years immediately preceding the year for which the computation shall be made, or at the gross profit of the immediately preceding year, at the declared election of the party to be charged; except in such cases where the party to be charged shall have made an election in any preceding year, in which case the mode before chosen shall be observed in all succeeding years.

Persons who have made or shall make insurance on their respective lives, or on the lives of their respective wives, shall be at liberty, in addition to any other deductions, to deduct the amount of the premium of such insurance for the current year.

The following General Deductions may be claimed from the whole of the Income of any Person or Persons whatever.

1. The amount of annual interest payable for debts owing by the party, or charged upon the property of the party, from which any income shall arise to any person or persons, whose names and residences, or to any corporation, which shall be declared in the statement as required by this act.

2. The amount of allowances to any child or children, or other relations; such child or children, or other relation or relations, not making a part of the family of the party; and whose names and places of residence shall be declared in the statement; as required by this act.

3. The amount of any annuity payable by the party, either as a debt or charge upon his or her income, to any person or persons, whose names and places of residence, or to any corporation, which shall be declared in the statement, as required by this act; excepting any payment to the wife of any party, living with such party, for which she, or her trustee or her trustees on her behalf, shall not be duly charged under this act.

4. Persons who have made or shall make insurance on their respective lives, or on the lives of their respective wives, shall be at liberty, in addition to any other deductions, to deduct the amount of the premium of such insurance for the current year.

shall be payable are declared in the statement of the person claiming the same.

2. Also all sums actually expended by the owner, which he or she shall be bound by tenure to pay, or shall be rated at by the Commissioners of Taxes.

3. Also, in respect of lands in the occupation of tenants at rack rent, the actual expenses of collecting the rents; also, all sums paid by the owners in satisfaction for tythes, or for parsonage, and other rates and taxes paid by the owners for rates and taxes charged on the tythes, and the expenses of collecting the same; all which payments shall be estimated for one year, preceding the delivery of the statement, and ending at the time when such payments for the whole year shall have been or will be completed.

4. Also, on account of sums actually expended in draining lands, such sum as the Commissioners shall think fit to allow, not exceeding in any case three pence per cent. on the annual value of the land improved by such drainage.

5. Also, on account of sums actually expended in respect of improvements from the date of any tithes, in cases where the same are necessary for the occupation of lands, or by reason of tenure therein, such sum as the Commissioners shall, under all circumstances, think fit to allow as a fair average of the sums expended.

6. Also, on account of sums actually expended for repairs of buildings within such term of years, not exceeding five years, in any case, as the Commissioners shall, in their discretion, and under all circumstances brought in proof, before them, think fit to settle, such sum as, on a fair average, taken on the said term, shall allow, not exceeding the following rate, viz.

In such buildings consist of a principal messuage and other buildings occupied with a farm of lands or tithes, or of several principal messuages, and other buildings occupied with several farms of lands or tithes, at a rate not exceeding eight pence per cent. on the annual rent of all such farms, estimated as aforesaid; but if there be no principal messuage, then at the like average, and at a rate not exceeding three pence per cent. on the like rent.

Buildings not occupied with a farm of lands or tithes, at the like average, and at a rate not exceeding ten pence per cent. on the rent of the buildings estimated as aforesaid.

Chapels and other buildings, parcel of any college or hall in any university, in Great Britain, and chapels of churches which any rector, vicar, or other person is bound to repair, on an average of the whole sums expended for 21 years, preceding the delivery of the statement, or as nearly thereto as the same can be proved.

Where lands have come into the occupation of the owner within 18 months past, on the expiration of a lease on the death or failure of a tenant, the Commissioners, on proof thereof to their satisfaction, may reduce the income therefrom, if estimated according to the first general rule, to any sum not less than the full rent at which such lands are estimated to be let by the year.

Tenants of lands are not entitled to any deductions in respect thereof, other than such as are included under the head of general deductions.

The following Deductions may be claimed by the particular persons hereinafter described, in respect of the Annual Value of Income derived from Personal Property, or from Trades or Professions, or from Offices, Employments, or Vocations, or from Pensions or Stipends; as the same are respectively applicable, if payable by the party making such claim.

1. The amount of the tithes and first fruits duties, and fees on presentations, payable by any ecclesiastical person within the year preceding the delivery of the statement, such year ending on the 31st day of December.

Also, in respect of procurations and synodals, paid by ecclesiastical persons, the amount of the yearly payments on the average, not exceeding seven years preceding the delivery of the statement as aforesaid.

2. Two-thirds of the rent paid for their respective dwelling houses by a tenant residing and inhabiting any house, part whereof is occupied and used by the same person as an open shop for retail trade only; or by innkeepers or other persons licensed to sell wine, ale, and other liquors by retail, to be drank in their respective dwelling houses; or by persons keeping any schools, academies, or seminaries of learning, and usually having their scholars to board and lodge (to a number not less than ten) in their respective dwelling houses.

The following General Deductions may be claimed from the whole of the Income of any Person or Persons whatever.

1. The amount of annual interest payable for debts owing by the party, or charged upon the property of the party, from which any income shall arise to any person or persons, whose names and residences, or to any corporation, which shall be declared in the statement as required by this act.

2. The amount of allowances to any child or children, or other relations; such child or children, or other relation or relations, not making a part of the family of the party; and whose names and places of residence shall be declared in the statement; as required by this act.

3. The amount of any annuity payable by the party, either as a debt or charge upon his or her income, to any person or persons, whose names and places of residence, or to any corporation, which shall be declared in the statement, as required by this act; excepting any payment to the wife of any party, living with such party, for which she, or her trustee or her trustees on her behalf, shall not be duly charged under this act.

4. Persons who have made or shall make insurance on their respective lives, or on the lives of their respective wives, shall be at liberty, in addition to any other deductions, to deduct the amount of the premium of such insurance for the current year.

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Persons temporarily residing in Britain, now exempted, are to be assessed if they have resided months previous to their return of statement, or to their being charged to return; such persons to pay for the whole of their Income during their residencies, till notice of their departure.

The sources of Income, Land, &c. to be specified, with the name of county, &c. where situated, and an account where the trade or manufacture, &c. is carried on. And if such specification be not given, and it appear that any Income arising from sources out of the district of the Commissioners to whom the statement is given in, it may afterwards be inquired into. The Commissioners are to make the deductions allowed by the Act, and the amount of Income duty to be computed by them, and not by the party himself. The Commissioners, as soon as the statements are laid before them, are to class them alphabetically in a book to be sent to them by the Commissioners of Taxes. In these books they are to enter the names of the persons whose Incomes arise within their districts, or out of it, as may be, provided no statement from which deduction is claimed for payments to persons out of the division, and which payments may form the Income of other persons. In other books are to be stated the names of persons whose Income from Lands, Trade, &c. arises out of the district, or who claim deduction for payments to persons residing out of the district, with a description of the Income so arising out of the district where they return their statement; and, if such statements be considered imperfect, the parties may be required to amend the same, till a perfect statement is delivered, which statements to be open to the inspection of any Inspectors or Surveyors, duly sworn according to the directions of the Act.

In order to facilitate inquiry into the state of Income mentioned to arise out of the district of the Commissioners, they shall transmit the statement of the party respecting it to the Commissioners for Taxes, who shall send it to be inquired into by the Inspectors and Surveyors of the districts where it is stated to arise. The Inspectors to inquire accordingly into the state of such Income, or deductions claimed, and then certify the amount of such particulars respectively to the Commis-

wardens, Overseers of the Poor, Officers of Excise, &c. and to examine them with regard to the state of any man's Income, about which they are in doubt, and to oblige them to produce every document in their possession, which may elucidate the subject. The Churchwardens, &c. attending from a summons of the Commissioners, are to be allowed their expenses. If the Commissioners do not receive a statement from any one within the division for which they act, they are to direct a precept to such person, as long as such default shall be made; and if they are not perfectly satisfied with any particular statement, they are to prescribe the form in which a new statement shall be made out. If any person shall think himself aggrieved by any certificate of the amount of his Income, or because any deduction claimed has been improperly disallowed, or because the Commissioners have included Income not belonging to such person, he may, within a limited time, appeal to the Commissioners, and give in what he reckons a true certificate of his Income and a statement of the deductions which ought to be allowed him, or, if the Inspector or Surveyor is dissatisfied with the assessment of the Commissioners, he may cause an appeal to be entered. The Commissioners are then to proceed to hear such appeals, and their sentence is to be definitive. If any person neglects to send in any statement he is directed to do by the Commissioners, he is to forfeit a sum of money for every such offence; and he shall forfeit the same sum who shall refuse to explain any part of his statement when required, or to bring evidence to prove its veracity; and likewise if it be proved that he has neglected to mention any branch of his Income with a design to defraud the revenue. All persons are invited to give information of mis-statement in the parties, or of mistakes in the Assessors, and are promised a reward for their trouble. If any person renders his property temporarily unproductive of Income, by vesting it in foreign funds or securities, which do not yield any present interest; or if he becomes entitled to property of this nature in these funds; or, if being possessed of property abroad, he causes the produce of it to be retained in the statement of his Income, he must specify every particular with regard to his property of this description, under a severe penalty; that it may be assessed by the Commissioners. Every person is to deliver in a list of all clerks, servants, artificers, &c. employed by them, who are entitled to any Income chargeable with the duties, stating the sources from which it arises, &c. &c. The Commissioners are empowered to hear and determine any offence against any act with regard to duties upon Income with subjects the offender to any pecuniary penalty; in like manner as Justices of the Peace may do in virtue of the Income Act passed last Session. The Commissioners are to add every penalty they shall adjudge against any offender to the assessment of the person who shall forfeit the same; and, if the penalty is forfeited in another district, they are to inform the Commissioners of that district, who will add it to his final assessment.

SCHEDULE
TO WHICH THE ACT REFERS.
Rules and directions for estimating the income for the current year, of all persons having income subject to the said duties.
I.—Income arising from Lands, Tenements, or Hereditaments.
1st. Income of Owners of Lands, Tenements, or Hereditaments.
First Case.—Income arising from lands occupied by the owner, shall be taken at the aggregate amount of the rent which the same are worth to be let by the year, according to the ordinary rent of lands of like quality, and under the like circumstances, in the same neighbourhood; and of the part of what would be computed to be the income of the tenant at rack rent of the same lands, under the eleventh case.
Second Case.—Income of owners arising from lands occupied by a tenant at rack rent, shall be taken at the whole rent payable for one year; to be computed and ended according to the usual course of completing such payments.
Third Case.—Income of owners arising from lands demised to a tenant in consideration of a fine paid, with a nominal rent only, or without a rent reserved, shall be taken at a certain proportion of the said fine, calculated upon the duration and nature of the estate demised, according to the tables to this schedule annexed.
Fourth Case.—Income of owners of lands demised to a tenant in consideration of a fine paid, with a rent reserved, shall be taken at the amount of a certain proportion of the said fine, calculated according to the said tables, and of the rent reserved for one whole year, ending according to the usual course of completing such payments.
Fifth Case.—Income of owners arising from houses and buildings occupied by such owners, shall be taken in the following manner, viz. If such houses and other buildings are occupied with a farm of lands or of greater annual value than such houses and buildings, the income arising therefrom shall be taken at the rent of which the same, or houses and buildings of the like description in the same neighbourhood

wardens, Overseers of the Poor, Officers of Excise, &c. and to examine them with regard to the state of any man's Income, about which they are in doubt, and to oblige them to produce every document in their possession, which may elucidate the subject. The Churchwardens, &c. attending from a summons of the Commissioners, are to be allowed their expenses. If the Commissioners do not receive a statement from any one within the division for which they act, they are to direct a precept to such person, as long as such default shall be made; and if they are not perfectly satisfied with any particular statement, they are to prescribe the form in which a new statement shall be made out. If any person shall think himself aggrieved by any certificate of the amount of his Income, or because any deduction claimed has been improperly disallowed, or because the Commissioners have included Income not belonging to such person, he may, within a limited time, appeal to the Commissioners, and give in what he reckons a true certificate of his Income and a statement of the deductions which ought to be allowed him, or, if the Inspector or Surveyor is dissatisfied with the assessment of the Commissioners, he may cause an appeal to be entered. The Commissioners are then to proceed to hear such appeals, and their sentence is to be definitive. If any person neglects to send in any statement he is directed to do by the Commissioners, he is to forfeit a sum of money for every such offence; and he shall forfeit the same sum who shall refuse to explain any part of his statement when required, or to bring evidence to prove its veracity; and likewise if it be proved that he has neglected to mention any branch of his Income with a design to defraud the revenue. All persons are invited to give information of mis-statement in the parties, or of mistakes in the Assessors, and are promised a reward for their trouble. If any person renders his property temporarily unproductive of Income, by vesting it in foreign funds or securities, which do not yield any present interest; or if he becomes entitled to property of this nature in these funds; or, if being possessed of property abroad, he causes the produce of it to be retained in the statement of his Income, he must specify every particular with regard to his property of this description, under a severe penalty; that it may be assessed by the Commissioners. Every person is to deliver in a list of all clerks, servants, artificers, &c. employed by them, who are entitled to any Income chargeable with the duties, stating the sources from which it arises, &c. &c. The Commissioners are empowered to hear and determine any offence against any act with regard to duties upon Income with subjects the offender to any pecuniary penalty; in like manner as Justices of the Peace may do in virtue of the Income Act passed last Session. The Commissioners are to add every penalty they shall adjudge against any offender to the assessment of the person who shall forfeit the same; and, if the penalty is forfeited in another district, they are to inform the Commissioners of that district, who will add it to his final assessment.

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First Case.—Income arising from lands occupied by the owner, shall be taken at the aggregate amount of the rent which the same are worth to be let by the year, according to the ordinary rent of lands of like quality, and under the like circumstances, in the same neighbourhood; and of the part of what would be computed to be the income of the tenant at rack rent of the same lands, under the eleventh case.
Second Case.—Income of owners arising from lands occupied by a tenant at rack rent, shall be taken at the whole rent payable for one year; to be computed and ended according to the usual course of completing such payments.
Third Case.—Income of owners arising from lands demised to a tenant in consideration of a fine paid, with a nominal rent only, or without a rent reserved, shall be taken at a certain proportion of the said fine, calculated upon the duration and nature of the estate demised, according to the tables to this schedule annexed.
Fourth Case.—Income of owners of lands demised to a tenant in consideration of a fine paid, with a rent reserved, shall be taken at the amount of a certain proportion of the said fine, calculated according to the said tables, and of the rent reserved for one whole year, ending according to the usual course of completing such payments.
Fifth Case.—Income of owners arising from houses and buildings occupied by such owners, shall be taken in the following manner, viz. If such houses and other buildings are occupied with a farm of lands or of greater annual value than such houses and buildings, the income arising therefrom shall be taken at the rent of which the same, or houses and buildings of the like description in the same neighbourhood

wardens, Overseers of the Poor, Officers of Excise, &c. and to examine them with regard to the state of any man's Income, about which they are in doubt, and to oblige them to produce every document in their possession, which may elucidate the subject. The Churchwardens, &c. attending from a summons of the Commissioners, are to be allowed their expenses. If the Commissioners do not receive a statement from any one within the division for which they act, they are to direct a precept to such person, as long as such default shall be made; and if they are not perfectly satisfied with any particular statement, they are to prescribe the form in which a new statement shall be made out. If any person shall think himself aggrieved by any certificate of the amount of his Income, or because any deduction claimed has been improperly disallowed, or because the Commissioners have included Income not belonging to such person, he may, within a limited time, appeal to the Commissioners, and give in what he reckons a true certificate of his Income and a statement of the deductions which ought to be allowed him, or, if the Inspector or Surveyor is dissatisfied with the assessment of the Commissioners, he may cause an appeal to be entered. The Commissioners are then to proceed to hear such appeals, and their sentence is to be definitive. If any person neglects to send in any statement he is directed to do by the Commissioners, he is to forfeit a sum of money for every such offence; and he shall forfeit the same sum who shall refuse to explain any part of his statement when required, or to bring evidence to prove its veracity; and likewise if it be proved that he has neglected to mention any branch of his Income with a design to defraud the revenue. All persons are invited to give information of mis-statement in the parties, or of mistakes in the Assessors, and are promised a reward for their trouble. If any person renders his property temporarily unproductive of Income, by vesting it in foreign funds or securities, which do not yield any present interest; or if he becomes entitled to property of this nature in these funds; or, if being possessed of property abroad, he causes the produce of it to be retained in the statement of his Income, he must specify every particular with regard to his property of this description, under a severe penalty; that it may be assessed by the Commissioners. Every person is to deliver in a list of all clerks, servants, artificers, &c. employed by them, who are entitled to any Income chargeable with the duties, stating the sources from which it arises, &c. &c. The Commissioners are empowered to hear and determine any offence against any act with regard to duties upon Income with subjects the offender to any pecuniary penalty; in like manner as Justices of the Peace may do in virtue of the Income Act passed last Session. The Commissioners are to add every penalty they shall adjudge against any offender to the assessment of the person who shall forfeit the same; and, if the penalty is forfeited in another district, they are to inform the Commissioners of that district, who will add it to his final assessment.

value of the land improved by such building. Also, on account of sums actually expended in respect of buildings from the day of the year, in cases where the same have been necessary for the occupation of lands, or for the use of any other purpose, such sums as the Commissioners shall think fit to allow as a fair average of the sums expended.
Sixth Case.—Income of owners arising from houses and buildings demised in consideration of a fine paid with a rent reserved, shall be taken, in the case of lands of like quality, and under the like circumstances, in the same neighbourhood, or from timber or wood, usually cut periodically, or in certain proportions, and from mines and other profits of lands, taken taken on each average of three successive years next immediately preceding (except in the case of mines) as the Commissioners before whom the question of income shall be depending, shall settle and adjudge, upon the consideration of all circumstances respecting the same; such average not to exceed a term of more than three years, but so as to include the highest amount received in any year within an average of three years, and in the case of mines, up to the highest receipt within the said term.
Seventh Case.—Income arising from lands occupied by a tenant at rack rent, shall be taken at the aggregate amount of the following articles, viz.
1. The rent for one year payable to the landlord.
2. The interest and other rates, and assessments charged upon the said lands, or upon the occupier, in respect of such lands, within the year ending on the 31st day of March, or such other day or days on which such yearly payments respectively shall have been completed for the last whole year, as payable by the occupier.
3. The value of all tithes, when taken in kind, or of the sum paid or payable for the same, or agreed to be paid in satisfaction for the same, within or for the last preceding or current year, ending at such time as the said tithes or payments have been usually collected or paid, and in the following proportions, viz. If such amount be under
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Twelfth Case.—Income arising from lands, tenements, or hereditaments demised in consideration of a fine, whether with or without a rent reserved, shall be estimated, in the case of the lessee occupying the same, as in case of an owner under the same circumstances; deducting therefrom, in respect of the fine paid, a sum equal to the proportion of the said fine, calculated upon the duration and nature of the estate demised, according to the tables to this schedule annexed.
Thirteenth Case.—Income arising from mines, tithes, timber, woods, and other hereditaments of uncertain annual amount, when occupied by a tenant, shall be taken as the same would be taken in the hands of the owner; deducting therefrom a sum equal to the income arising from payments paid or referred to the owner, as directed in the aforesaid cases of owners in the third, fourth, and fifth cases respectively.
Fourteenth Case.—In every case of lands, tenements, and hereditaments, underlet by the lessee or lessees, the income of such lessee or lessees so underletting, shall be taken at the like amount as they would be in the case of the owner demising the same, in like manner as the same are underlet; deducting therefrom, in respect of the payments paid or referred to his, or their immediate lessor or lessors, a sum equal to the income with which such lessor or lessors would be charged, according to the third, fourth, and fifth cases respectively.

II.—Income arising from Personal Property, and from Offices, Penfions, Stipends, and other Sums of certain annual amount.
Fifteenth Case.—Income arising from personal property, annuities, interest of money, rents, charges, and other sums of the like nature, or from salaries, perquisites, pensions, bounties, and other payments of a certain annual value, whether arising from any office, employment, or vocation (except trade), shall be taken at the gross sums payable within one year; every such year to be computed as ending according to the usual course of completing such payments.
Sixteenth Case.—Income arising from any Trade, Profession, or Employment, or from any Perquisites, Fees, or other Payments of uncertain annual value.
Seventeenth Case.—Income arising from any trade, profession, or employment, or from any perquisites, fees, or other payments, or any emolument or advantage of uncertain annual value, whether arising from such trade or profession, or from any office, employment, or vocation, or from personal property, shall be taken on an average of the gross profits of three successive years immediately preceding the year for which the computation shall be made, or at the gross profit of the immediately preceding year, at the declared election of the party to be charged; except in such cases where the party to be charged shall have made an election in any preceding year, in which cases the mode before chosen shall be observed in all succeeding years.
Eighteenth Case.—Income arising from foreign securities, shall be taken at the full amount payable thereon within the year in which the estimate shall be made.
Nineteenth Case.—Income arising from Property or other sources not particularly described.
Twentieth Case.—Income arising from property or other sources not described in any of the foregoing cases, shall be taken at the gross produce thereof, to the best of the knowledge and belief of the party to be charged.
DEDUCTIONS.
The following Deductions shall be allowed in respect of Lands, Tenements, and Hereditaments; and may be claimed by the respective owners thereof, if the same are respectively payable by them, in every case where the same are applicable.
1. The amount of fee farm rents, quit rents, rent charges, ground rents, and other rents, payable by the owner; provided the names and residences of the person or persons to whom the

value of the land improved by such building. Also, on account of sums actually expended in respect of buildings from the day of the year, in cases where the same have been necessary for the occupation of lands, or for the use of any other purpose, such sums as the Commissioners shall think fit to allow as a fair average of the sums expended.
Sixth Case.—Income of owners arising from houses and buildings demised in consideration of a fine paid with a rent reserved, shall be taken, in the case of lands of like quality, and under the like circumstances, in the same neighbourhood, or from timber or wood, usually cut periodically, or in certain proportions, and from mines and other profits of lands, taken taken on each average of three successive years next immediately preceding (except in the case of mines) as the Commissioners before whom the question of income shall be depending, shall settle and adjudge, upon the consideration of all circumstances respecting the same; such average not to exceed a term of more than three years, but so as to include the highest amount received in any year within an average of three years, and in the case of mines, up to the highest receipt within the said term.
Seventh Case.—Income arising from lands occupied by a tenant at rack rent, shall be taken at the aggregate amount of the following articles, viz.
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3. The value of all tithes, when taken in kind, or of the sum paid or payable for the same, or agreed to be paid in satisfaction for the same, within or for the last preceding or current year, ending at such time as the said tithes or payments have been usually collected or paid, and in the following proportions, viz. If such amount be under
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3. The value of all tithes, when taken in kind, or of the sum paid or payable for the same, or agreed to be paid in satisfaction for the same, within or for the last preceding or current year, ending at such time as the said tithes or payments have been usually collected or paid, and in the following proportions, viz. If such amount be under
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The following Deductions may be claimed by the particular persons hereinafter described, in respect of the Annual Value of Income derived from Personal Property, or from Trades or Professions, or from Offices, Employments, or Vocations; or from Penfions or Stipends; as the same are respectively applicable, if payable by the party making such claim.
1st. The amount of the tithes and first fruits duties, and fees on presentations, payable by any ecclesiastical person within the year preceding the delivery of the statement, such year ending on the 31st day of December.
Also, in respect of procurations and synodals, paid by ecclesiastical persons, the amount of the yearly payments on the average, not exceeding seven years preceding the delivery of the statement as aforesaid.
2d. Two-thirds of the rent paid for their respective dwelling houses by a tenant renting and inhabiting any house, part whereof is occupied and used by the same person as an open shop for retail trade only; or by innkeepers, or other persons licensed to sell wine, ale, and other liquors by retail, to be drank in their respective dwelling houses; or by persons keeping any schools, academies, or seminaries of learning, and usually having their scholars to board and lodge (to a number not less than ten) in their respective dwelling houses.

The following General Deductions may be claimed from the whole of the Income of any Person or Persons whatever.
1. The amount of annual interest payable for debts owing by the party, or charged upon the property of the party, from which any income shall arise to any person or persons, whose names and residences, or to any corporation, which shall be declared in the statement as required by this act.
2. The amount of allowances to any child or children, or relations, such child or children, or other relation or relations, not making a part of the family of the party; and whose names and places of residence shall be declared in the statement; as required by this act.
3. The amount of any annuity payable by the party, either as a debt or charge upon his or her income, to any person or persons, whose names and places of residence, or to any corporation, which shall be declared in the statement, as required by this act; excepting any payment to the wife of any party, living with such party, for which she, or her trustee or her trustees on her behalf, shall not be duly charged under this act.
4. Persons who have made or shall make insurance on their respective lives, or on the lives of their respective wives, shall be at liberty, in addition to any other deductions, to deduct the amount of the premium of such insurance for the current year.
5. Persons entitled to any income, during and depending upon the life or lives of any other person or persons, who have made or shall make insurance on the life or lives of such other person or persons, shall be at liberty, in addition to any other deductions (except the deduction hereinafter mentioned) to deduct the amount of the premium of such insurance for the current year; provided, that if, after the death of any other person or persons on whose life or lives such insurance shall have been made, the income, or any part thereof, from which such premium has been deducted, shall be continued, or the estate from whence the same arose renewed, or shall have been usually continued, or the estate from whence the same arose shall have been usually renewed by the payment of a fine or fines; then and in such case, no deduction shall be allowed on account of such fine or fines which shall have been paid, or would become payable on such renewal.

The following Deductions may be claimed by Persons engaged in Trade or Manufacture, from the Gross Profits of such Trade or Manufacture.
Actual Losses in Business, viz.
By Sea Risk,
Stock in Trade destroyed or damaged,
By Insurances on Stock in Trade,
By Debts,
By Requisitions.
The above must be estimated from losses actually sustained within the period for which the estimate of the gross profits is made, viz. either upon an average within the three preceding years, or within the preceding year.
By Rent of Warehouses wholly used in Trade.

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By Sea Risk,
Stock in Trade destroyed or damaged,
By Insurances on Stock in Trade,
By Debts,
By Requisitions.
The above must be estimated from losses actually sustained within the period for which the estimate of the gross profits is made, viz. either upon an average within the three preceding years, or within the preceding year.
By Rent of Warehouses wholly used in Trade.

London.

SATURDAY, APRIL 11. The Expedition sailed from Deal on Thursday to the westward with a fine wind.

This morning the Five Companies of Artillery under orders for service, embarked at Woolwich. The Channel Fleet has, it is said, been ordered immediately to sail again, to resume its station off Brest.

A Westminster meeting is spoken of to invite Mr. Fox to oppose the new Income Tax Bill. In cases of distress, the public mind always turns to him, not to Mr. Pitt.

The Duke of Norfolk and Bedford, with several other of the principal Nobility, intend, we are well informed, to honour the Lord Mayor's Easter dinner on Monday. This is the last grand entertainment in his Lordship's Mayoralty.

By a Gentleman who has lately arrived from Brest, and who for several days had been in company with Lord Fox, we are happy to learn not only that his Lordship is out of all danger from the effects of the fever, which he had received, but that every polite and humane attention is paid to him which can tend to alleviate the tedium and anxiety of his present situation.

We are extremely sorry to learn, by letters received on Tuesday, overland from Madras, that two small French privateers have captured in the Bay of Bengal, the Princess Royal, and another Indiaman, besides fifteen country ships.

We are much concerned to state, that the trade of the port of Bombay suffered considerably on the 5th of November, from the effects of a tremendous storm; two ships were nearly lost, and almost the whole of the small vessels from the Persian Gulf, and other small craft, were wrecked, and many lives were lost. This storm is supposed to have been severely felt to the northward; but as the hurricane blew particularly to the southward, in a direction from the land, little apprehension was entertained for the safety of the Cuffells, Royal Charlotte, and Walmer Castle.

The Surprise French corvette has been taken by the Brave frigate, off the Seychelles, and carried into Bombay; on board of which were the Ambassadors from the late Tippoo Sultan to the Executive Directory; also the celebrated Citizen Dupon, Captain in the navy of the French Republic, and Commander in Chief of the Sultan's marine.

The Foreign Journals speak of the increased activity in the Spanish ports; and we find that a squadron lately sailed from Ferrol, probably with the design of joining the Brest fleet. Is not this the same squadron which last summer sailed from the same port, for the same purpose; but missing the Brest fleet, took refuge behind the Isle of Aix, near Rochefort, where it was unsuccessfully attacked by some British ships? We suppose it is now attempting to effect its former object. These movements give reason to suppose that the French have some serious and great enterprise in contemplation.

It is said, that if no alteration shall have been made by the orders lately sent out to our Commanders in the Mediterranean, the French Army of Egypt which has capitulated to the Grand Vizier, is to have the protection of a British Squadron as its convoy. One of the motives for this stipulation, is stated to have been the apprehension of their being able to throw any succours into Malta.

The following is an account of the officers now at Quimper, in France, belonging to his Majesty's ship Repulse, lately wrecked on that coast, in the department of Finistère.—Captain ALMS; Lieutenants GRAVES and HATHERELL; Mr. PRINGLE, Surgeon; Mr. SOREVILLE, Purser; Mr. FINN, Master.—Of the Marines, Capt. CAMPBELL and Lieutenant CARLOS, all at Quimper. Messrs. ROTHERY and GOSNOLD, 1st and 5th Lieutenants, escaped in one of the ship's boats; Lieutenant MATHEWS and five company were drowned. The inferior officers and ship's company all at the same place.

On the 9th instant, Count d'ARCOURT, the travelling companion of Captain PORTMAN, arrived at St. Peterburgh. The latter, in consequence of his tedious voyage from England, by way of Norway and Sweden, was taken ill at Tornea, on the gulph of Bothnia, where he was obliged to remain for some time.

DUKE OF YORK.

It is with much regret we state to the Public a serious accident which befel the Duke of York on Tuesday. About one o'clock, as his Royal Highness was riding along the King's Road, towards Fulham, at Parson's Green, a dog belonging to a drover crossed, barking, in front of his horse, fell backwards with the Duke under him, bruising his Royal Highness severely. His Royal Highness's foot was unfortunately entangled in the stirrup, and the horse rising, dragged him along, doing him still more injury. Two of the Duke's ribs are broken, he has received a contusion on the back of his head, his face is bruised, and one of his legs and arms are also bruised.—His Royal Highness, when extricated, bore up against this misfortune with great cheerfulness, denying that he was much hurt.—He was led by his groom to a piling near the spot, and a hack chaise coming past, the Gentleman within, on being informed of the accident, immediately alighted, and ordered the post boys to convey the Duke as gently as possible to York House, Piccadilly, where, on his Royal Highness's arriving, he ordered the post boys to have two guineas, and their names to be taken. Soon after two o'clock his Royal Highness was put to bed.

Captain Fitzgerald was, by order of his Royal Highness, sent to Oatlands, to alleviate the anxiety of the Duchefs.

Messengers were also dispatched to their Majesties at Windsor, the Prince of Wales, and the Dukes of Clarence and Cumberland.

Thursday. We are happy in having it in our power to state, that the Duke of York still continues mending. The contusion his Royal Highness received on the head, was on the right side above the ear; it is only a bruise, and not likely to be attended by any dangerous consequences. The affectionate solicitude of his amiable consort has been unwearied ever since her arrival in town; every thing precluded has been administered through the hands of her Royal Highness. At nine o'clock last night the Duke was cheerful, and had been so the whole afternoon. The most flattering hopes of recovery were given to the different branches of his illustrious family. The Lord Chancellor, several other Cabinet Ministers, and hundreds of Nobility, left their cards of inquiry in the course of the day.

Friday. The Duke of York still continues free from fever. On Thursday night he slept well, and complained only of being fatigued by lying continually on the side unhurt. The two middle ribs are broken, but by the timely application of the strengthening plaster and bandage, they are likely to be set in six weeks, so that we may hope a short time will restore his Royal Highness to perfect health. The Duchefs will remain at York House until the recovery of the Duke.

On Tuesday, it was reported that his Majesty had been thrown from his horse in hunting.—The fact was, that he was not thrown, but merely unseated, and thrown for a moment on his horse's neck.

Wednesday morning, died, at the house of her mother, Lady MARY HOWE, youngest daughter of the late Earl Howe. This is the amiable young lady, who was to have been married to the Earl of Moxton.

The Duke of Bedford does not confine his support and study to agricultural improvements; he has lately turned his thoughts to the properties of the bark from different kinds of wood; and Mr. BIGGIN, who has made it his particular study, is now at Woodburn-abbey, varying his experiments of the different kinds of bark in its operation in tanning.

Thursday the Purser of the Company's extra ship the Alligator, Capt. ROBERT CUSLING, arrived at the India House, with an account of that ship's having anchored at Portmouth. She left the pilot in Bengal River on the 15th of December, and sailed from St. Helena on the 14th of February, leaving the following homeward bound ships at the island, viz. Sir Edward Hughes, Dublin, and Calcutta, from Madras; George Corcor, Oberley, Coverdale, Ocean, Cornwallis, and Phoenix, from Bengal, which were expected to fall for England the latter end of February.

The Alligator was sent home from Bengal as a packet, and brings a great number of letters for individuals.

Messrs. Bincks Charlotte, and Earl Howe, were to fall from Bengal in the month of January. Lord Thurlow, Robert Clavelley, and Lord Hawkebury, were to fall from Bengal about the middle of March, to load home from Madras. The Britannia was to proceed to Bombay to be repaired, and then to return to Bengal. The Phoenix, extra ship, was at Bengal, and it was supposed she would be dispatched to Europe, with French prisoners of war. The Malabar and Caladonian were to fall for England on the 15th of December.

ARMIES.

The following are the positions which the respective armies occupy, on a long and irregular line, from the Mediterranean to the Mein, from the gates of Genoa to those of Mentz.

At the extremity of this line most distant from us, the Austrians occupy Tuscany, the Gulph of Spezzia, and the Riviera di Levante, as far as about ten miles from Genoa. From thence their line runs towards the Apennines and the high valley of La Trebbia, crosses the Imperial Fiefs, and comes to the valleys of the Scrivia, the Orba, and the Bormida, where the greatest force is at this moment collected. Their posts reach from thence to the southern frontier of the provinces of Monterrat, Mondovi, and Cobi; there their line turns to the right, and stretches along their frontiers of the province of Salme, of Pignorol, of Suzzo, of Turin, of Canavele, of the duchy of Aosta, and of the Novarrese, the advanced posts occupying the foot of the Piedmontese, and the Great Alps covering the mouths of their principal passages; and among others, those of the Little and Great St. Bernard, of Mount Cenis, and of the Simplon. That of the St. Gothard is shut up by a corps placed in the Italian bailiwicks, and there finishes the semicircular position which the Austrian Army of Italy occupies. General Meiss commands it, and has his chief head-quarters at Turin.

In the Italian bailiwicks, is the beginning of the post which the ancient army of the Tyrol occupy in the mountains. They cover the Valtelle and the sources of the Inn and the Rhine, extending along the right bank of that river as far as the Lake of Constance. There they join the left of the army of Germany, which also covers the right bank from Schaffhausen, as far as beyond the Neckar, excepting the points of Little Basle, Old Basle, and Kehl, which are in the possession of the French, and defended by entrenchments. The head-quarters of the Imperialists are at Donaueschingen, and General Kray has, as we have seen, taken the command in chief of this army.

The opposite line of the French begins in the Riviera di Levante, beyond Genoa. Their troops command the Scrivia by the possession of the Fort of Gavi; are masters of all the heights and of all the passages of the Maritime Alps along the provinces of Monterrat, Mondovi, and Cobi; cover their communication with France by the entrenched post of the Col de Tende, occupy the valleys of Barcelonetta, Chateau, Dauphine, Lucerne, Feneletres, Mount Cenis, the Great and Little St. Bernard, and the Simplon.

There end the posts of the United Armies of Italy and the Alps, under the command of Massena, and there begin those of the Army of Switzerland. That army occupies the valley of the Rhone, the Grimsel, the Mount St. Gothard, and the source of the Rhine, and extends along the left bank of that river, in all its course, as far as Basle. There it is that the Army of the Rhine, properly so called, but which is joined to that of Switzerland, under the command of Moreau, begins.—Covering the left bank of the Rhine, from Basle to Coblenz, it occupies the fortresses of Upper and Lower Alsatia, Mentz, Cassel, and Ehrenbreitstein. Besides these two points on the right bank, they occupy the three tetes-de-pont of the above-mentioned places. The main head-quarters of this army are at Basle; a point almost in the centre of their line.

PAUL I. on the surrender of Malta to the French, seized the opportunity of collecting the wreck of the order of the Knights of that island, of declaring himself their Grand Master, and announcing his decided resolution to establish them in their former condition. This proceeding was a pretty open declaration of his wishes to take possession of Malta in his character of Grand Master of the order of St. John of Jerusalem.

The Court of Vienna, already dissatisfied at seeing the island of Corfu, the key of the Adriatic sea, in the hands of the Russians; and probably also that of London, which has good reasons for not permitting a power, capable of giving her uneasiness at a future period, to gain a footing in the Mediterranean, presented an insurmountable barrier to the pretensions of the Court of Peterburgh. It was, upon this account, agreed on, that the King of Naples should take possession of it in his quality of Lord Paramount of Malta, and in virtue of the clause of reversion inserted in the original act of cession.

SPORING.—The match to be run at Newmarket Craven Meeting, on Monday next, is expected to be as closely contested as that which took place last year betwixt Hambletonian and Diamond. The forthcoming race will be (if no forfeiture takes place, or accident happens to either horse) betwixt Sir Harry's, the property of Mr. COOKSON, and Schedoni, that of Mr. R. HEATWOTE. They run for 5000s. a side, h. ft. across the Flat; Sir Harry is a grey, and Schedoni is a bay.

Two very fine young men, Grenadiers in the North Flants Militia, were last week murdered at Newport, in the Isle of Wight, by four or five Dutch soldiers and sailors, in a scuffle. The good character of the young men, and the atrocious circumstances of the murder, induced the regiment to pay the most marked and solemn respect to their remains. The Commanding Officer, and all the officers and men joined in the funeral procession, and General Bentinck and the Dutch officers, to show their abhorrence of the crime, also requested that the Dutch corps might join in the procession, which they accordingly did; and their regret was not confined to this mere parade. One of the persons murdered having left a wife and child, a subscription was entered into; the English regiment gave a day's pay, and the Dutch corps subscribed 300l.

BONAPARTE has granted permission to General WILLOT to return to Paris; in consequence of which the General has left Augshourg. PLENARIV still continues to reside in a village near that place.

Mr. PITT had his Income Bill printed, that it might be calmly considered in a Passion week.

EARLY GRASS.

With immediate entry.

At Fordel, in Fifehire, on Monday the 21st April, it hoord, will be let for the season by public roup, ABOUT SILVER or ELGILL of Sir JOHN HENDERSON'S VERY BEST ENCLOSURES, which were not included in the former advertisement. One of the Fields will be let for EWES and LAMBS.

This day is published, price 6s. No. V.

AN ACCOUNT OF THE PRESENT STATE OF NORTH AMERICA.

This Work will be completed in Ten Numbers, to be published once a fortnight. With the last number will be given anew and accurate Map of North America, finely coloured.

To be had of J. EIDER and J. OGLE, Bookellers, Edinburgh; STEWART & MURKEL, P. MURDOCH, M. OGLE, Bookellers; E. MILLA, Printer, and JOSEPH LENOX, London Tap-room, Glasgow—and R. SMITH, Paisley.

An Account of these rich and extensive regions of the globe, calculated to gratify the curiosity, and direct the commercial views of our countrymen; may be agreeable and beneficial. As no such Work has yet appeared in this country, the present Publication, which places information on the subject within the reach of all who desire it, will, it is hoped, receive due encouragement.

ENGLISH STATE LOTTERY. Thirty second day.—No. 49775, a prize of 5000l.—No. 6724, a prize of 500l. Thirty-third day.—No. 38553, a prize of 30,000l. Thirty-fourth day.—No. 27333, a prize of 1000l.—No. 50554, a prize of 500l.—No. 28317, a prize of 50l.

STOCKS.—This day, April 12, at twelve o'clock. Three per Cent. Consols 63 1/2. Annam 2 1/2.

The Scots Chronicle.

EDINBURGH, APRIL 13.

The only Hamburg mail which was due arrived in London on Saturday morning. It has not brought one important fact. The articles from Italy contain nothing more than details of skirmishes; and the accounts from Germany continue to inform us, that preparations are making for the opening of the campaign. The Imperialists are proceeding up the Rhine towards Kehl; the French are making movements towards the Grisons.

On the receipt of dispatches from the Austrian armies, a grand Secret State Council was held at Vienna, and the operations of the campaign were finally arranged. All hopes of peace, it is rumoured, have vanished; and Austria, it is added, has positively rejected the overtures of the Chief Consul.

The French, it is said, intend to make a diversion from the south of Switzerland, to favour the operation of MASSENA, while MOREAU will, at the same time, penetrate into Swabia. The letters from Italy contain accounts of the attack made by the French on the Austrian outposts on the 5th and 6th of last month, the first intelligence of which reached us by the Paris Papers.

In the preceding columns we have laid before our readers an abstract of the new Income Bill, sufficient to enable them to form an idea of the importance of its contents. In its present shape, it may be considered as a new measure, both from the nature of its principle, and the mode of its operation.

The object of it, says the MORNING CHRONICLER, "is nothing else than to raise a sum of money without regarding any of those privileges which formerly were considered due to the spirit of Liberty; or that delicacy which has been thought necessary for the tenderness of Commercial Credit. We will venture to assert that there never was a measure of Finance proposed in this or any other country, in which a coarse and violent coercion in the mode of levying it was so harshly conspicuous. The features of law in which it is disguised are distorted to the extravagance of requisition. If it be law, it is law only giving system to violence, and direction to oppression; without any provision to guard against abuse, or to afford protection to private interest."

The principle of imposing direct tax upon Income in proportion to the ability of the contributors, may seem on the face of it to be no unequitable mode of supplying the exigencies of the State. It can only, however, be contemplated without disapprobation in the nakedness of theory. When attempted to be reduced to practice, it defies the ability and the skill of the Legislator. It must be in its nature either unequal or oppressive. There is scarcely any thing like a medium. Some will resist the spirit of the law, and pay with fidelity; others will endeavour to pay as little as they can. Hence arises an inequality in the operation of the tax in proportion to the means of the contributors. If the Legislator, in the confidence of his power, endeavours to correct this evil, he will incur the danger of a greater mischief. He will arm himself with the authority of an Inquisitor. He will surround the object of his suspicion with spies and informers; he will compel him to give evidence against himself, and in the prosecution of this impotent scheme, outrage all ranks of society—the man who pays as much as he is able, and the other who conceals as pays as he can—are confounded by the system of financial torture, and a licence and arbitrary power are introduced irreconcilable with any character of freedom.

In truth, inequality in such a tax is its natural and its most innocent defect. If it obtains a moderate success without occasioning much vexation and inquisition, the Legislature ought to be contented; the project has reached its perfection as a system of finance. Carried further, it becomes a scourge and oppression; and for a few hundred thousand pounds more, facilitates the honest pride, the security and independence of every individual. It then becomes, what Lord BACON says of criminal laws carried to rigour, a "show of France" upon the people, invading and destroying them.

The Bill before us is exposed to two great and capital objections. It violates every principle of that secrecy which has been considered so essential to commercial dealings, and it cannot effect that publicity; it cannot investigate to the bottom the whole of every man's affairs, in order to find the correct amount of his income, without arming the execution of the bill with powers from which abuse is inseparable; without exposing the contributor to vexations the most galling and the most intolerable.

It is proposed to enact, that the affairs of men assessed under the Bill shall be examined without the least affectation of secrecy. That pretence, which at first conspired all its city friends, is now abandoned. The Commissioners are to be authorized to call for every document from every merchant in the city of London or in Britain, in order to strike the just balance of his 10 per Cent. Income Tax. The Inspector is to have full access to all these documents, on which the decision can be formed. The Commissioners are to call in Constables, Overseers, and other persons to give evidence against a man, in favour of the Inspector. These Inspectors, and the Informers they must employ, are tempted by rewards, to object and to surcharge. A merchant's clerks are to be examined, his books investigated; he is even to be obliged to swear to every part of his statement, if called upon, if the Commissioners, after all the inquiries they are authorized to make, even suspect that a man has not given a just statement. The Commissioners under the Act, in the various financial districts now which this new Bill is to parcel the kingdom, are under the orders of the Inspectors in these districts to carry on the inquiry. The merchant who has a counting-house in London, and perhaps some other property in various parts of the kingdom; to have his affairs investigated separately in every district. He must in one place be assessed in his absence, or he must fly from London to Edinburgh, or from Edinburgh to London; to give an account of all his affairs to different sets of Commissioners, unless he agrees to pay just what he is rated at by an officious Inspector, who knows nothing at all about him or his affairs. The Commissioners of Taxes are to be grand inquisitors, directing the movements of all the inferior tribunals, with a secrecy, a uniformity of operation and perseverance worthy of the successor of IGNATIUS LOYOLA. A man is to be harassed by a set of persons, in every quarter of the country, ignorant of his own affairs, and of the nature of the country.

and confusion, that would disgrace the youngest clerk in the tax-office.

In truth, the bill is such a compound of every thing oppressive and vexatious, that we do not wonder, that it is proposed to alter the constitution of the commercial commissioners. We do not believe that there is a man in Britain of respectable property and rank in life, who is base enough to become the tool and instrument of executing it. There is not a Gentleman who would sit in a court created, as the court of commercial commissioners must be, to confront merchants and manufacturers of credit, with spies, informers, and hired prosecutors, to the utter mortification and outrage of every generous feeling. It is quite impossible that men of character can be found to perform such a part. Indeed we hardly know where a sufficient number of wretches low and vile enough for the office can be collected in Britain.

It would be endless to decant upon the artifices employed to facilitate information; and to publish a man's affairs with the utmost notoriety, to those who may be anxious from envy to know his situation. Every man is to be the legal spy of his neighbour. The country is to be subdivided into a number of small districts and wards, in order that a merchant may be held up to be bid for in favour of the Public by those who dwell in the same parish, that they may give a voice to how much he ought to be taxed down. Their opinion upon his property is to prevail in opposition to his own declaration, and even to the evidence of his own books and documents. To suppose any degree of secrecy would then be observed respecting a man's affairs would be ridiculous, were not that supposition rendered impossible, by his being obliged to pay his assessment when fixed under his own name and designation.

What then must be the effects of such a Bill as this? In this great commercial country, are the most secret and important transactions of our merchants and manufacturers to be made the subject of public conversation, whenever it shall please the lowest and vilest of mankind to challenge the scrutiny of their affairs? How will it operate on the spirit of mercantile credit? How will it operate on the spirit of mercantile enterprise? Will the merchant who has embarked in a bold and doubtful speculation, endure that his private concerns should be laid open to his rivals in trade? Is it politic to lay open to every vulgar and wicked enquirer how much pains, how much perseverance, how much difficult and dangerous effort it has required to realize a fortune, which in the course of its acquisition has been the active instrument of maintaining public industry, and increasing public revenue?

Above all things ought to be considered as none of the least discouraging circumstances, in a commercial view, that this Bill, if it passes, is likely to last for several years. The credit of the country is now pledged for the Income Tax. If a Bill of such injudicious authority were to pass into a law, what man would be so bold as to embark in commercial enterprises when his whole affairs are, in the very beginning, liable to be canvassed to the very bottom, at the pleasure of any man who wishes to know what he is doing? It is a burden, and a most intolerable burden too, upon men whose capital is already embarked in trade. But surely a greater discouragement to bring more capital into action than the prospect of such an Act of Parliament cannot be conceived: it requires the stoutest and the most confirmed credit to stand such a disclosure without danger. How can those anticipate such a scrutiny who are conscious that on entering into trade—as those who are ultimately the most successful often do—with small beginnings, they must encounter innumerable obstacles, losses, and disappointments?

In a political view, therefore, the present Bill is as narrow and short-sighted as can be imagined. For a small immediate supply, it would risk giving a shock to the employment of capital, to the extension of industry, and to the improvement of those means by which a country can attain or preserve distinction in commerce and manufactures.

These are considerations that cannot fail to have very great weight with men of knowledge in the true interests of this country. Our whole financial system depends upon nicely balancing the weight of taxation, so that the productive power may never be affected. Touch that and the whole fabric must be shaken.

To men of liberal and generous minds, it is enough to point out, in addition to these gross, palpable, and most serious evils, the disgrace, the oppression, and the abuse of such a mode of levying a public tax as this bill entails into law. Is it possible that the merchants and manufacturers of this country, who have so greatly promoted its interest, and so highly raised its prosperity, could endure the degrading ordeal to which they are subjected?—The Act places them in a body without the protection of all that is decent and honourable in sentiment.—They are stigmatized by a presumption, *Juris et de Jure*, as a worthless and dishonest set of knaves, in a constant conspiracy to defraud the revenue. They are subjected to a mode of charge and conviction, which it would be considered rank injustice to employ against the greatest vagabonds and pickpockets of the Old Bailey. Witnesses of all sorts are tempted by bribes and rewards; public prosecutors are established to strip them; not merely of their property, but of their character. In a word, a system of terror and inquisition is introduced, unheard of in the most despotic countries.

The Scots Chronicle.

The fleet with troops, which departed a few days ago from the Downs, passed Portmouth on Thursday, falling down the Channel with very boisterous weather. It is generally believed they are bound for the Mediterranean.

The latest intelligence from Ireland states, that preparations for immediate encampments throughout that Kingdom are going forward with the most unremitting activity.

Various and contradictory are the reports which of late have been in circulation respecting the state of preparation of the Combined Fleet at Brest, and the object which it may at present have in view. It is well known that an armed force, from about 24 to 25,000 men, are now in readiness to embark upon some secret Expedition, upon the object of which we idly speculate, or are led into a dangerous security. There appears, however, one circumstance, of the truth of which we have no room to doubt, (namely, that General HUNTER has arrived at Brest, and is to take the command of the Expedition) that pretty clearly points out Ireland as the place against which this armament has been planned, with so much silence and mystery; and to this opinion we are the more naturally inclined to lean; as we know it to be the recorded opinion of HUNTER, that with four thousand effective men, he asserted on a former occasion, that he might have over-run the whole of that country. At all events, the choice of such a General, upon such an occasion, is rather an unequivocal proof of the nature of the service in which he is to be engaged.

When the last advices came away from the Mediterranean, Lord KERR had given orders to the fleet to respect the passes granted by Sir SIMON SARRIS.

Mr. FOX is certainly employed on a literary work of great importance; it is a History of England from the Restoration to the Revolution; a period well chosen as a mirror to the present times, and it will be ably illustrated by that great Statesman.

The people of Holland never knew of so many preparations as are now making for resisting any attack from an enemy. Not only telegraphs and signal-posts are erecting along the whole coast, but every inlet is fortifying with batteries.

The French General Sr. CRY, who was mentioned in the Paris Papers to have died lately, commands one of the wings of Moreau's army. It was General Sr. CRY's death which occasioned the mistake.

Authentic accounts say, that, notwithstanding the Imperial decree addressed to the Diet at Ratibon, on the 6th of June, last year, the result of the investigation of the murder of the French Ambassadors at Rastatt will not be made public. This seems the more to be confirmed, after a silence of nearly ten months respecting that affair.

A German author, for the purpose of bringing into a narrow compass and concise view, the duties of the matrimonial state, has just published *thirteen volumes of large folio* on the subject!

RONAPARTE seems not to understand very well yet the art of laying taxes, for since his accession he has laid five—no new ones, though he has modified the collection of one or two. He has nothing more to do, however, than to copy our proceedings to acquire this talent. "There is no art," says Dr. SWIFT, "which one government sooner learns from another than that of draining money from the pockets of the people."

MARRIED.

At Edinburgh, on the 14th inst. CHARLES BADHAM, Esq. of London, to Miss MARGARET CAMPBELL, daughter of the late Mr. John Campbell, merchant in Edinburgh.

Yesterday morning, at Paisley, Mr. ROBERT WIMMING, Surgeon of the 37th regiment, to Miss MARGARET DALOISS of that place.

At Antrim, PETER McLANDIE, Lieutenant and Adjutant of the Royal Tyr Fencibles, to Miss BLAIR.

At Berwick upon Tweed, on Thursday last, Mr. THOMAS GIBSON, of the Berwick Bank, to Miss JOHNSON, daughter of Mr. James Johnson, of Spittal.

DIED. At Berlin, on the 30th ult. Princess PAULINA ALEXANDRA CAROLINA AMELIA, daughter of their Prussian MAJESTIES, of the small-pox, in the first year of her age. At Newcastle, on Friday last, in the 40th year of his age, Mr. SOLOMON HODGSON, many years Printer and Publisher of the Newcastle Chronicle, in the conduct of which he uniformly advanced the genuine sentiments of his mind, unobscured by party or interest of any kind, and unconnected with any political club or society whatever.—Naturally attached to the principles of constitutional liberty, to recall the attention of his readers to those principles, was an object to which he devoted his chief exertions: Actuated by the purest insulps of integrity and honour, and possessing a spirit alive to every benevolent emotion, he viewed with honest indignation the corruptions too prevalent in society. He feelingly lamented the miseries of war, and to long as he could he consistently with personal safety, he exercised the privilege of declaring his conscientious sentiments, with boldness and freedom, he

with Lord P... we are happy to learn, by letters received on Tuesday, overland from Madras, that two small French privateers have captured in the Bay of Bengal, the Princess Royal, and another Indianman, besides fifteen country ships.

We are much concerned to state, that the trade of the port of Bombay suffered considerably on the 5th of November, from the effects of a tremendous storm; and two ships were nearly lost, and almost the whole of the small vessels from the Persian Gulf, and other small craft, were wrecked, and many lives were lost.

The Surprise French corvette has been taken by the Brave frigate, off the Seychelles, and carried into Bombay; on board of which were the Ambassadors from the late Tippo Sultan to the Executive Directory; also the celebrated Citizen Duncu, Captain in the navy of the French Republic, and Commander in Chief of the Sultan's marine.

The Foreign Journals speak of the increased activity in the Spanish ports; and we find that a squadron lately sailed from Ferrol, probably with the design of joining the Brest fleet. Is not this the same squadron which last summer sailed from the same port, for the same purpose; but missing the Brest fleet, took refuge behind the Isle of Aix, near Rochefort, where it was unsuccessfully attacked by some British ships? We suppose it is now attempting to effect its former object. If these movements give reason to suppose that the French have some serious and great enterprise in contemplation.

It is said, that if no alteration shall have been made by the orders lately sent out to our Commanders in the Mediterranean, the French Army of Egypt which has capitulated to the Grand Vizier, is to have the protection of a British Squadron as its convoy. One of the motives for this stipulation, is stated to have been the apprehension of their being able to throw any succours into Malta.

The following is an account of the officers now at Quimper, in France, belonging to his Majesty's ship Repulse, lately wrecked on that coast, in the department of Finistere.—Captain Adams; Lieutenants Graves and Hatherell; Mr. Partridge, Surgeon; Mr. Somerville, Purser; Mr. Fins, Master.—Of the Marines, Capt. Campbell and Lieutenant Carlton, all at Quimper. Messrs. Romney and Gordon, 1st and 5th Lieutenants, escaped in one of the ship's boats; Lieutenant Hartness and five seamen drowned. The inferior officers and ship's company all at the same place.

On the 9th instant, Count d'Harcourt, the travelling companion of Captain Poiran, arrived at St. Petersburg. The latter, in consequence of his tedious voyage from England, by way of Norway and Sweden, was taken ill at Tornea, on the gulph of Bothnia, where he was obliged to remain for some time.

Marshal Suwarow is disgraced, say letters from Petersburg, dated February 26. The Emperor has deprived him of the title of *Baron*, and prohibited the drums from beating before him according to custom. The colours are no longer displayed as he passes, and his name is omitted in public prayers. He is accused of having caused the misunderstanding between the two Imperial Courts.

A private letter from the Hague, dated March 29, says, "In the dock-yards a great number of gun-boats are now building, which are to be stationed along the coast, and at the mouths of the principal rivers." They are to be manned with the crews that have been released in consequence of the Convention of Alkmaar, and who arrive daily from England. A thousand have already arrived, and are mostly those seamen who were engaged in the action of the 11th of October, or who were taken prisoners at the Cape. The Supreme Naval Council of War is occupied with the trial of the officers who had any share in the surrender of our fleet to the British on the 30th of August.—Capt. Cosnar has been shot pursuant to his sentence, and two other Captains are expected to undergo a similar fate. Three principal officers were imprisoned, but expected to be finally acquitted, when one of them killed himself in a state of despair.

It appears that, not content with making the Emperor of Russia withdraw from the confederacy, some politicians have made him enter into a confederacy with Prussia. At this rate, there will be no wonder to see the Emperor of All the Russias a close ally of Bonaparte. The credit which these reports gain, however, prove how strongly the confidence of the public is attached to the professions of magnanimous Princes!

immediately alighted, and ordered the post boys to convey the Duke as gently as possible to York House, Piccadilly, where, on his Royal Highness's arriving, he ordered the post boys to have two guineas, and their names to be taken. Soon after two o'clock, his Royal Highness was put to bed.

Captain Fitzgerald was, by order of his Royal Highness, sent to Ostlands, to alleviate the anxiety of the Duchesse.

Messengers were also dispatched to their Majesties at Windsor, the Prince of Wales, and the Dukes of Clarence and Cumberland. We are happy in having it in our power to state, that the Duke of York still continues mending. The contusion his Royal Highness received on the head, was on the right side above the ear; it is only a bruise, and not likely to be attended by any dangerous consequences. The affectionate solicitude of his amiable consort has been unwearied ever since her arrival in town; every thing preferable has been administered through the hands of her Royal Highness. At nine o'clock last night the Duke was cheerful, and had been to the whole afternoon. The most flattering hopes of recovery were given to the different branches of his illustrious family. The Lord Chancellor, several other Cabinet Ministers, and hundreds of Nobility, left their cards of inquiry in the course of the day.

The Duke of York still continues free from fever. On Thursday night he slept well, and complained only of being fatigued by lying continually on the side unwell. The two middle ribs are broken, but by the timely application of the strengthening plaster and bandage, they are likely to be set in six weeks, so that we may hope a short time will restore his Royal Highness to perfect health. The Duchesse will remain at York House until the recovery of the Duke.

On Tuesday it was reported that his Majesty had been thrown from his horse in hunting.—The fact was, that he was not thrown, but merely unfetted, and thrown for a moment on his horse's neck.

Wednesday morning died, at the house of her mother, Lady Mary Howe, youngest daughter of the late Earl Howe. This is the amiable young lady, who was to have been married to the Earl of Montrose.

The Duke of Bedford does not confine his support and study to agricultural improvements; he has lately turned his thoughts to the properties of the bark from different kinds of wood; and Mr. Bignon, who has made it his particular study, is now at Woodburn-abbey, varying his experiments of the different kinds of bark in its operation in tanning.

Thursday the Purser of the Company's extra ship the *Aligator*, Capt. Robert Curling, arrived at the India House, with an account of that ship's having anchored at Portofino. She left the pilot in Bengal River on the 15th of December, and sailed from St. Helena on the 14th of February, leaving the following homeward bound ships at the island, viz.

Sir Edward Hughes, Dublin, and Calcutta, from Madras; *Centaur*, Orlery, Coverdale, Ocean, Cornwallis, and which were expected to sail for England the latter end of February.

The *Alligator* was sent home from Bengal as a packet, and brings a great number of letters for individuals.

Misery, Princess Charlotte, and Earl Howe, were to sail from Bengal in the month of January.

Lord Thurlow, Robt. Charles, Ains, and Lord Hawkerbury, were to sail from Bengal about the middle of March, to load home from Madras.

The *Britannia* was to proceed to Bombay to be repaired, and then to return to Bengal.

The *Thames*, extra ship, was at Bengal, and it was supposed she would be dispatched to Europe, with French prisoners of war.

The *Malabar* and *Caladonia* were to sail for England on the 13th of December.

The *Caledonia*, extra ship, private property, was at Bengal, December, proceeding to Ceylon.

The *Manly*, *Marquis of Lansdowne*, and *Sir Stephen Luffington*, with the extra ships *Friendship*, *Ann*, and *Mierva*, were at Bengal for cargoes, which were ready for them to receive.

The following Commanders took leave on Thursday of the Court of Directors, previous to departing for their respective destinations.—Captain Cunningham, of the *Castle Eden*, for Bengal and Bombay; Captain Rivington, of the *Kent*, for Bengal and Bencoolen.

The assasin of Mr. CHERRY, at Benares, *VIZIA ALV*, for whose apprehension a reward was offered of 50,000 rupees, has been delivered up by the Rajah of Jeyvora (to whom he had fled for protection), on condition of his life being spared, and of not being confined in chains.

Thursday, being Maundy Thursday, his Majesty's Royal bounty to as many poor men and women as the King is years old, was distributed in Whitehall chapel; each of the poor persons, after fish, meat, and clothing, had given to them a leathern purse, containing sixty-two silver pennies.

Great Alps, pal passages, and Great Simplon, by a corps of the Austrian Army of Italy occupies. General Melles commands it, and has his chief headquarters at Turin.

In the Italian balliwicks, is the beginning of the post which the ancient army of the Tyrol occupy in the mountains. They cover the Valle and the sources of the Inn and the Rhine, extending along the right bank of that river as far as the Lake of Constance. There they join the left of the army of Germany, which also covers the right bank from Schaffhausen, as far as beyond the Neckar, excepting the points of Little Balle, Old Bilsch and Kehl, which are in the possession of the French, and defended by entrenchments. The head-quarters of the Imperialists are at Donaueschingen, and General Kray has, as we have seen, taken the command in chief of this army.

The opposite line of the French begins in the Riviera di Levante, beyond Genoa. Their troops command the Scrivia by the possession of the Fort of Gavi; are masters of all the heights and of all the passages of the Maritime Alps along the provinces of Monterrat, Mondovi, and Cobi; cover their communication with France by the entrenched post of the Col de Tende, occupy the valleys of Barcelonetta, Chateau, Dauphine, Lucerne, Fenestrelles, Mount Cenis, the Great and Little St. Bernard, and the Simplon.

There end the posts of the United Armies of Italy and the Alps, under the command of Massena, and there begin those of the Army of Switzerland. That army occupies the valley of the Rhone, the Grimsel, the Mount St. Gothard, and the source of the Rhine, and extends along the left bank of that river, in all its course, as far as Balle. There it is that the Army of the Rhine, properly so called, but which is joined to that of Switzerland, under the command of Moreau, begins. Covering the left bank of the Rhine, from Balle to Coblenz, it occupies the fortresses of Upper and Lower Alsatia, Mentz, Cassel, and Ehrenbreitstein. Besides these two points on the right bank, they occupy the three tetes-de-pont of the above-mentioned places. The main head-quarters of this army are at Balle; a point almost in the centre of their line.

PAUL I. on the surrender of Malta to the French, seized the opportunity of collecting the wreck of the order of the Knights of that island, of declaring himself their Grand Master, and announcing his decided resolution to establish them in their former condition. This proceeding was a pretty open declaration of his wishes to take possession of Malta in his character of Grand Master of the order of St. John of Jerusalem. The Court of Vienna, already dissatisfied at seeing the island of Corfu, the key of the Adriatic sea, in the hands of the Russians; and probably also that of London, which has good reasons for not permitting a power, capable of giving her uneasiness at a future period, to gain a footing in the Mediterranean, presented an insurmountable barrier to the pretensions of the Court of Petersburg. It was, upon this account, agreed on, that the King of Naples should take possession of it in his quality of Lord Paramount of Malta, and in virtue of the clause of reversion inserted in the original act of cession.

SPORTING.—The match to be run at Newmarket Craven Meeting, on Monday next, is expected to be as closely contested as that which took place last year betwixt Hambletonian and Diamond. The forthcoming race will be (if no forfeiture takes place, or accident happens to either horse) betwixt Sir Harry, the property of Mr. COORSOON, and Schedoni, that of Mr. K. HEATHCOTE. They run for 5000g. a side, h. ft. across the Flat; Sir Harry carries 8t. 5lb. Schedoni 8t. Much money is depending; the betting has, however, varied materially in the course of the last and present month.—The odds are at present 5 to 4 on Schedoni. They are both horses of extraordinary speed, indeed of the first class. Sir Harry was purchased at Epom two years ago, by Mr. COORSOON, of Sir HARRY HOUGHTON, at which place he won the Derby Stakes, beating the best colts (three year olds) of that year.

The thirty thousand pound prize, drawn on Thursday, belongs; it is said, to a Steward of Sir RICHARD HILL, in Shropshire. We believe the worthy Baronet was himself the purchaser of it only a few days since.

The price of tickets was 100l. on Wednesday evening, and the same on Thursday, as there is a 20,000l. prize till in the wheel, and only two days to draw.

The Ladies of Paris at present wear their watches, gold enamelled, suspended round the neck with long chains.

The *Omium* continues to droop; and we make no doubt the Income Bill will sink the spirits of all mounted men.

At Fordel, in Fife-shire, on Monday the 27th April, it hooped will be let for the season by public roup, ABOUT SLIVEN, or EIGHT, of Sir JOHN HENDERSON'S VERY BEST ENCLOSURES, which were not included in the former advertisement. One of the Fields will be let for EWES and LAMBS.

This day is published, price 6d. No. V. AN ACCOUNT OF THE PRESENT STATE OF NORTH AMERICA.

This Work will be completed in Ten Numbers, to be published once a fortnight. With the last number will be given a new and accurate Map of North America, finely coloured. To be had of J. ELDER and J. OGLE, Bookellers, Edinburgh; STEWART & MEIKLE, P. MURDOCH, M. OGLE, Bookellers; E. MILLA, Printer, and JOSEPH LENOX, London Tap-room, Oldgate, and R. SMITH, Pall-mall.

An Account of the rich and extensive regions of the globe, calculated to gratify the curiosity, and direct the commercial views of our countrymen; will be agreeable and beneficial. As no such Work hath yet appeared in this country, the present Publication, which places information on the subject within the reach of all who desire it, will, it is hoped, receive due encouragement.

ENGLISH STATE LOTTERY. Thirty second day.—No. 49,075, a prize of 5000l.—No. 6724, a prize of 500l. Thirty-third day.—No. 38,855, a prize of 30,000l. Thirty-fourth day.—No. 27,335, a prize of 1000l.—No. 50,534, a prize of 500l.—No. 28,897, a prize of 50l.

STOCKS.—This day, April 12, at twelve o'clock. Three per Cent. Consols 63 1/4. Omium 2 1/2.

The Scots Chronicle. EDINBURGH, April 15.

The only Hamburg mail which was due arrived in London on Saturday morning. It has not brought one important fact. The articles from Italy contain nothing more than details of skirmishes; and the accounts from Germany continue to inform us, that preparations are making for the opening of the campaign. The Imperialists are proceeding up the Rhine towards Kehl; the French are making movements towards the Grisons.

On the receipt of dispatches from the Austrian Vienna, a grand secret State Council was held at Vienna, and the operations of the campaign were finally arranged. All hopes of peace, it is rumoured, have vanished; and Austria, it is added, has positively rejected the overtures of the Chief Consul.

The French, it is said, intend to make a diversion from the south of Switzerland, to favour the operation of MASSENA, while MOREAU will, at the same time, penetrate into Swabia.

The letters from Italy contain accounts of the attack made by the French on the Austrian outposts on the 5th and 6th of last month, the first intelligence of which reached us by the Paris Papers.

The success of PASSWAN OGLU is still uninterrupted. He has been lately joined by two companies of Janizaries, to whom the Porte entrusted the defence of some strong passes through which he was expected to advance.

Letters from Posen, in South Prussia, of the 28th of March, state, that the intelligence of the death of SUWARROW, is fully confirmed, by two letters, from Mielnik, six miles from Brestle, of the 11th and 15th ult. He died, suddenly, on the 2d March, at his estate near Kobrin.

Papers Papers to the 5th inst. are received, but they are barren of important intelligence.

BERTHIER has been appointed Commander in Chief of the Army of Reserve, and replaced in the War Department by CARNOT. BONAPARTE will probably visit the different armies; as circumstances may require.

An application has been made to Holland for a loan of 10 or 12 millions of livres (500,000) The security offered is said to be part of the crown jewels.

without any provision to guard against abuse, or afford protection to private interest. The principle of imposing a direct tax upon Income in proportion to the ability of the contributors, may seem on the surface to be to be unequal in the exigencies of the state. It can only, however, be contemplated without disapprobation in the nakedness of theory. When attempted to be reduced to practice, it defies the ability and the skill of the Legislature. It must be in its nature either unequal or oppressive. There is scarcely any thing like a medium. Some will admit the spirit of the law, and pay with fidelity; others will endeavour to pay as little as they can. Hence arises an inequality in the operation of the tax in proportion to the means of the contributors. If the Legislature, in the confidence of his power, endeavours to correct this evil, he will incur the danger of a greater mischief. He will arm himself with the authority of an legislator. He will surround the object of his suspicion with spies and informers; he will compel him to give evidence against himself, and in the prosecution of this impotent scheme, outrage all ranks of society—the man who pays as much as he is able, and the other who conceals as much as he can—be confounded by the system of financial torture, and a licence and arbitrary power are introduced irreconcilably with any character of freedom.

In truth, inequality in such a tax is its natural and its most innocent defect. If it obtains a moderate success without occasioning much vexation and inquietude, the Legislature ought to be contented: the project has reached its perfection as a system of finance. Carried further, it becomes a scourge and oppression; and for a few hundred thousand pounds more, sacrifices the honest pride, the security and independence of every individual. It then becomes, what Lord BACON says of criminal laws carried to rigour, a "shower of fines" upon the people, invading and destroying them.

The bill before us is exposed to two great and capital objections. It violates every principle of that secrecy which has been considered so essential to commercial dealings, and it cannot effect that publicity; it cannot investigate to the bottom the whole of every man's affairs; in order to find the correct amount of his income, without arming the execution of the bill with powers from which abuse is inseparable; without exposing the country to vexations the most galling and the most intolerable.

It is proposed to enact, that the affairs of men assessed under the Bill shall be examined without the least affectation of secrecy. That principle, which at first constituted all its city friends, is now abandoned. The Commissioners are to be authorized to call for every document from every merchant in the city of London or in Britain, in order to strike the just balance of his per cent. Income Tax. The Inspector is to have full access to all these documents, on which the decision can be formed. The Commissioners are to call in Constables, Overseers, and other persons to give evidence against a man, in favour of the Inspector. These Inspectors, and the Informers they must employ, are tempted by rewards to object and to perjure. A merchant's clerks are to be examined, his books investigated; he is even to be obliged to swear to every part of his statement, if called upon, if the Commissioners, after all the inquiries they are authorized to make, even suspect that a man has not given a just statement. The Commissioners under the Act, in the various financial districts into which this new Bill is to parcel the kingdom, are under the orders of the Commissioners for the affairs of taxes, and the directions of the Inspectors in these districts to carry on the inquiry.

The merchant who has a counting-house in London, and perhaps some other property in various parts of the kingdom is to have his affairs investigated separately in every district. He must in one place be assessed in his absence, or he must fly from London to Edinburgh, or from Edinburgh to London; to give an account of all his affairs to different sets of Commissioners, unless he agrees to pay just what he is rated at by an officious Inspector, who knows nothing at all about him or his affairs. The Commissioners of Taxes are to be grand inquisitors, directing the movements of all the inferior tribunals, with a secrecy, a uniformity of operation and perseverance worthy of the successor of IGNATIUS LOYOLA. A man is to be harrassed by a set of persons, in every quarter of the country, ignorant of his character, his property, or his concerns; and wretches, as they must be, of the worst character, whetted to fury by the prospect of reward, as well as stimulated to diligence by the discipline of authority.

It is impossible to recapitulate every distinct species of violence which is to be exercised against every merchant or manufacturer whom the inspector and surveyor chuses to suspect of not giving a correct statement of his affairs. The publicity of his concerns goes hand in hand with the insult, coercion and charge, to which he is personally subjected. From every quarter hosts of mercenary informers are called from their own corruption to bear public testimony against a man of honour and a Gentleman, that he is a liar and a cheat. Every set of people about him, his clerks and others, are to be examined, as if a respectable merchant were a fraudulent bankrupt attempting to swindle his creditors. No species of information is to be rejected. No decision is ever to be final to the public prosecutor called an inspector. No oath of the party is to be an end of the strife, and the Commissioners are even authorized to decide whether a mistake be intentional, and are actually empowered to impose a fine for that mistake, which they are to declare without And this too, for an error of interpretation of a bill, which, in its present shape, is such a mask of jargon, incongruity

the utmost notoriety, to those who may be anxious from envy to know his situation. Every man is to be the legal spy of his neighbour. The country is to be subdivided into a number of small districts and wards, in order that a merchant may be held up to be bid for in favour of the Public by those who dwell in the same parish, that they may give a voice to how much he ought to be taxed. Their opinion upon his property is to prevail in opposition to his own declaration, and even to the evidence of his own books and documents. To suppose any degree of secrecy would then be offered respecting a man's affairs would be ridiculous, were not that supposition rendered impossible, by his being obliged to pay his assessment when fixed under his own name and designation.

What then must be the effects of such a Bill as this? In this great commercial country, are the most secret and important transactions of our merchants and manufacturers to be made the subject of public conversation, whenever it shall please the lowest and vilest of mankind to challenge the scrutiny of their affairs? How will it operate on the spirit of mercantile credit? How will it operate on the spirit of mercantile enterprise? Will the merchant who has embarked in a bold and doubtful speculation, endure that his whole concerns should be laid open to his rivals in trade? Is it politic to lay open to every vulgar and wicked enquirer how much profits, how much perseverance, how much difficulty and dangerous effort it has required to realize a fortune, which in the course of its acquisition has been the active instrument of maintaining public industry, and increasing public revenue?

It above all things ought to be considered as none of the least discouraging circumstances, in a commercial view, that this Bill, if it passes, is likely to last for several years. The credit of the country is now pledged for the Income Tax. If a Bill of such injurious authority were to pass into a law, what man would be so bold as to embark in commercial enterprises when his whole affairs are, in the very beginning, liable to be canvassed to the very bottom, at the pleasure of any man who wishes to know what he is doing? It is a burden, and a most intolerable burden too, upon men whose capital is already embarked in trade. But surely a greater discouragement to bring more capital into aid than the prospect of such an Act of Parliament cannot be conceived. It requires the stoutest and the most confirmed credit to stand such a disclosure without danger. How can those anticipate such a fortuity who are conscious that on entering into trade—as those who are ultimately the most successful often do—with small beginnings, they must encounter innumerable obstacles, losses, and disappointments?

In a political view, therefore, the present Bill is as narrow and short-sighted as can be imagined. For a small immediate supply, it would risk giving a shock to the employment of capital, to the extension of industry, and to the improvement of those means by which industry can attain or preserve distinction in commerce and manufactures.

These are considerations that cannot fail to have very great weight with men of knowledge in the true interests of this country. Our whole financial system depends upon nicely balancing the weight of taxation, so that the productive power may never be affected. Touch that and the whole fabric must be shaken.

To men of liberal and generous minds, it is enough to point out, in addition to these gross, palpable, and most serious evils, the disgrace, the oppression, and the abuse of such a mode of levying a public tax as this bill enacts into law. Is it possible that the merchants and manufacturers of this country, who have so greatly promoted its interest, and so highly raised its prosperity, could endure the degrading ordeal to which they are subjected?—The Act places them in a body without the protection of all that is decent and honourable in sentiment.—They are stigmatized by a presumption, *vis à vis* *Jura*, as a worthless and dishonest set of knaves, in a constant conspiracy to defraud the revenue. They are subjected to a mode of charge and conviction, which it would be considered rank injustice to employ against the greatest vagabonds and pickpockets of the Old Bailey. Witnesses of all sorts are tempted by bribes and rewards; public prosecutors are established, to strip them, not merely of their property, but of their character. In a word, a system of terror and inquisition is introduced, unheard of in the most despotic Governments, and which, if pursued, must necessarily reduce the character of Britons to a level with every thing that is most despicable among mankind. It is impossible that a single freeman could remain in a country where men of the highest rank and consideration are subject to be treated at the pleasure of interested prosecutors, and hired informers, and suborned domestics, as worse than men on a charge of felony can be by the criminal law of the land.

What can then compensate for such dangers to the public interest, and such oppressions to the people of this country? Surely it is a mean and pitiful policy to seek revenue at such a rate. Economists and calculators, who would be contented with the increase of a tax to obtained, would indeed be the lowest and vilest of their species. To use a homely proverb, "Money would then purchase money at a great deal more than it is worth."

Were we to enter into all the details of oppression which this bill presents, we should swell this article to an immoderate length. It is sufficient that we have pointed out the dangerous and destructive principles on which it proceeds. Those men who are generally so awake to their own interests, must necessarily see its fatal tendency, and its opposing its provisions, as they bear against themselves, they will certainly defend the best interests of the public.

circumstance, of the truth of which we have no room to doubt, (namely, that General HUMBART has arrived at Brest, and is to take the command of the Expedition) that pretty clearly points out Ireland as the place against which this armament has been planned with so much silence and mystery; and to this opinion we are the more naturally inclined to lean; as we know it to be the recorded opinion of HUMBART, that with four thousand effective men, he asserted on a former occasion, that he might have over-run the whole of that country. At all events, the choice of such a General, upon such an occasion, is rather an unequivocal proof of the nature of the service in which he is to be engaged.

When the last advices came away from the Mediterranean, Lord KERR had given orders to the Fleet to respect the passes granted by Sir SIDNEY SMITH. Mr. Fox is certainly employed on a literary work of great importance; it is a History of England from the Restoration to the Revolution; a period well chosen as a mirror to the present times, and it will be ably illustrated by that great Statesman.

The people of Holland never knew of so many preparations as are now making for resisting any attack from an enemy. Not only telegraphs and signal-posts are erecting along the whole coast, but every inlet is fortifying with batteries. The French General Sr. CRY, who was mentioned in the Paris Papers to have died lately, commands one of the wings of Moreau's army. It was General Sr. CRY's death which occasioned the mistake.

Authentic accounts say, that notwithstanding the Imperial decree addressed to the Diet at Ratisbon, on the 6th of June, last year, the result of the investigations of the murder of the French Ambassador at Ratisbon will not be made public. This seems the more to be confirmed, after a silence of nearly ten months respecting that affair. A German author, for the purpose of bringing into a narrow compass and concise view, the duties of the matrimonial state, has just published thirteen volumes of large folio on the subject!

BONAPARTE seems not to understand very well yet the art of laying taxes, for since his accession he has laid five or six new ones, though he has multiplied the collection of one or two. He has nothing more to do, however, than to copy over proceedings to acquire this talent. "There is no art," says Dr. SMITH, "which one government sooner learns from another than that of draining money from the pockets of the people."

MARRIED. At Edinburgh, on the 12th ult. CHARLES BATHAM, Esq. of London, to MISS MARGARET CAMPBELL, daughter of the late Mr. John Campbell, merchant in Edinburgh.

Yesterday morning, at Paisley, Mr. ROBERT WILKING, surgeon of the 57th regiment, to MISS MARGARET DALRYMPLE, of that place.

At Annan, PETER McLELLAN, Lieutenant and Adjutant of the Royal Fusiliers, to MISS BLAIR.

At Berwick upon Tweed, on Thursday last, Mr. THOMAS GARRISON, of the Berwick Bank, to MISS JOHNSON, daughter of Mr. James Johnson, of Spittal.

DIED. At Berlin, on the 30th ult. Princess FRIEDERICA AUGUSTA CAROLINA AMELIA, daughter of their Prussian Majesty, of the small-pox, in the first year of her age. At Newcastle, on Friday night, in the 40th year of his age, Mr. SAMUEL HOSKINS, many years Printer and Publisher of the *Newcastle Chronicle*, in the conduct of which he uniformly advanced the genuine sentiments of his mind, influenced by party or interest of any kind, and inconsistent with any political club or society whatever. Firmly attached to the principles of constitutional liberty, to recall the attention of his readers to those principles, was an object to which he devoted his chief exertions; and possessing a spirit alive to every integrity and honour, and possessing the purest impulse of benevolent emotion, he viewed with honest indignation the corruptions so prevalent in society: He feelingly lamented the miseries of war; and so long as he could do so consistently with personal safety, he exercised the privilege of declaring his ways without defending to licentiousness or personality.

Lately, at Madrid, D. MARCOS, one of the most illustrious Spanish authors: he published 120 volumes of his moral and other works, many original discourses and letters of Calisto, Ximenes, &c. and other works relating to America.

Lieutenant JAMES ESKING, third son of Mr. Eskine of Queen Charlotte, was among the unfortunate sufferers on board the *Queen Charlotte*, on the 17th March last.

At Glasgow, the 4th inst. at her house, St. Enoch's Square, Mrs. ELIZABETH DOUGLAS, widow of Thomas Wallace, Esq. merchant in Glasgow.

On Saturday the 5th inst. Mr. ANDREW MURRAY, wig-maker in Edinburgh.

At Shuna, on the 14th ult. Mr. ALLAN STEWART, the male representative of the family of Stewart of Appin.

On Monday last night, at his father's house in Hamilton, after a short illness, Mr. WILLIAM PURDIE.

At Perth, on Wednesday the 9th ult. Mrs. SPENCE, relict of the Rev. Mr. Spence, late minister of the gospel at Orwell.

At the Manxton of Perth, on Thursday the 10th ult. Mr. JAMES MANN, keeper of the well known and much frequented tavern in the Manxton, commonly called the *Kirk*.

On the 26th ult. at Edinburgh, ROWLAND NICHOLSON, man, was so much attached to J. C. CURVEN, Esq. and Sir F. YANE, Bart. and the Blue Inlet, there, as frequently to express an anxious wish to be interred in a blue coffin, attended by four bearers with blue ribbons at their hats, which his relations complied with: This old man had buried his wife and 19 children, 12 of whom he had by the same wife, and the last of whom he survived eight years.

what stand had, ing ne his ar situation, "Sami ad, he deplive where, of fear an air had not all the cool, an hat text stead of f Garwick the autic Melpon the occu The The tollerab might be cording on as L After the him in public mate im the audi chara he w perform "I an Mr. K new pro and that suffer per sign on some of This is a age, whi comort L bir sons has made not a litt brother J. His con ther bespe If he fe ought he had as he ought har group) di was at the surely Mr. CHARACTE. Mrs. PR was let on not think t by Mrs. K have been in stage. Mr. WO part had unwell;—not at all more appa Marriage company than excepting i piece that c Kemble con appearance have done h spect's bearu playing Brat although M fill Mrs. K greater, cou agreeable as These are they speak ever Mr. K has no desire audience has abled and respect; they EDINBURGH, On some m discovered, beautiful fish, with bulles, roots of the leaves of a lip thickness of a 2nd a fruit bin with the differ smaller. The that of Syria. In a late d concerning priv that 3,467 we c. uizers in the

men within, on being informed of the accident, immediately alighted, and ordered the post boys to convey the Duke as gently as possible to York House, Piccadilly, where, on his Royal Highness's arrival, he ordered the post boys to have two guineas, and their names to be taken. Soon after two o'clock his Royal Highness was put to bed.

Captain Fitzgerald was, by order of his Royal Highness, sent to Outlands, to alleviate the anxiety of the Duchesse.

Messengers were also dispatched to their Majesties at Windsor, the Prince of Wales, and the Dukes of Clarence and Cumberland.

Thursday.

We are happy in having it in our power to state, that the Duke of York still continues mending. The contusion his Royal Highness received on the head, was on the right side above the ear: it is only a bruise, and not likely to be attended by any dangerous consequences. The affectionate solicitude of his amiable consort has been unwearied ever since her arrival in town; every thing preferable has been administered through the hands of her Royal Highness. At nine o'clock last night the Duke was cheerful, and had been so the whole afternoon. The most flattering hopes of recovery were given to the different branches of his illustrious family. The Lord Chancellor, several other Cabinet Ministers, and hundreds of Nobility, left their cards of inquiry in the course of the day.

Saturday.

The Duke of York still continues free from fever. On Thursday night he slept well, and complained only of being fatigued by lying continually on the side unwell. The two middle ribs are broken, but by the timely application of the strengthening plaster and bandage; they are likely to be set in five weeks, so that we may hope a short time will restore his Royal Highness to perfect health. The Duchesse will remain at York House until the recovery of the Duke.

On Tuesday it was reported that his Majesty had been thrown from his horse in hunting. The fact was, that he was not thrown, but merely unseated, and thrown for a moment on his horse's neck.

Wednesday morning died, at the house of her mother, Lady Mary Howe, youngest daughter of the late Earl Howe. This is the amiable young lady who was to have been married to the Earl of Moxton.

The Duke of Bedford does not confine his support and study to agricultural improvements; he has lately turned his thoughts to the properties of the bark from different kinds of wood; and Mr. BIGGS, who has made it his particular study, is now at Woodburn-abbey, varying his experiments of the different kinds of bark in its operation in tanning.

Thursday the Purser of the Company's extra-ship the Alligator, Capt. ROBERT CURLING, arrived at the India House, with an account of that ship's having anchored at Portsmouth. She left the pilot in Bengal River on the 15th of December, and failed from St. Helena on the 14th of February, leaving the following homeward bound ships at the island, viz.

Sir Edward Hughes, Dublin, and Calcutta, from Madras; Contractor, Oyster, Coverdale, Ocean, Cornwallis, and Phoenix, from Bengal, which were expected to fail for England the latter end of February.

The Alligator was sent home from Bengal as a packet, and brings a great number of letters for individuals.

Misses Prichard Charlotte, and Earl Howe, were to fail from Bengal in the month of January.

Lord Thurlow, Rose, Charlotte, Atia, and Lord Hawkebury, were to fail from Bengal about the middle of March, to land home from Madras.

The Britannia was to proceed to Bombay to be repaired, and then to return to Bengal.

The Thetis, extra ship, was at Bengal, and it was supposed she would be dispatched to Europe, with French prisoners of war.

The Malabar and Caladonian were to fail for England on the 13th December.

The Oslonian, extra ship, private property, was at Bengal.

The William Pitt, and Preston, were under weigh the 9th December, proceeding to Ceylon.

The Maulship, Marquis of Lansdowne, and Sir Stephen Lushington, with the extra ships Friendship, Ann, and Mierva, were at Bengal for cargo, which were ready for them to receive.

The following Commanders took leave on Thursday of the Court of Directors, previous to departing for their respective destinations.—Captain CUMMINGS, of the Castle Eden, for Bengal and Bombay; Captain RIVERSON of the Kent, for Bengal and Bencoolen.

The assassin of Mr. CHERRY, at Benares, VIZIZA ALY, for whose apprehension a reward was offered of 50,000 rupees, has been delivered up by the Rajah of Jeypore (to whom he had fled for protection), on condition of his life being spared, and of not being confined in chains.

Thursday, being Maundy Thursday, his Majesty's Royal bounty to 31 poor men and women as the King is years old, was distributed in Whitehall chapel; each of the poor persons, after, fish, meat, and clothing, had given to them a leathern purse, containing sixty-two silver pennies.

copying the 1000 of the Piedmontese, and the Great Alps covering the mouths of their principal passages; and among others, those of the Little and Great St. Bernard, of Mount Cenis, and of the Simplon. That of the St. Gothard is shut up by a corps placed in the Italian battiwicks; and their frontiers the semicircular position which the Austrian Army of Italy occupies. General Meunier commands it, and has his chief headquarters at Turin.

In the Italian battiwicks, is the beginning of the post which the ancient army of the Tyrol occupy in the mountains. They cover the Valle-line and the sources of the Inn and the Rhine, extending along the right bank of that river as far as the Lake of Constance. There they join the left of the army of Germany, which also covers the right bank from Schaffhausen, as far as beyond the Neckar, excepting the points of Little Baste, Old Brifach and Kehl, which are in the possession of the French, and defended by entrenchments. The head-quarters of the Imperialists are at Donaueschingen, and General Kray has, as we have seen, taken the command in chief of this army.

The opposite line of the French begins in the Riviera di Levante, beyond Genoa. Their troops command the Scrivia by the possession of the Fort of Gavi; are masters of all the heights and of all the passages of the Maritime Alps along the provinces of Montserrat, Mondovì, and Cobi; cover their communication with France by the entrenched post of the Col de Tende, occupy the valleys of Barcelonetta, Chateaux, Dauphine, Lucerne, Fenestrelles, Mount Cenis, the Great and Little St. Bernard, and the Simplon.

There end the posts of the United Armies of Italy and the Alps, under the command of Massena, and there begin those of the Army of Switzerland. That army occupies the valley of the Rhone, the Grinifel, the Mount St. Gothard, and the source of the Rhine, and extends along the left bank of that river, in all its course, as far as Balle. There it is that the Army of the Rhine, properly so called, but which is joined to that of Switzerland, under the command of Moreau, begins.—Covering the left bank of the Rhine, from Balle to Colentz, it occupies the fortresses of Upper and Lower Allatia, Mentz, Cassel, and Ehrenbreitstein. Besides these two points on the right bank, they occupy the three tetes-de-pont of the above-mentioned places. The main head-quarters of this army are at Balle; a point almost in the centre of their line.

PAUL I. on the surrender of Malta to the French, seized the opportunity of collecting the wreck of the order of the Knights of that island, of declaring himself their Grand Master, and announcing his decided resolution to establish them in their former condition. This proceeding was a pretty open declaration of his wishes to take possession of Malta in his character of Grand Master of the order of St. John of Jerusalem. The Court of Vienna, already dissatisfied at seeing the island of Corfu, the key of the Adriatic sea, in the hands of the Russians; and probably also that of Ikonon, which has good reasons for not permitting a power, capable of giving her uneasiness at a future period, to gain a footing in the Mediterranean, presented an inflexible barrier to the pretensions of the Court of Petersburg. It was, upon this account, agreed on, that the King of Naples should take possession of it in his quality of Lord Paramount of Malta, and in virtue of the clause of reversion inserted in the original act of cession.

SPORTING.—The match to be run at Newmarket Craven Meeting, on Monday next, is expected to be as closely contested as that which took place last year between Hambletonian and Diamond. The forthcoming race will be (if no forfeiture takes place, or accident happens to either horse) between Sir Harry, the property of Mr. COOKSON, and Schedoni, that of Mr. R. HEATHCOTE. They run for 5000s. a side, li. ft. across the Flat; Sir Harry carries 8 lb. Schedoni 8 lb. Much money is depending; the betting has, however, varied materially in the course of the last and present month—the odds are at present 5 to 4 on Schedoni.—They are both horses of extraordinary speed, indeed of the first class. Sir Harry was purchased at Epfom two years ago, by Mr. COOKSON, of Sir HARRY HOUGHTON, at which place he won the Derby Stakes, beating the best colts (three year old) of that year.

The thirty thousand pound prize, drawn on Thursday, belongs, it is said, to a Steward of Sir RICHARD HILL, in Shropshire. We believe the worthy Baronet was himself the purchaser of it only a few days since.

The price of tickets was 1000. on Wednesday evening, and the same on Thursday, as there is a 25,000l. prize still in the wheel, and only two days to draw.

The Ladies of Paris at present wear their waches, gold enamelled, suspended round the neck with long chains.

The Omnium continues to droop; and we make no doubt the Income Bill will sink the spirits of all mounted men.

fill continues to reside in a village near that place.

Mr. PITT had his Income Bill printed, that it might be calmly considered in *Passion* week.

EARLY GRASS,
With immediate entry.

At Fording, in Effingham, on Monday the 21st April, at noon, will be LET for the term of 21 years, by public roup, A BOU' SILVEN, OR EIGHT, of SIR JOHN HENDERSON'S VERY BEST ENCLOSURES, which were not included in the former advertisement. One of the Fields will be let for EWES and LAMBS.

This day is published, price 6d.
No. V.
AN ACCOUNT OF THE PRESENT STATE NORTH AMERICA.

This Work will be completed in Ten Numbers, to be published once a fortnight.

With the last number will be given anew and accurate Map of North America; nicely coloured.

To be had of J. ELLER and J. OGLE, Bookellers, Edinburgh.—STEWART & MEIKLE, P. MURDOCH, M. OGLE, Bookellers, E. MILLS, Printer, and JOSEPH LENOX, London Tap-room, *Glasgow*—and R. SUTHER, *Paisley*.

Of An Account of the rich and extensive regions of the globe, calculated to gratify the curiosity, and direct the commercial views of our countrymen; must be agreeable and beneficial. As no such Work hath yet appeared in this country, the present Publication, which places information on the subject within the reach of all who desire it, will, it is hoped, receive due encouragement.

ENGLISH STATE LOTTERY.
Thirty second day.—No. 29,075, a prize of 5000l.—No. 6724, a prize of 500l.
Thirty third day.—No. 38,823, a prize of 50,000l.
Thirty fourth day.—No. 122,335, a prize of 1000l.—No. 50,554, a prize of 500l.—No. 28,477, a prize of 50l.

STOCKS.—This day, April 12, at twelve o'clock.
Three per Cent. Consols 63 1/4.
Omnium 23.

The Scots Chronicle.

EDINBURGH, April 15.

The only Hamburg mail which was due arrived in London on Saturday morning. It has not brought one important fact. The articles from Italy contain nothing more than details of skirmishes; and the accounts from Germany continue to inform us, that preparations are making for the opening of the campaign. The Imperialists are proceeding up the Rhine towards Kehl; the French are making movements towards the Grisons.

On the receipt of dispatches from the Austrian armies, a grand secret State Council was held at Vienna, and the operations of the campaign were finally arranged. All hopes of peace, it is rumoured, have vanished; and Austria, it is added, has positively rejected the overtures of the Chief Consul.

The French, it is said, intend to make a diversion from the south of Switzerland, to favour the operation of MASSENA, while MOREAU will, at the same time, penetrate into Swabia.

The letters from Italy contain accounts of the attack made by the French on the Austrian outposts on the 5th and 6th of last month, the first intelligence of which reached us by the Paris Papers.

The success of PASSWAN OGILOV is still uninterrupted. He has been lately joined by two companies of Janizaries, to whom the Porte entrusted the defence of some strong passes through which he was expected to advance.

Letters from Posen, in South Prussia, of the 28th of March, state, that the intelligence of the death of SUWARROW, is fully confirmed, by two letters, from Mielnik, six miles from Bresle, of the 11th and 15th ult. He died, suddenly, on the 2d March, at his estate near Kobrin.

Papers Papers to the 5th inst. are received, but they are barren of important intelligence.

BEKTRIZ has been appointed Commander in Chief of the Army of Reserve, and replaced in the War Department by CARNOT. BONAPARTE will probably visit the different armies, as circumstances may require.

An application has been made to Holland for a loan of 10 or 12 millions of livres (500,000) The security offered is said to be part of the crown jewels.

Without disapprobation in the "rakedness" of theory. When attempted to be reduced to practice, it defies the ability and the skill of the Legislator. It must be in its nature either unequal or oppressive. There is scarcely any thing like a medium. Some will assult the spirit of the law, and pay with fidelity; others will endeavour to pay as little as they can. Hence arises an inequality in the operation of the tax in proportion to the means of the contributors. If the Legislator, in the confidence of his power, endeavours to correct this evil, he will incur the danger of a greater mischief. He will renounce himself with the authority of an Inquisitor. He will surround the object of his suspicion with spies and informers; he will compel him to give evidence against himself, and in the prosecution of this impotent scheme, outrage all ranks of society—the man who pays as much as he is able, and the other who conceals as pays as he can—are confounded by the system of financial torture, and a licence and arbitrary power are introduced irremediably with any character of freedom.

"In truth, inequality in such a tax is its natural and its most innocent defect. If it obtains a moderate success without occasioning much vexation and inquisition, the Legislature ought to be contented; the project has reached its perfection as a system of finance. Carried further, it becomes a scourge and oppression; and for a few hundred thousand pounds more, sacrifices the honest pride, the security and independence of every individual. It then becomes, what Lord Bacon says of criminal laws carried to rigour, a "shower of snare" upon the people, inveigling and destroying them.

"The bill before us is exposed to two great and capital objections. It violates every principle of that secrecy which has been considered so essential to commercial dealings, and it cannot effect that publicity; it cannot investigate to the bottom the whole of every man's affairs; in order to find the correct amount of his income, without arming the execution of the bill with powers from which abuse is inseparable; without exposing the contributors to vexations the most galling and the most intolerable.

"It is proposed to enact, that the affairs of men affected under the Bill shall be examined without the least affectation of secrecy. That pretence, which at first conciliated all its city friends, is now abandoned. The Commissioners are to be authorized to call for every document from every merchant in the city of London or in Britain, in order to strike the just balance of his 10 per cent. Income Tax. The Inspector is to have full access to all these documents, on which the decision can be formed. The Commissioners are to call in Constables, Overseers, and other persons to give evidence against a man, in favour of the Inspector. These Inspectors, and the Informers they must employ, are tempted by rewards to object and to surcharge. A merchant's clerks are to be examined, his books investigated; he is even to be obliged to swear to every part of his statement, if called upon, if the Commissioners, after all the inquiries they are authorized to make, even suspect that a man has not given a just statement. The Commissioners under the Act, in the various financial districts into which this new Bill is to parcel the kingdom, are under the orders of the Inspectors for the affairs of taxes, and the directions of the Inspectors in these districts to carry on the inquisition. The merchant who has a counting-house in London, and perhaps some other property in various parts of the kingdom, is to have his affairs investigated separately in every district. He must in one place be affected in his absence, or he must fly from London to Edinburgh, or from Edinburgh to London; to give an account of all his affairs to different sets of Commissioners, unless he agrees to pay just what he is rated at by an officious Inspector, who knows nothing at all about him or his affairs. The Commissioners of Taxes are to be grand inquisitors, directing the movements of all the inferior tribunals, with a secrecy, a uniformity of operation and perseverance worthy of the successor of IGNATIUS LOYOLA. A man is to be harassed by a set of persons, in every quarter of the country, ignorant of his character, his property, or his concerns; and wretches, as they must be, of the worst character, wheeled to fury by the prospect of reward, as well as stimulated to diligence by the discipline of authority.

"It is impossible to recapitulate every distinct species of violence which is to be exercised against every merchant or manufacturer whom the inspector and surveyor chooses to suspect of not giving a correct statement of his affairs. The publicity of his concerns goes hand in hand with the insult, coercion and charge, to which he is personally subjected. From every quarter hosts of miscreant informers are called from their own corruption to bear public testimony against a man of honour and a Gentleman, that he is a liar and a cheat. Every sort of people about him, his clerks and others, are to be examined, as if a respectable merchant were a fraudulent bankrupt attempting to swindle his creditors. No species of information is to be rejected. No decision is ever to be final to the public prosecutor called an inspector. No oath of the party is to be an end of the strife, and the Commissioners are even authorized to decide whether a mistake be intentional, and are actually empowered to impose a fine for that mistake, which they are to declare wilful. And this too, for an error of interpretation of a bill, which, in its present shape, is such a mass of jargon, incongruity

property is to prevail in opposition to his own declaration, and even to the evidence of his own books and documents. To suppose any degree of secrecy would then be observed respecting a man's affairs would be ridiculous, were not that sufficient rendered impossible, by his being obliged to pay his assessment when fixed under his own name and designation.

"What then must be the effects of such a Bill as this? In this great commercial country, and the most secret and important transactions of our merchants and manufacturers to be made the subject of public conversation, whenever it shall please the lowest and vilest of mankind to challenge the scrutiny of their affairs? How will it operate on the spirit of mercantile credit? How will it operate on the spirit of mercantile enterprise? Will the merchant who has embarked in a bold and doubtful speculation, endure that his whole concerns should be laid open to his rivals in trade? Is it politic to lay open to every vulgar and wicked enquirer how much profit, how much performance, how much difficulty and dangerous effort it has required to realize a fortune; which in the course of its acquisition has been the active instrument of maintaining public industry, and increasing public revenue?

"It above all things ought, to be considered as none of the least discouraging circumstances, in a commercial view, that this Bill, if it passes, is likely to last for several years. The credit of the country is now pledged for the Income Tax. If a Bill of such inquisitorial authority were to pass into a law, what man would be bold as to embark in commercial enterprises when his whole affairs are, in the very beginning, liable to be canvassed to the very bottom, at the pleasure of any man who wishes to know what he is doing? It is a burden, and a most intolerable burden too, upon men whose capital is already embarked in trade. But surely a greater discouragement to bring more capital into action than the prospect of such an Act of Parliament cannot be conceived. It requires the stoutest and the most confirmed credit to stand such a disclosure without danger. How can those anticipate such a scrutiny who are conscious that on entering into trade—as those who are ultimately the most successful often do—with small beginnings, they must encounter innumerable obstacles, losses, and disappointments?

"In a political view, therefore, the present Bill is as narrow and short-sighted as can be imagined. For a small immediate supply, it would risk giving a shock to the employment of capital, to the extension of industry; and to the improvement of those means by which a country can attain or preserve distinction in commerce and manufactures.

"These are considerations that cannot fail to have very great weight with men of knowledge in the true interests of this country. Our whole financial system depends upon nicely balancing the weight of taxation, so that the productive power may never be affected. Touch that and the whole fabric must be shaken.

"To men of liberal and generous minds, it is enough to point out, in addition to these grofs, palpable, and most serious evils, the disgrace, the oppression, and the abuse of such a mode of levying a public tax as this bill enacts into law. Is it possible that the merchants and manufacturers of this country, who have so greatly promoted its interest, and so highly raised its prosperity, could endure the degrading ordeal to which they are subjected?—The Act places them in a body without the protection of all that is decent and honourable in sentiment.—They are stigmatized by a presumption, *quis et de jure*, as a worthless and dishonest set of knaves, in a constant conspiracy to defraud the revenue. They are subjected to a mode of charge and conviction, which it would be considered rank injustice to employ against the greatest vagabonds and pickpockets of the Old Bailey. Witnesses of all sorts are tempted by bribes and rewards; public prosecutors are established to strip them; not merely of their property, but of their character. In a word, a system of terror and inquisition is introduced, unheard of in the most despotic Governments, and which, if pursued, must necessarily reduce the character of Britons to a level with every thing that is most despicable among mankind. It is impossible that a single freeman could remain in a country where men of the highest rank and consideration are subject to be treated at the pleasure of interested prosecutors, and hired informers, and suborned domestics, as worse than men on a charge of felony can be by the criminal law of the land.

"What can then compensate for such dangers to the public interest, and such oppressions to the people of this country? Surely it is a mean and pitiful policy to seek revenue at such a rate. Economists and calculators, who would be contented with the increase of a tax so obtained, would indeed be the lowest and vilest of their species. To use a homely proverb, "Money would then purchase money at a great deal more than it is worth."

"Were we to enter into all the details of oppression which this bill prescribes, we should swell this article to an immovable length. It is sufficient that we have pointed out the dangerous and destructive principles on which it proceeds. Those men who are generally so awake to their own interests, must necessarily see its fatal tendency, and its opposing its provisions, as they bear against themselves, they will certainly defend the best interests of the public."

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head, throughout, a harsh, unvaried tone, obtruding neither epithets, pauses, nor breaks—the kept his arms constantly extended in a most awkward position, and his eyes unmeaningly fixed on the roof—amidst all the pangs of remorse, in the second act, he was despicably uninteresting—instead of depicting distraction and terror, in the third; where, according to the character, the mind is full of scorpions, he uttered most of the speeches with an air of joy and exultation—in the fourth act he had none of the characteristic anxiety—and through all the bustle and noise of the fifth he was infinitely cool, and wretchedly tame—he adopted the original text, and went off fighting with *Macduff*, instead of giving us the dying speech introduced by Garrick—and if his conqueror had also followed the author, by exhibiting his head upon a pike! Melpomene would have had no cause to grieve on the occasion.

These two farcical exhibitions having drawn tolerable houses, the worthy Manager thought he might play the same game on Saturday, and accordingly our Captain Macleath was then brought on as *Lord Ogleby*, in the *Clandestine Marriage*. After this gentleman had once experienced the public opinion, and after what has been said of him in the public papers, I wonder at the consummate impudence that could make him again face the audience. KING's unrivalled excellence in the character is well known; and on the present occasion he was imitated most abominably—the whole performance was, in the words of Miss Sterling, "ice and snow."

Mr. KEMBLE has this in one week given us two new proofs of his absolute contempt of propriety; and that rather than lose a sixpence, he would suffer people who are unfit even to deliver a message on the stage, most unhallowedly to murder some of the principal characters in the Drama. This is his mode of evincing gratitude for patronage, which, by his own admission, was such as will comfort him in his banishment.—This is showing his sense of the duty he owes that public which has made him what he is,—which even contributed not a little to the reputation of his father and his brother John.

His conduct too in filling up these pieces, further bespeaks a total disrespect for the audience. If he really supposes Mr. Siddons fit for *Kolla*, ought he not to have caused him to play *Banquo*?—Bad as he is, I should have wished to have seen what he could make of it. Mr. ROSS (whose name ought hardly to be mentioned amongst such a group) did not refuse to act this General when he was at the top of his profession in London, and surely Mr. Siddons is not entitled to despise the character.

Miss PERRY, who is no way suited for the heroic, was set on for *Lady Macbeth*; and though I do not think the case would have been much bettered by Mrs. KEMBLE's performance, the world at least have been more acquainted with the business of the stage.

Mr. Woods walked through *Macduff* as if the part had been beneath his notice; perhaps he was unwell;—he is best judge, but this exhibition was not at all what it should have been.

The Manager's contempt of the town was still more apparent from the cast of the *Clandestine Marriage*. It so happens, that with the present company this comedy might have been performed, excepting Lord Ogleby, better than almost any piece that can be brought forward.—And, as Mr. KEMBLE could not, but know what a miserable appearance Mr. FINLAY was to make, he should have done his best to render the play in other respects brilliant;—but instead of Mr. M'CARNEY playing *Braysh*, it was given to Mr. SEYMOUR; and although Miss PERRY was very tolerable in *Fanny*, still Mrs. KEMBLE, whose experience is so much greater, could have rendered the character, as agreeable as any one else plays.

There are facts which cannot be contraverted; they speak for themselves, and prove; that whatever Mr. KEMBLE may artfully say on paper, he has no desire to oblige the public.—But since this audience have so long suffered themselves to be abused and treated with such glaring marks of disrespect, they deserve to be so.

I am, &c.
TIMOTHY PALIN.
Edinburgh, 14th April, 1800.

On some mountains in South Prussia, a plant was discovered, in autumn last, which yields a fine, beautiful silk. It grows on dry mountains, covered with bushes, to a height of three or four feet, has roots of the shape of quitch grass, heart-shaped leaves, of a light green colour, a soft flax, of the thickness of a quill, covered with a firm, silky hair, and a fruit similar to that of the silk-plant of Syria, with the difference only, that the pods which contain the seed and silk wool are more pointed, and smaller.—The silk cannot be distinguished from that of Syria.

In a late debate in the Tribunal on the law concerning privateering, it was stated by RAYNSAUL, that 3,461 vessels had been captured by French cruizers in the courts of the present war.

French Republic.

ARRETE OF APRIL 2. General Berthier, Minister of War, is appointed General in Chief of the Army of Reserve. By a decree of the same date, Carnot, Inspector General, is appointed Minister at War.

COPY of a letter from the First Consul to Gen. Berthier, dated April 2. "The military talents of which you have given so many proofs, Citizen General, and the confidence of Government, call you to the command of an army."

On the 23d Ventose, General Gardanne, dispatched from the redoubts of Montefino, a reconnoitring party composed of 740 carabiniers. The object of these men, who were sent towards Dego, was to examine the strength and position of the enemy in that quarter, and to try to bring back some prisoners whom we might interrogate.

TREATY CONCLUDED BETWEEN THE FRENCH AND BATAVIAN REPUBLICS.

The Batavian and French Republics, willing to settle some disputed points between them amicably and reciprocally advantageous to the two contracting Powers, have appointed to come to an agreement on these several subjects; that is to say, the Executive Directory of the Batavian Republic, Citizen-Schimmelpenninck, its Ambassador Extraordinary and Minister Plenipotentiary to the French Republic, and the First Consul of the French Republic, Citizen Talleyrand, Minister for Foreign Affairs, who, after exchanging their full powers, have agreed to the following articles:

1. The present cession carries with it the whole of the rights belonging to the French Republic within the extent of the Batavian possessions, with the exception of the house of France at the Hague, which formerly belonged to the French legation.

2. In consideration of the concessions stipulated by the preceding articles, the Batavian Republic shall pay to the French Republic, after the exchange of the respective ratifications of the present treaty, and in the terms agreed upon between the two Governments, a sum of 6,000,000 francs.

3. The present ratification shall not take effect until after having been ratified by the contracting parties, and the ratification shall be exchanged at Paris with the least possible delay, reckoning from the 15th Nivose (15th January). This delay shall not exceed a fortnight.

In faith of which, we the undersigned Minister Plenipotentiary of the Batavian Republic, and Ambassador Extraordinary of the French Republic, by virtue of our full powers, have signed the present treaty, and thereunto put our respective seals.

Done at Paris, 15th January, 1800, 6th year of Batavian liberty. (Signed) R. J. SCHIMMELPENNINCK. CH. M. TALLEYRAND.

ADDITIONAL ARTICLES.

The countries, such as Ravenstein, the villages, and communes, the sovereignty of which is transferred by the present treaty to the Batavian Republic, are ceded, and ceded under the title of accounts upon the territorial indemnity promised to the Batavian Republic by the 16th Article of the treaty of the Hague. The two republics agreeing to come to an agreement upon the means of arriving at a complete extension of the 16th Article of the Treaty of the Hague.

PARIS, APRIL 4. Letters from Berne of the 27th ult. state, that the army of Helvetia has received orders to delay hostilities for six days longer.

Dubretton, the Chief Commissary at Dijon, has received an official notice, that the army of reserve will be augmented to 80,000 men. Provisions of every kind are daily forwarded to that commune for the army of reserve. Two hundred bakers and two hundred butchers arrived there a few days ago.

The army of Italy, which for some time had been reduced to four ounces of bread for each man per diem, is now at full allowance. The British expedition to the Mediterranean, it has been thought by many, was intended to lend a succour to the Turks against the French army in Egypt. It is now supposed that Pitt will renounce this enterprise, since the Sublime Porte has wisely determined to conclude a treaty of friendship with General Kleber.

The Marquis del Campo, formerly ambassador from Spain to the French Republic, has been struck with an apoplexy, at his seat near Madrid. It was the General Lallot, who is in the service of the Margrave of Anspach, and not the Prussian Ambassador, who lately landed at Calais.

The Commission charged to negotiate with the American Envoys holds this day its first sitting, for the interchange of their respective powers. The report of peace is general in Paris. General Berthier will set out to-morrow for Dijon.

By the terms of a new treaty concluded at Paris the 15th of January, between the French and Batavian Republics, the latter agrees to pay to the former 6,000,000 of francs.

We are assured the Tribunal will sit twice a month, and that during the summer another place will be provided for the purpose.

During the last Carnival, the Consort of the Archduke, Palatine, had invited the Nobility of Ofen to a ball. At the time appointed they made their appearance; but no any preparations seemed to have been made, and their expectations were raised to the highest pitch. Some time after the company had assembled, a young girl appeared with a basket, containing tickets for property owned by a number of the poor inhabitants of Ofen, which she had paid the sum of 30,000 florins. The amiable Princess declared that it had been her wish to apply the sum intended for the festivity to a nobler purpose, and convinced that the Nobility of Ofen entertained similar sentiments, she wished that they might share her pleasure.

GENERAL ASSEMBLY MEMBERS.

Burgh of Wigton—John Jeffrey, Esq. of Allerbeck, writer in Edinburgh, elder. Presbytery of Cairnston in Orkney—Mr. Malcolm at Firth and Semels, and Mr. Hamilton at Hoy and Gramsfay, ministers—David Reid, Esq. Commissioner of his Majesty's Customs, elder.

Presbytery of Meigle—Mr. Ogilvy of Effie, Mr. Symers of Alyth, and Mr. Thomson of Lentrathen, ministers—Sir William Ramsay, Bart. of Banff, elder. Presbytery of Abertarph—Mr. Ross at Culmanivaig, and Mr. Fowler at Urquhart, ministers—Coll McDonald of Dalnefs, Esq. elder.

Captain CRANE of the Ranger, taken by the Impregnable privateer, is arrived at Aberdeen. He reports, that besides the vessels formerly mentioned, the Diana of Frazerburgh, with wheat, was also taken by the Impregnable. When he left the privateer there were 45 prisoners on board, all in irons, except Capt. SOUTAR, of the Hope, of Peterhead, and Capt. STEVENSON of the Monk-wearmouth.

On Thursday last were landed at Leith, and marched under an escort of military to Edinburgh Castle, about 50 French prisoners, being the crew of a lugger privateer, captured by his Majesty's frigate Latona. Friday arrived in Leith Roads, the Fury gun-vessel, from the North, having under convoy the Ariadne and Britannia, from London; laden with naval stores, &c.

On Tuesday and Wednesday, five vessels arrived at Grangemouth with grain. The Rev. Mr. HALL, of the Burgh Meeting-house, New Town, has received a call from a congregation of the same persuasion in Manchester, and on Tuesday last the Presbytery, which met here, sustained the call.

On Thursday, the Senate of the University of Glasgow conferred the degree of D.D. on the Rev. ROBERT M'LEOP, Sub-Principal of King's College, Aberdeen, and on the Rev. JOHN MACKENZIE, minister of Port-Patrick. The Senate, at the same time, conferred the degree of L.L.D. on Mr. JAMES M'NARA, writer in Glasgow, author of some Treatises on Law and other subjects.

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The East Lothian regiment of senoble cavalry marched from Bury St. Edmund, county of Suffolk, on the 27th ult. and are expected at Haddington on the 29th current, where they are to be disbanded. About one hundred of the privates entered into regular regiments, chiefly into the Scots Greys, and 14th dragoons, and a considerable number received discharges previous to their leaving quarters, and upon the road. As the horses were all sold or taken into other corps, the men march on foot.

Some well disposed person sent on Sunday last night, by post, a letter to Mr. SUTHERLAND, one of the magistrates of Stirling, covering two guinea notes, to be given to the poor. On Tuesday last a top live of bees was found at Ratho, which was put into a skep with work, and is doing well.

On Wednesday a fire broke out in a large house upon the road side, about a mile eastward from Haddington, commonly called the Blue House, which totally consumed the premises and all the furniture, except one chest of clothes. Above 30 bolls of oats, which a neighbouring farmer had hid in the loft of the house, to be afterwards used for seed, were greatly injured.

CIRCUIT INTELLIGENCE.

The Circuit Court of Juiciary was opened here yesterday by the Right Hon. Lord ARMADALE. William Douglas, William Paton, Alexander Nicholson, John Bl Clerk, Alexander Copland, Susan Mc Nair, John Haining, and William Lindsay, accused of rioting. The diet against them was deferred pro hoc et tempore, and they were committed to prison upon a new warrant. George Johnson, a boy, accused of culpable homicide. The diet against him was deferred simpliciter, and he was dismissed from the bar.

STATE LOTTERY OFFICE.

No. 16, Cornhill, 5th April, 1800. Mr. NICHOLSON has great satisfaction in acquainting his numerous Friends and the Public, that the Ticket, No. 5499, drawn this day a Prize of TEN THOUSAND POUNDS, was divided by him in August last, and sold in the following shares, viz. two Quarters, two Eighths, and four Sixteenths; one Fourth is registered to a Gentleman at Leeds; another share to a young Lady near Uppingham; and a Sixteenth to a young Lady in Edinburgh-Square.

Shipping.

LLD'S LIST—APRIL 3—11. The Mars French privateer of 22 guns, was captured 31st ult. by the Ameyth frigate, and sent into Plymouth. The privateer had captured the Rose Bud of Guernsey.

The Hope, Soutar, from Sunderland to Peterhead, is taken off Montrose. The Staffette, Whelbourn, from Elbing to London, is lost near Stralfund.

The Fanny de Jersey, from Guernsey to Leith, has been captured by a lugger privateer, retaken off Gorce by the Speedwell cutter, and brought into Yarmouth. The Bon Succes, Es. Expedico, from Lisbon to China, is taken and carried into the Mauritius.

The St. Andrew, Howard, for London; and the brig Mary Ann, Bannerman, were lost in a gale of wind at Orca-beza, in Jamaica, in January last. Much damage done in the same gale at Montego Bay. The Commerce, Woods, from Liverpool to Boston, foundered.

The Minerva, Barber, from London to Boston, has been taken by the Minerva privateer, retaken by the Edinburgh frigate, and sent into Plymouth. The Brothers, Wylie, from Jamaica to Glasgow, foundered at sea.

The Alkonnack, Miller, from London to Charleston, is taken and carried into Bourdeaux. The Ranger, Crane, from Plymouth to Aberdeen, was taken the 27th March off Stonehaven, and sent for the Texel. The Prince John, Hestor, from Africa to a market, is lost off St. Lucia; people saved. The first under command of Lord Bridport is arrived at Torbay from a cruise.

ARRAIS 11. La Virginia French privateer, of 24 guns, and 53 men, was captured the 5th inst. near Flambro Head, by the Latona, and sent into Yarmouth. The privateer had been five days from Calais. The Hippolytus, Crafts, failed from Gibraltar early in December, and has not since been heard of.

The Bellona privateer, of Bonaventure, has captured and carried into the port of Passage, the Minerva of London, of 600 tons burden, armed with 14 guns, loaded with sugar, coffee and cotton.

SOUND INTELLIGENCE.

under a flag... French Republic, on the 17th of March 1794.

On the 23d Ventose, General Gardanne dispatched from the redoubt of Montenapone, a reconnoitring party composed of 140 carabineers.

From the darkness of the night, this small column surprised at Dege, the Austrian detachment which occupied that place.

In this affair he had only one man wounded. Health and fraternity. MASSENA.

BONAPARTE, FIRST CONSUL OF THE FRENCH REPUBLIC, TO THE MEMBERS OF THE MUNICIPALITY OF THE CITY OF AMSTERDAM.

Europe wishes for peace, and for three months the efforts of the Republic to attain this object have been successful.

Knowing the good dispositions which the citizens of Amsterdam and their magistrates have always manifested, I do not hesitate, in circumstances of such urgency, to have recourse to their zeal.

General Marmont will give them for this purpose securities which they know how to appreciate, and of which I guarantee the execution.

RECEIVE, Citizens, the assurance of my highest consideration.

Given at Paris, at the Palace of the Government, March 8. (Signed) "BONAPARTE."

TREATY CONCLUDED BETWEEN THE FRENCH AND BATAVIAN REPUBLICS.

The Batavian and French Republics, willing to settle some disputed points between them amicably and reciprocally advantageous to the two contracting Powers, have appointed to come to an agreement on these several subjects; that is to say, the Executive Directory of the Batavian Republic, Citizen-Schimmelpenninck, its Ambassador Extraordinary and Minister Plenipotentiary to the French Republic, and the First Consul of the French Republic, Citizen Talleyrand, Minister for Foreign Affairs, who, after exchanging their full powers, have agreed to the following articles:—

ART. I. The French Republic abandons, cedes, and transfers to the Batavian Republic all its pretensions and all its rights, of whatever nature they may be at present, or might be hereafter, of every denomination, to the limit of every kind possessed within the extent of the Batavian Republic, or upon its inhabitants by the French Emigrants and those of the countries united to France.

The French clergy and those of the nine united Departments, forming ci-devant Belgium, the Elector Palatine, as Proprietor of Ravenstein, Megeen, and other places, the house of Zellback, comprising the feignitory of Bunter, the house of Salm, comprising the feignitory Anholt, in the ci-devant of Zutphen, and in general on all the property (biens) of all the other Princes and Seigniors of the Empire, who, having possessions in Holland before the present war, have lost them in consequence of the war, all pretension to the exercise of their right, and to the enjoyment of their properties.

The title city of Huffer, situated in the life of Betou, on the left bank of the Rhine, and its territory, comprising Melbergen and Hulbayren, as also some villages in the country of Kuysh, contained within the territory of the Batavian Republic, constitute part of the present cession.

The renunciation of Ecclesiastical properties (biens) agreed to in favour of the Batavian Republic, shall extend equally in proportion as the reform shall be effected on those which depend upon the four new departments acquired on the left bank of the Rhine, and which are situated on the Batavian soil, and also upon all the rights which might appertain to the French Republic on the said territory in consequence of the definitive union of these same four departments, in such manner that it shall not afford any pretence for any repetition whatever.

The present cession involves in it to the advantage of the Batavian Republic, the abandonment of the arrears and revenues in arrear, and now due out of the properties of, which this transaction assures it the right and possession.

2. The French Republic, in transferring from the French to the Batavian Republic the occupation and possession of all the properties (biens) and rights which belonged to the Elector Palatine, and all the other Princes and Seigniors of the empire with whom it has been at war, and which are situated within the extent of the Batavian Republic, promises and engages further, on general peace with the empire, to procure

of the sovereignty of the French Republic, by virtue of our full powers, have signed the present treaty, and thereunto put our respective seals.

Done at Paris, 15th January, 1800, 6th year of Batavian liberty. (Signed) R. J. SCHIMMELPENNINCK. Cit. M. TALLEYRAND.

ADDITIONAL ARTICLE. The countries, such as Ravenstein, the villages, and communes, the sovereignty of which is transferred by the present treaty to the Batavian Republic, are ceded, and re-ceded under the title of account upon the territorial indemnity promised to the Batavian Republic by the 16th Article of the treaty of the Hague.

Letters from Berne of the 27th ult. state, that the army of Helvetia has received orders to delay hostilities for six days longer.

The British expedition to the Mediterranean, it has been thought by many, was intended to lend a succour to the Turks against the French army in Egypt.

The Marquis del Campo, formerly ambassador from Spain to the French Republic, has been struck with an apoplexy, at his seat near Madrid.

The Commission charged to negotiate with the American Envoys holds this day its first sitting, for the interchange of their respective powers.

By the terms of a new treaty concluded at Paris the 15th of January, between the French and Batavian Republics, the latter agrees to pay to the former 6,000,000 of francs.

During the last Carnival, the Consort of the Archduke Palatine had invited the Nobility of Ofen to a ball.

General MORRAU was lately in great danger. An Imperial patrol, of 30 men, crossed the Rhine, near Neskerau, to reconnoitre on that side.

Among 400 French prisoners, arrived at Morlaix from England, says the Hamburgh paper, there are three Irishmen, who had been taken prisoners in the expedition of General HUBBERT to Ireland, and were under sentence of death, which they escaped through the generosity of three French grenadiers, who, at the time of the prisoners being exchanged, took their places in the prison, and thus saved their lives, by sacrificing their own liberty.

Almost every day numbers of French emigrants arrive at Brailles, going to Paris, some in hopes of obtaining places, others, to take possession of their new appointments.

It was mentioned in the foreign papers that the Archduke had expressed a wish, to use the baths of Baden, near Rastadt. These baths, however, being in the neighbourhood of the army, the French Journalists state, that certain Court Physicians had declared that the baths in Bohemia were much better calculated for the particular complaint which had obliged his Highness to quit the army!

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On Wednesday a fire broke out in a large house upon the road side, about a mile eastward from Haddington, commonly called the Blue House, which totally consumed the premises and all the furniture, except one chest of clothes.

The following prisoners in the talbooth of Paisley are indicted for trial, at the ensuing Circuit Court at Glasgow:—John Smith, accused of breaking into different bleachfields, in Lochwinnoch and Kilbarshan, and feloniously stealing considerable quantities of muslins and thread—Peter Gray, charged as the principal aggressor in the outrage at Rofs Lodge, in Dumbartonshire, in December last—Andrew Auld, cotton spinner in Paisley, accused of the murder of culpable homicide, of Alexander Martin, a soldier, in February last—Robert Robertson, sail-maker in Greenock, who absconded immediately after commission of the crime, is likewise indicted for the murder or culpable homicide of James Brown, a boy, in March last.

HADDINGTON PRICES OF GRAIN—APRIL II. Wheat, 49s 6d. Barley, 46s 9d. Oats, 44s 0d. Pease, 44s 0d. Beans, 45s 0d. Second, 45s 0d. Third, 37s 0d. One peck got 6s. for hastening peas; another 5s. for beans.

SECURITIES, &c. Creditors of GILCHRIST, Merchant, late Schoolmaster in Campbeltown, now in Edinburgh, to meet in the Town-house of Campbeltown, 8th May, at 12 noon, to give in their claims against his sequestrated estate; and such as do not attend will be cut off from the first division, which is expected to include the whole funds.

Money for their respective Shares whenever they please to call for it.—No. 31,423, £2000, the 5th day of drawing, was also sold at the above Office.

Shipping. LLOYD'S LIST—APRIL 8—II.

The Mars French privateer of 22 guns, was captured 31st ult. by the Amethyst frigate, and sent into Plymouth. The privateer had captured the Rose Bud of Guernsey.

The Amity, Hutchins, from Charleston to London, captured by a privateer, is recaptured by the Nymph and Amethyst frigates, and arrived at Cork.

The Hipe, Parker, from New York to Jamaica, is taken and carried into Guadeloupe.

The Fanny de Jersey, from Guernsey to Leith, has been captured by a lugger privateer, retaken off Goree by the Speedwell cutter, and brought into Falmouth.

The Ranger, Crane, from Plymouth to Aberdeen, was taken the 27th March off Stotchaven, and sent for the Testel.

The Virginia French privateer, of 24 guns, and 53 men, was captured the 3th inst. near Hambro' Head, by the Leonas, and sent into Yarmouth. The privateer had been but five days from Calais.

The Aurora, Hunt, from Bahamas to London, has sprung a leak, and bore away for Falmouth.

The Hercules, M'Farlane, from London, sustained considerable damage at Bombay in a gale of wind, in December last, by the Clarissa privateer. Also a Portuguese vessel, and a Dane.

The Bellona privateer, of Bourdeaux, has captured and carried into the port of Fassage, the Minerva of London, of 60 tons burden, armed with 14 guns, loaded with sugar, coffee and cotton.

It still continues to thaw during the day, with slight frosts during the night. The ice in the Sound still lies last. Wind Southerly, calm weather.

April 10. Fifeshire Packet, Scout, from London, goods—Brevichshire Packet, Law, from do—Commercial Packet, Hall, from do—H. Hunter, Davidson, from Liffemouth, bal—Maria, Nicholson, from Stortaway, flats—Three Brothers, Brown, from Montrose, goods—Wally, Leighton, Wilson, from do—Lady Grant, Halkerton, from Aberdeen, do—Inlater Scatchell, James, from Portferry, grain—Ariadne, Cumming, from London, goods—Britannia, Gordon, from do—Experiment, Carr, from Greenock, do—Dainty David, Stewart, from St. Andrew's, wheat—Mary, Low, from Cromarty, goods—Henry, Barulson, from Drani, timber and deals—Is. Margaret, Scotland, from Perth, barley—Leith Packet, Campbell, from Italy, goods—Young, Orr, from Culros.

Sailed.—Wedderburn, Thomson, for Berwick, bark—Ann, Swart, for Aberdeen, do—Happy Jean, Allan, for Berwick, goods—Leith Packet, Cumming, for London, do—Maria, M'Conochie, for Campbeltown, do—Hazard, Smith, for Inverness, do—Feggy, Taran, for Albia, ditto—Cyde, Stewart, for Greenock, do—Providence, James, and Providence, Leslie, for Inverleithing, do—Katy, Wilham, and Pheros, Robertson, for Newcastle, ditto—Katy, Brodie, for Dunbar, do—Ruffel, Ford, for Montrose, do—Commercial Packet, Hall, and Eliza, Orr, for London, do.

The Roselle, Stables, is arrived at Jamaica, from Leith.

EDINBURGH—Printed by JOHN JOHNSTONE, for ROBERT PAUL, 14, 1/2-Street.