ල - ජා

<u>\_</u>ත

袋=

# The Scots Chronicle.



No. VI. of the Quarter.

From FR 1DAY. 11 April. to TUESDAY, April 15, 11800.

## finntian.

The new Income Bill fufficiently proves the troth 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 That which is to attach upon every individual in the kingdom ought at leaft to have been drawn up in plain and explicit language. I know, faid a potentate of ancient times, that my acts are fevere, that my fical edicts are harfh, but at leaft they are flort and plain. Would we could fay as much of the prefent bill. Solaboured, yet to confused, fo long, yet to unintelligible a preduction, carcely ever before, we will venture to day, came from the pen of man—and yet it is called a bill to explains. All that can be clearly mid diffinelly known from a perulal of it, is that, in, its general effect, if it paffes in its prefent shape, it will be most grinding and vexations. Let any man confider 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 stack what deals he was a subject of the confequences of granting rewards to persons for giving information upon the subject of income. Let our readers gook at the Schedule. Exery, man is to flate what debts he owes, what amounties exilt upon his property, and what rate of interest he pays, and to whom. And this flatement may be frem by every Inspector of 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 flate of their affairs were known? A great portion of the trade of the country, particularly that which is fo advantageous to the revenue, the commerce on fpe-culation, is carried on upon capital, either nominal, or borrowed upon terms in which the premium to the lender is adequate to the rilk, and confequently such as the law does not function. All these transactions must be stated in order to entitle the party making the return to deductions for fuch au-muites and debts. There is another thing—the misfortunes of our relatives who may be objects of our bounty, the diffredes of any member of our families who may be indebted to us for pecuniary relief, must all be set down and disclosed.

relief, must all be set down and disclosed.

These 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 trilling tax to be obliged even to read it; to understand, to explain, or to reconcile it, will give employment to an holf of briefles lawyers, whose best income it will become."

The chief power of the Bill will relide in the Commissioners of Taxes: Instead of entering statements, marked by letters, the Commercial mers are to enter them in books fent by the Tax Office, with the names, &c. of the par-tics, as usual in other affested taxes, and the certificate on which the parry is to pay must be a counterpart of this full and particular entry.

Retail floopkeepers, innkeepers, publicans, and others, engaged in trade and manufactures, defiring to be affelfed by the Commercial Commissioners, are to give in their statement to the Commercial Commissioners of their respective division, on which they are to be affelfed by the said Commissioners. fioners of the division. The Commissioners so appointed may sub-divide themselves to act in each ward, or in several wards united, as they see ht, 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 affested it they have resided months previous to their return of flatement or to their being charged to return; such perfens to pay for the whole of their Income during their refidencies, till notice of their departure.

The fources of Income, Land, &cc. to be fpecified, with the name of county, &c. where fituated and an account where the trade or manufacture, see, is carried on. And if fuch pecification be not given, and it appear that any Income arifing from fources out of the district of the Commission. ers to whom the flatement is given in, it may afterwards be inquired into. The Commissioners are to make the deductions allowed by the A& and the amount of Income duty to be computed by them; and not by the party himself. The Commissioners, as soon as the datements are laid before them, are to class them alphabetically in a book to be fent to them by the Commissioners of Taxes. In these books they are to enter the

flores of Taxes, to be by them again contract to the Commercial Commissionary, to whom the fixten men was originally given. If the Jispedon; and the state of the

amount, when occupied by a tenant, shall be taken as the therefrom a fum equal to the income arising from payments paid or referved to the owner, as directed in the aforefaid cafes of owners in the third, fourth, and fifth cafes respectively.

cales of owners in the third, fourth, and fifth cales respectively.

Pourteenth Case—In every case of lands, tenements, and hereditaments, underlett by the lesse or lesses, the income of sich lesse or lesses so underletting, shall be taken at the like amount as they would be in the case of the owner demiling the fame, in like manor; as the same are underlet; deducting therefrom, in respect of the payments paid or reserved to his, her, or their immediate lessor or lessors would be charged, according to the third, fourth, and fifth cales respectively.

II. Income arising from Personal Property, and from Offices, Pensions, Stipends, and other Sums

from Offices, Pentitions, Stipends, and other Sums of certain annual amount:

Fifteenth Cafe.—Income arting from personal property canutities, interest of money, rents, charge, and other forms of the like nature, or from falaries, perguintes, pentions, stipends, and other payments of a certain annual value, whether arting from any office, employment, or occation (except trade), shall be 'taken at the 'groft furns payable within one year, every fach year to be computed as ending according to the usual courte of completing such payments.

III .- Income arising from any Trade, Profession, III.—Income artifing from any Trade, Profession, or Employment, or from any Perquitites, Fees, or other Payments of uncertain annual value. Sixteenth Case.—Income artifing from any trade, profession, or employment, or from any perguitites, fees, or other paynitents, or any cinculation of advantages of uncertain annual value, whether artifing from such rade or profession, or from any office, employment, or vocation, or from personal property, shall be taken on an average of the grid profits of three fuccessive 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 declosion of the party to be charged that have made an election in any preceding 'ear, in which cases the mode before chosen shall be observed in all this desire was a second of the cases the mode before chosen shall be observed in all this desire was a second of the cases the mode before chosen shall be observed in all this desire was a second of the cases the mode before chosen shall be observed in all this desire was a second of the cases the mode before chosen shall be observed in all this desire was a second of the cases where the party to be charged that was an election in any preceding 'ear, in which cases the mode before chosen shall be observed in all this desire was a second of the case o

pect, thereof, other than fuch as are included under the head of general deduction.

The following, Deductions may be claimed by the particular persons heveinaster described, in relipect of the Annual Value of Income derived from Personal Property, or from Trades or Protessins, 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.

Iff. The amount of the tenths and sirst traits duties, and sees on presentations, payable by any ecclessistical person within the year preceding the delivery of the statement, such year, eding on the 3st day of December. Also, in respect of procurations and sproads, paid by exclessing force person, the amount of the yeary payments on the average, not exceeding seven years preceding the delivery of the statement as aforefail.

ad. Two-thirds of the rent paid for their respective dwelling houses by a tenant reating and inhabiting any house, part whereof is occupied and used by the same person as an open licensed to fell, write, ale, and other lightons by retail, to be drank in their respective, dwelling houses ye rely persons keeping any schools, academics, or seminates of learning, and usually having their scholars to borned and outes.

The following General Dadas in a value by the schools and admiting basics or the schools are all paying house.

The following General Deductions may be claimed from the whole of the Income of any Per-fon or Perfons whatever....

fon or Persons whatever.

1. The amougt of annual interst payable for debt owing by the party or charged upon the property of the party, from which any income shall artie to any person or persons, whole names and residence, or to any corporation, which shall be declared in the starement as required by this act.

2. The amount of allowances to any child or children, or other relations, stored the control of the samply of the party; and whole names and places of residence shall be declared in the started and the same and places of residence shall be declared in the started and places of residence shall be declared in the started and places of children, or on the relations, stored any annusty payable by the party, either as a debt or charge upon his or her income, to any person of persons, whole 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 the, or het runge or her trastees on her behalf, shall not be duly charged under this act. at a started and the same and the same

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 Affeliors, and are promised
a reward for their trouble. If any person renders

SCHEDULE

for the current year, of all persons having in-

I .- Income arising from Lands, Tenements, or

to give information of mil-flatement in the parties, or of miffakes in the Affelfors, and are promifed a reward for their trouble. If any perfon renders his property temporarily unproductive of Income, by verting it in foreign funds or fecurities, which do not yield any present interest; or if he becomes entitled to property of this nature in these sunds; or, if being possessed to freperty 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 fivere penalty; that it may be affested by the Commissioners. Every person is to deliver in a list of all clerks, servants, artiscers, &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 vitue of the smooth Act passed last Session. The Commissioners are to add every penalty they shall adjudge against any offender to the affellment of the person who shall forfeit the same; and, if the penalty is sorfeited in another district, they are to inform the Commissioners of that district, who will add it to his sinal assessment.

TO WHICH THE ACT REFERS.
Rules and directions for ellimating the income for



is to flate what debts he owed what damulties exist upon his property, and that rate of interest he pays, and to whom. And this state 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 nor known that many men would immediately be made bankrupts if the real state of their officer were known.) A great notice of the their affairs were known? A great portion of the trade of the country, particularly that which is fo trade of the country, particularly that which is fo advantageous to the revenue, the commerce on spe-culation, is carried on upon capital, either nominal, or borrowed upon terms in which the premium to the lender is adequate to the risk, and consequent-ly such as the law does not fanction. All these transactions must be stated in order to entitle the party making the return to deductions for fuch aumuities and debts. There is another thing the misfortunes of our relatives who may be objects of our bounty, the diffrestes of any member of our families who may be indebted to us for pecuniary relief, must all be fet down and disclosed.

These 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 trilling tax to be obliged even to read it; to understand, to explain, or to reconcile it, will give employment to an holf of briefless lawyers, whose best income it will become."

ABSTRACT.

The chief power of the Bill will refide in the The chief power or the Bill will refide 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 assessing the certificate on which the pairty is to pay must be a countereart of this full and narticular enter.

neate 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, defiring to be affelted by the Commercial Commissioners, are to give in their statement to the Commercial Commissioners of their respective division cial Commissioners of their respective division, on which they are to be assessed by the said Commission. fioners of the division. The Commissioners so appointed may sub-divide themselves to act in each appointed may not survive timeteres to acc in each ward, or in feveral wards united, as they fee fit, who are to have the fame jurification as the Commillioners for the whole diffrict of London have now; the Commissioners being liable to certain qualifications of property to be foreified.

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

The fources of Income, Land, &c. to be specified, with the name of country, &c. where fituated, 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 Commission. ers to whom the flatement 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 from he the dates oners, as foon as the flatements are laid Commillioners, as foon as the datements are laid before them, are to class them alphabetically in a book to be fent to them by the Commillioners of Taxes. In these books they are to enter the names of the persons whose Incomes at its 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 Income so arising payments to perfons out of the division, and which a deterption of the Income to arifing out of the district where they return their statement; and, if such statements be considered imperfect, the parties may be required to amond the same, till a perfect statement is delivered, which statements to the consentents. perfect flatement is delivered, which flatements to 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 flate of In order to racilirate, inquiry into the litate of the Commissioners, they shall transfait the flatement of the party respecting it to the Commissioners for Taxes; who shall fend it to be inquired into the the infeasions of the commissioners for the commissioners ers for Taxes; who shall fund it to be inquired into by the inspectors and surveyors of the districts where it is stated to arise. The inspectors to in-quire accordingly into the state of such Income, or deductions claimed, and then certify the amount of fuch particulars respectively to the Commis-

who without be appealed of their own ted to them: vered to fun

wardens, Overfeers of the Poor, Officers of Excilence and to examine them with regard to the flate of any main'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 Church wardens, &c. attending from a summons of the Commissioners, are to be allowed their expences. 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 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 persectly fatisfied 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 lucome, or because any deduction claimed has been improperly dislatewed, or because the Commissioners have included such me, to be compared to the Commissioners have included such as such as a mm, or, it the Inspector or Surveyor is distailfied 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 forset 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 mil-statement in the parties,
or of missakes in the Assessment and promissed
a reward for their trouble. If any person renders to give information or mil-natement in the parties, or of militakes in the Affellors, and are promifed a reward for their trouble. If any perfon tenders his property temporarily unproductive of Income, by vefting it in foreign funds or fecurities, which do not yield any prefent interest; or if he becomes entitled to property of this nature in these funds; or, if being posselfied 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 fivere penalty, that it may be affessed by the Commissioners. Every person is to deliver in a list of all clerks, servants, artisfeers, &c. employed by them, who are entitled to any Income a list of all clerks, fervants, 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 sinal assessment.

# SCHEDILE.

SCHEDULE.
TO WHICH THE ACT REFERS.

Rules and directions for ellimating the income for for the current year, of all persons having income subject to the said duties.

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

1st. Income of Owners of Lands, Tenements, or

Hereditaments.

Ift. Income of Owners of Lands, Tenements, or Hereditamenis.

First Cafe.—Income arising from lands occupied by the owner, shall be taken at the aggregate amount of the rent at which the fame are worth to be let by the year, according to the ordinary rent of lands of like quality, and under the like circumflances, in the fame neighbourhood; and of part of what would be computed to be the income of the tenant at rack rent, of the fame lands, under the eleventh cafe. Second Cafe.—Income of owners arising from lands occupied by a tenant at rack rent, of the fame lands, under the eleventh cafe. Second Cafe.—Income of owners arising from lands occupied by a tenant at rack rent, thall be taken at the whole rent payable for one year; to be computed and ended according to the utifial courie of completing such payaents.

Third Cafe.—Income of owners arising from lands demised to a tenant in confideration of a fine payaents.

Third Cafe.—Income of owners of lands demised to a tenant in confideration of the stafe such this schedule annexed.

Fouth Cafe.—Income of owners of lands demised to a tenant in confideration of a sine paid, with a rent referved, spall be taken ut the amount of a certain calculated according to the tables to this schedule annexed.

Fouth Cafe.—Income of owners arising from houses and buildings occupied by such ayments.

Fifth Cafe.—Income of owners arising from houses and buildings occupied by such ayments.

Fifth Cafe.—Income of owners arising therefrom shall be taken at the rent of which the same annual value than such that a such as a constitution of the lands or tythes of greater annual value than such that such as a such as a construction of the like description in the same and buildings of the like description in the same neighbourhood buildings of the like description in the same arising therefrom shall be taken at the rent of which the lands are resident to the same buildings of the like description in the same arising therefrom shall be taken at the rent of which the lands.

in respect, thereof, flail he taken as follow, wit. If the tillies be received in hind, then on, an average of there freed the process of the

cafes of owners in the third, fourth, and fith cafes respectively.

Pourteenth Cafe.—In every cafe of lands, tenements, and hereditanients, underlet. By the lesse or lesses, the income of the lesse or lesses of underletting, falls be taken at the like amount as they would be in the case of the owner demising the fame, in like manuer as the same are underlet; deducting the fame, in like manuer as the same are underlet; deducting therefrom, in respect of the payments paid or reserved to his, her, or their immediate lesses or lesses; a some goal to the income with which such lessor or lesses a some own the charged, according to the third, south, and fith cases respectively.

II.—Income arifing from Personal Property, and from Offices, Pentions, Stipends, and other Sums

from Offices, Penfious, Stipends, and other Sums of certain annual amount.

Fitteenth Cafe.—Income ariting from personal property, annualities, interest of money, renus, charge, and other sums of the sike nature, or from slaries, pergoins sikes, pensons, shipends, and other payments of a certain annual value, whether ariting 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; ariting from any Trade, Prosession, or Employment, or from any Perguistics Fees

III.—Income arifing from any Trade, Profession, or Employment, or from any Perquitites, Fees, or other Payments of uncertain annual value. Sixtenth Case.—Income arising from any trade, profession, or employment, or from any perquities, Iees, or other payments, or any emolument or advantages of uncertain annual value, whether arising from finch trade of profession, or from any office, employment, or vocation, or from personal property, shall be taken on an average of the gross profits of three fuccessive 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 shall have made an election in any preceding year, in which cases the mode before chosen shall be observed in all succeeding years. fucceeding years.

IV.—Income arising from foreign possessions.

AV.—Income arriling from foreign policifions. Seventeenth Calc.—Income arriling from foreign policifions finally be taken at the full amount of the actual net fume received in Great British, by or on the account of the party to be charged, and of the actual net proceeds of the property of bethe foreign property into Great British, celtinate, do an average of three fucceflive years, or of one year preceding the making fuch efficiency at the election of the party to be charged.

V.—Income ariling from Foreign Securities, Eighteenth Cafe.—Income ariling from foreign focurities, hiall be taken at the full amount paya le thereon within the year in which the ellimate finall be made.

year in which the ethinate final be made.

VI.—Income arifing, from Property or other fources not particularly deferibed.

Nincteenth Cafe.—Income arifing, from property or other fources not deferibed in any of the foregoing cake, shall be taken at the gross produce thereof, to the belt of the knowledge and belief of the party to be charged.

DEDUCTIONS.

The following Deductions shall be allowed in referred to the party of the pa

The following Deductions that be allowed in re-fpect of Lands, Tenements, and Hereditaments; and may be claimed by the refpective owners thereof, if the laine are respectively payable by them, in every case where the same are applica-

them, in every care where the them is the ble.

1. The amount of fee farm rents, quit rents, rent charges, round rents, and other rents, payable by the owner; provided is names and refidence of the perion or perions to whom the

white of the fand improved by fineh its image.

2.5. Alloy on account of finity setually expended in respect

2.5. Alloy on account of finity setually expended in respect

2.5. Alloy on account of finity setually expended in respect

2.5. Alloy on account of finity setual my river, in refeat

3.5. Alloy on account of finity setually expended for repairs

3.6. Alloy on account of finity adually expended for repairs

3.6. Alloy on account of finity adually expended for repairs

3.6. Alloy on account of finity adually expended for repairs

3.6. Alloy on account of finity adually expended for repairs

3.6. Alloy on account of finity adually expended for repairs

3.6. Alloy on account of finity adually expended for repairs

3.6. Alloy on account of finity adually expended for repairs

3.6. Alloy on account of finity adually expended for repairs

3.6. Alloy on account of finity adually expended for repairs

3.6. Alloy on account of finity adually expended for repairs

3.6. Alloy on account of finity adually expended for repairs

3.6. Alloy on account of finity adually expended for repairs

3.6. Alloy on account of finity adually expended for repairs

3.6. Alloy on account of finity adually expended for repairs

3.6. Alloy on account of finity adually expended for repairs

3.6. Alloy on account of finity adually expended for repairs

3.6. Alloy on account of finity adually expended for repairs

3.6. Alloy on account of finity adually expended for repairs

3.6. Alloy on account of finity adually expended for repairs

3.6. Alloy on account of finity adually expended for repairs

3.6. Alloy on account of finity adually expended for repairs

3.6. Alloy on account of finity adually expended for repairs

3.6. Alloy on account of finity adually expended for repairs

3.6. Alloy on account of finity adually expended for repairs

3.6. Alloy on account of finity adually expended for repairs

3.6. Alloy on account of finity adually expended for repairs

3.6. Alloy on account of finity adually expended for repairs

3.6. Alloy on a

think fit to feetle, fuch fum, as, they, on a fair average, taken, on the term, 'finall allow,' not exceeding' the following rate, viz.

I fuch building's confit of, a principal meffusge and other buildings occupied with a farm of lands or tithes, or of feveral principal meffusges; and other buildings occupied with a farm of lands or tithes, and a fare decreasing eight pounds per, cent. on, the anjural rent of all fuch farms, effimated as storefal; but if there be no principal meffusge, then at the like average, and at a rate not exceeding three pounds per cent. on the like rent of the buildings of excepted with a farm of lands or tithes, at the like average, and at a rate not exceeding three pounds per cent, on the irent of the buildings efficient of any college of, half in any university, in Great, Britain, and ich meels of churches which any, rocken, views, or other, person is bound, to repair, on an average of the whole suns expended for at years preceding the delivery of the flatements, or as nearly thereto as the flame can be proved.

Where land, have come into the occupation of the owner within 8 months pass, on the expiration of a, leade on the cent, in an accordance of a tenant, the Commissioners, on proof thereof to, their faithefuln, may reduce the intome therefrom, if ellimated according to the first general rule, to any similar to, be let by the year.

Tenants of lands are not entitled to any deductions in re-

mated to be it by the year.

Tenants of lands are not entired to any deductions in repect thereof, other than fuch as are included under the head
of general deductions.

of general deductions.

The following Deductions may be claimed by the he following Deductions may be claimed by the particular perfons hereinafter deferibed, in refused of the Annual Value of Income derived from Perfonal 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.

the party making fuch claim,

the narry making fuch claim,

the The amount of the tenths and farft fruits duties, and fees on prefentations, payable by serve eccledatical per four within the year preceding the delivery of the flatement, fuch year ciding on the 31ft day of December.

Allo, in relipect of procurations and fynodals, paid by ecclefulifical perfons, the amount of the yearly payments on the average, not exceeding fewen years preceding the delivery of the flatement as aforcfaid.

ad. Two-thinds of the rent paid for their respective dwelling houses by a tension renting and inhabiting any house, part whereof is occupied and used by the faine perfon as an open fliop for retail trade, only; or by inakespers or other persons ficensfed to fell, wine, sle, and other lightors by retail, to be drain, in their respective dwelling houses; or by persons keeping any schools; academics, or feminaries of learning, and usually having their feholurs to board and lodge (to a number not lefs than ten) in their respective dwelling houses.

utitally having their teholars 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 Perfon or Perfons whatever.

I. 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 residence, or to any corporation, which shall be declared in the statement as required by this act.

A. The amount of allowances to any child or children, or other relations, such child or children, or other relations, such child or children, or other relations, mor making a part of the samily of the party; and whole names and places of residence stellal be declared in the statement; as required by this act.

3. The amount of any amouty payable by the party, either as a debt or charge upon his or her income, to any person or persons, whole names and places of residence, or on 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 trustees or her trustless on her behalf, shall not be duly charged on der this act.

4. Perfors who have made or shall make insurance on their respective vives, shall be at liberty, in addition to any other deductions, to deduce the amount of the premium of such insurance or the current year.

5. Perfors entitled to any income, during and depending upon the life or lives of any other person or persons, which she as all betry, in addition to any other deduction, coxecpt the deduction for lives of the circumstance on their respective wives, shall be at liberty, in addition to any other person or persons, shall be at liberty, in addition to any other person or persons, shall be at liberty, in addition to any other person or persons, shall be a liberty, in addition to any other person or persons, shall be a liberty, in addition to any other person or p

reactival.

The following Deductions may be claimed by Perfons engaged in Trade or Manufacture, from the Gross Profits of fuch Trade or Manufacture.

Grofs Profits of fuch Trade or Manufacture.

Actual Loffes in Bufurels viz.

By Sea Rifk,
Stock in Trade deftroyed or damaged.
By Infurances on Stock in Trade,
By Debts,
By Repairs.

The above must be elimated from loffes activally fuffained within the period for which the elimate of the grofs profits is made, viz, either upon an average within the three preceding years, or within the preceding year.

By Rent of Warchoules wholly used in Trade.

This morning the Five Companies of Artillers under orders for service, embarked at Woolwich The Channel Fleet has, it is faid, been ordered immediately to fail again, to refume its station off

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

The Dukes of Norrolk and Bedrord, with fe-The Dukes of NORFOLK and LEEDFORD, WILL neveral other of the principal Nobility, intend, we are well informed, to honour the Lord Mayon's Eatter dinner on Monday. This is the laft grand entertainment in his Lordhip's Mayorality.

By a Gentleman who has lately arrived from Breft, and who for feveral days had been in com Breft, and who for leveral days had been in com-pany with Lord Propriet are happy to learn not only that his Lordflip isout of all danger from the effects of the fevere woulds he had received, but that every polite and humane attention is paid to him which can tend to alleviate the tedium and

which can tend to alternate the tedium and auxiety of his prefent fituation.

We are extremely forry to learn, by letters received on Tucday, overland, from Madras, that two fmall French privateers have captured in the Bay, of Bengal, the Princes Royal, and another Indiaman, befides fifteen country thips.

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

The Surprise French corvette has been taken by the Braave frigate, off the Seychelles, and carried into Bombay; on board of which were the

ried into Bombay; on board of which were the Ambassadors from the late Trepoo Surraus to the Executive Directory; also the celebrated Citizer DUBUC, Captain in the navy of the French Re public, and Commander in Chief of the Sultaun.

The Foreign Journals speak of the increased activity in the Spanish ports. activity in the Spanish ports; and we find that a squadron lately filled from Ferrol, probably with the defign of joining the Breft flect. Is not this the same squadron which last summer failed from the lame Iquadron which last fummer failed from the same port, for the same purpose; but missing the Brest sleer, took refuge behind the she of Aix, near Rochesort, where it was unsuccessfully attacked by some British ships? We suppose it is attacked...oy tome oritina imps: we approprie to a now attempting to effect its former object. Thefe movements give reason to suppose that the french have some serious and great enterprise in contem-

ation.
It is faid, that if no alteration shall have been made by the orders lately lent out to our Com-manders in the Mediterranean, the French Army of Egypt which has capitulated to the Ghand Viof Legypt which has captulated to the Grand Viz-Ziga, is to have the protection of a British fqua-dron as its convoy. One of the motives for this flipulation, is flated to have been the apprehenion 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 Repulle, lately wrecked on that coast, in the department of Finisherre: Captain ALMS; Lieutenants Graves and Hatherell; Mr. Pringle. tenants Graves and Harbergett, Mr. Princip, Surgeon; Mr. Sómerville, Purfer; Mr. Princip, Surgeon; Mr. Sómerville, Purfer; Mr. Finn, Malter.—Of the Marines, Capt. Camperli Melfis. Rothern Carlon, all at Quimper. Melfis. Rothern and Godoon, if and 5th Lieutenants, elcaped in one of the fhip's boats; Lieutenants, elcaped in one of the fhip's boats; Lieutenant Marnews and five Gameni drowned. The inferior officers and fhip's company all at the fame places. On the 9th infant, Count d'Harcourt, the travelling companion of Captain, Positian, arrived excelling companion of Captain, Positian, arrived excellent and the captain arrived excellent arrived

velling companion of Captain Pornam, arrived at St. Peter burgh. The latter, in confequence of St. Feteriourgn. Inc. tatter, in consequence on his tedious voyage from England, by way of Nor-way and Sweden, was taken ill at Tornea, on the gulph of Bothnia, where he was obliged to remain

Petersburgh, dated February 26. The Emperor has deprived him of the title of Dalicut, and prohibited the drums from beating before him accord-

hibited the drum from beating before him according to outlom. The colours are no longer diphayed as he paffes, and its name is omitted in public orayers. He is accused of having caused the militandershanding between the two Imperial Courts: A private letter from the Hague, dated March. 29, says, "In the dock yards a great number of quaboats are now buildings, which are to be flated along the coast, and as the mouths of the principal rivers. They are to be manufactually at the principal rivers.

DUKE OF YORK.

It is with much regret we state to the Public a ferious 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 coffed, barking, in front of his horte, former was his high logs. Fulhath, at Parlon's Green, a dog belonging to a drover croffed, barking, in front of his horfe, a spirited animal, which rearing up on his hind legs, fell back wards with the Duke under him, bruifing his Royal Highnes feverely. His Royal Highnes feverely, the Royal Highnes feverely, and the horfe rifing, dragged him along doing him fill more injury. Two of the Duke's ribs are broken, he has received a contusion on the back of his head, shis face is bruised, and one of his legs and arms are also bruised. His Royal Highnes, when extricated, hore up, against this misfortune with great chearfulnes, denying that he was much, burt.—He was led by his groom to a paling near themen 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 Highnes's, artivings he ordered the post boys to have two guiness, and their names to be taken. Soon after two o'clock his Royal Highnes's a possible to the post to have two guiness, and their names to be taken.

Captain Fitzgerald was, by order of his Royal

Captain Fitzgerald was, by order or his Koyai Highnes, lent to Oatlands, to alleviate the anxiety of the Duchels.

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

We are happy in having it in our power to flate, that the Duke of Yoak fill continues mending. The contufion his Royal Higheness received on the head was on the right fide above the ear it is only a bruile, and not likely to be attended by any dangerous confequences. The affectionate folicitude of his amiable confort has been unwearied ever fince her arrival in rown events. of his amiable confort has been unwearied ever fince her arrival in town; every thing preferibel has been administered through the hands of her Royal Highness. At nine o'clock last night the Duke was chearful, and had been so the whole afternoon. The most flattering hopes of recovery were given to the different branches of his ilultions family. The Lord Chancellor, Everal other Cabinet Ministers, and hundreds of Nobility, left their cards of inquiry in the course of the day.

Saturlay.

The Duke of York fill continues free from fe The Duke of York fill continues free from fever. On Thursday night he slept well, and complained only of being satigued by lying continually on the side unburt. The two middle ribs are broken, but by the timely application of the strengthening plaister and bandage, they are likely to be set in six weeks, so that we may lope a short time will restore his Royal Highness to perfect health. The Duchels will remain at York house until the recovery of the Duke. 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 unselted, and thrown for a moment on his horse's

Wednesday morning died, at the house of her mother, Lady Mary Howe, youngest daughter of the late Earl Hows. This is the amiable young-lady who was to have been married to the Earl of Morron.
The Duke of Bedrord does not confine his sup-

The Duke of Bedroad does not confine his fup-port and fludy to agricultural improvements; he has lately turned his thoughts to the properties of the bark from different kinds of wood; and Mr. Buoans, who has made it his particular fludy, is now at Wooburn-abbey, varying his experiments of the different kinds of bark in its operation in

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

Sir Edward Hughes, Dublin, and Calcutta, from Madras Contractor, Osterley, Coverdale, Ocean, Cornwallis, and Phenis, from Bengal.

which were expected to fail for England the latter and of February.

which were expected to fail for England the latter can of February.

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

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

Lord Thurlow, Rofe, Charlotte, Tan, and Lord Hawkef, bury, were to fail 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 Britannia was to proceed to anomaly the Britannia was to proceed to their to Bengal, the Thanes, extra filip, was at Bengal, and it was inpolyfile wester be dipacted to Europe, with French priferers. The Thanes, ever fiship, was at Bengal, and it was imposied the weight be dispatched to Europe, with French prilenter
of wir.

The Malabri and Catadonian were to fail for England on
the 13th December.

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

the gates of Genoa to thole of Mentz.

At the extremity of this line most distant from us, the Austrians occupy Tucany, the Gulph of Spezzia, and the Riviera di Levante, as far as about ten miles from Genoa. From thence their line runs towards the Appenings and the high valley of La Trebbia, croffes the Imperial Fiels, and comes to the valleys of the Samuel. ley of La Trebbia, crolles the Imperial Fiefs, and comes to the valleys of the Scrivia, the Orba, and the Bornida, where the greatest force is at this moment collected. Their posts reach from thence to the fouthern frontier of the provinces of Montferrat, Mondovi, and Cooi; there their liae turns to the right, and firetches along their frontiers of the province of Salmes, of Figure 1, of Sundy of Turin, of Canavese, of the duchy of Aosta and of the Novarrose, the advanced posts occupying the soot of the Fiedmontese, 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 Sings of the St. Gothard is shu up by a torps placed in the Italian balliwicks, and by, a corps placed in the Italian balliwicks; and there in the stalian balliwicks; and there in the stalian balliwicks; and there in the stalian polition which the Multian Army of Italy occupies: General Mc 135 commands it, and has his chief head-quarters

In the Italian bailiwicks, is the beginning o the gold which the antient army of the Tyrol oc-cupy in the mountains. They cover the Valte-line and the fources of the Inn and the Rhine, exllne and the fources of the Inn and the Rhine, extending along the right bank of that river as far as the Lake of Conflance. There they join the left of the army of Germany, which allo covers the right bank from Schaffshaufen, as far as beyond the Neckar, excepting the points of Little Bafle, Old Brifach and Kehl, which are in the poffession of the French, and defended by entenchments: 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.

army.

The opposite line of the French begins in the Riviera di Levante, beyond Genoa. Their troops command the Scrivia by the possification of the Fort of Gavi; are malers of all the heights and of all the pallages of the Maritime Alps along the provinces of Montferrat. Mondovi, and Coni; cover their communication with France by the entrenched post of the Col de Tende, occupy the valleys of Patrelonvita. Cheeven Barcelonnetta, Chateau, Dauphine, Lucerne, Fe-neftrelles, Mount Cenis, the Great and Little St.

Bernard, and the Simplon.

There end the poils of the United Armies of There end the poils of the United Armies of Italy and the Alps, under the command of Maclena, and there begin thole of the Army of Switzerland. That army occupies the valley of the Rhone, the Grainfel, the Mount St. Gothard, and the fource of the Rhine, and extends along the left bank of that river, in all its courfe, as far as Bafle. There is a that the Army of the Rhine, apporter bank of that river, in all its courfe, as far as Bafle. There it is that the Army of the Rhine, properly to called, but which is joined to that of Switzer-Lud, under the command of Moreau, begins—Covering the left bank of the Rhine, from Bafle to Coblentz, it occupies the fortreffes of Upper and Lower Alfatia, Mentz, Caffel, and Fhrenbreit-Rein. Befules thefe two points on the right bank, they occupy the three tetes de-pont of the abovementioned places. The main head quarters of this army are at Bafle, a point almost in the centre of army are at Bafle; a point almost in the centre of their line.

PAUL I. on the furrender of Malta to the Pau. I. on the furrender of Malta to the French, feized the opportunity of collecting the wreck of the order of the Knights of that ifland, of declaring himself, their Grand Master, and announcing his decided resolution to establish them n their former condition. This proceeding was pretty open declaration of his withes to take offellion of Malta in his character of Grand a pretty open uccaration of his witnes to take possession of Malta in his character of Grand Master of the order of St. John of Jerusatem. The Court of Vienna, already distaissed at seeing the island of Corson, 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 uneasses at a future period; to gain a footing in the Mediterranean, prefented an infurmountable barrier to the pretensions of the Court of Petersburgh. It was, upon this account; agreed on, that the King of Naples should take possession on the times the clause of reversion inferted in the original ast of cession. tide of the claufe of reversion inferted in the original act of cession.

Sporting.—The match to be run at Newmarket Graven Meeting, on Monday next, is expected to be as closely contested as that which took place last year betwirk. Hambletonian and Diamond. The forthcoming race will be (if no forfeiture takes place, or accident happens to either horsely betwirk. Sir Harry, the inconger of Me. Government.

The letters from Italy contain accounts of the attack made by the French on the Austrian out-The success of Passwan Octob is still uninte-

rupted. He has been lately joined by two companies of Janizaries to whom the

Two very fine young men, Grenadiers in the North Hants Militia, were last week murdered at Newport, in the Isle of Wight, by four or five Dutch foldiers and failors, in a fouffle. The good character of the young men, and the atrocious cir-cumstances of the murder, induced the regiment to pay the most marked and folems respect to their pay the most marked and lotenth 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 and General Bentinck and the Dutch officers, to and General Bentinck and the Dutch officers, to flow 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 perfors murdered having left a wife and child, a fulficription was entered into; the English regiment gave a day's pay, and the Dutch corps subscribed 3001.

Bonnard has granted permission to General Willow to return to Paris; in consequence of

Without to return to Paris; in confequence of which the General has left Augliourg. Plenseau in fill continues to reside in a village near that place.

Mr. Pirr had his Income Bill printed, that it might be ealmly confidered in Paffion week.

EARLY GRASS,

With immediate cutry.

At Fordel, in Fifthhire, on Monday the 21st April, 3t houn,
will be Let for the fastion by public roup,
ABOUT SLVEN, or EIGHT! of Sir JOHNS
HENDERSON'S VERY BEST INCLOSURES,
which were not included in the former advertisement.
One of the Fields will be let for EWE'S and LAMBS.

This day is published, price 6d.

AN ACCOUNT OF THE PRESENT STATE NORTH AMERICA.

This Work will be completed in Ten Numbers, to be pub-This work will be competed in the Administration of the lifth done afforting in:

With the laft number will be given a new and accurate:
Map of North America; finely coloured.

Map of North America, finely coloured.

To be had of J. Elder and J. Oole, Bookfellers, Idinburgh,
—Stewart & Miskle, P. Murdock, M. Oole, Bookfellers; E. Millar, Printer, and Joseph Lennox, London Tap-room, Gliffery—and R. Smith, Paifer,

An Account of these rich and extensive regions of the gione, calculated to grafify the curiosity; and direct the commercial views of our countrymen; must be agreeable and beneficial. As no such Workhath yet appeared in this country, the present publication, which places information on the subject within the reach of all who defire it, will, it is hoped, receive due encounterments.

ENGLISH STATE LOTTERY. ENGLISH STATE LOTTERT.

Thirty ficand day.—No. 49,075, a prize of 50001.—No. 524,a prize of 50001.—No. 78,053, a prize of 50001.—No. 78,053, a prize of 30,0001.

Thirty-fourth day.—No. 22,333, a prize of 10001.—No. 50,534, a prize of 5001.—No. 50,534, a prize of 5001.—No. 22,47, a prize of 501.

8.70CKS.—This day, April 12, at twelve o'clock.
Three per Cent. Confols 63\frac{3.5.7}{4.7.}
Onnium 2\frac{4}{5.}

# The Scots Cinonicle.

EDINBURGH, Arail 15.

The only Hamburgh mail which was due arrive ed in London on Saturday morning. It has not brought one important fact. The articles from Italy contain nothing more than details of kirmishes; and the accounts from Germany continueto 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 Gri-

On the receipt of dispatches from the Austrian irmics, a grand fecret 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 Conful.

The French, it is faid, intend to make a diverion from the fouth of Switzerland, to favour the operation of Massena, while Moreau will, at the ame time, penetrate into Swebia.

posts on the 5th and 6th of last mouth, the first ntelligence of which reached us by the Paris

The Scocs Chronicle. and confusion, that would difgrace the youngest clerk in the

preflive and vexatious, that we do not wonder that it is propofed to alter the confliction of the commercial commission, etc. We do not believe that there is a man-in Britain of re-speciable property and rank in life, who is bafe enough to ecome the tool and infirument of executing it. There is not a Gentleman who would fit in a court crecked, as the court of commercial commissioners must be; to confront merchants and manufacturers of credit, with spies, informers, and hired profecutors, to the utter mortification and outrage of every generous feeling. It is quite impossible that men o haracter can be found to perform fuch a part. Indeed we hardly know where a fufficient number of wretches low and vile enough for the office can be collected in Britain.

coarfe and violent coercion in the mode of levying it was fo harfuly confpicuous. The features of law in which it is difthe firmulation and to publish a man's affairs with guifed are differred to the extravagance of requilition. If it be law, it is law only giving fystem to violence, and direction the utmost notoriety, to those who may be anxious from envy to know his fituation. Every man is to be the legal fpy of is neighbour. The country is to be subdivided into a number of small districts and wards, in order that a therchart 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 at how reprinciple of important units that the proportion to the ability of the contributors, may feem on the face of it to be no unequitable mode of fupplying the exigencies of the flate. It can only, however, be contemplated much he ought to be knocked down. Their opinion upon hi property is to prevail in opposition to his own declaration, and even to the evidence of his own books and documents. To uppose 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 affest.

"It above all things ought to be confidered as none of the

redit of the country is now pledged for the Income Tax, If

a Bill of fuch inquifitorial authority were to pass into a law

what man would be so bold as to embark in commercial en-

terprifes when his whole affairs are, in the very beginning,

lable to be canvaffed to the very bottom, at the pleasure of

any man who wishes to know what he is doing? It is a but

den, and a most intolerable burden too, upon men whose capital is already einbarked in trade. But surely a greater

as those who are ultimately the most successful often do-

weight with men of knowledge in the true interests of the

power may never be affected. Touch that and the whole fa-bric must be shaken.

ut, in addition to these gross, palpable, and most ferious

mode or reyying a pupur car as time but causers of this country, 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 feuti-

ment.—They are fligmatifed by a prefuniption, Juria et a. Jure, as a worthless and dishonest fet of knaves, in a constant conspiracy to defraud the revenue. They are subjected to a

mode of charge and conviction, which it would be confidered rank injuffice to employ againft the greatest vagabonds and pickpockets, at the Old Bailey. Winness of all forts are tempted, by brilies and rewards; public profecutors are esta-

bliffied, to firip them, not merely of their property, but of

their character. In a word, a fystem of terror and inquisition

tion in commerce and manufactures.

Attempted to be reduced to practice, it defies the ability and the kill of the Legiflator. It must be in its nature either uncertainty the ixin of the Legititor. It must be in its nature either unequal or oppressive. There is searcely any thing like a mediation. Some will asset 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 proment when fixed under his own name and defignation.

"What then must be the effects of such a Bill as this? In this portion to the means of the contributors. If the Legislator, great commercial country, are the most screet and important transactions of our merchants and manufacturers to be made the confidence of his power, endeavours to correct this evil, he will incur the danger of a grea er mischief. He will arm the subject of public conversation, whenever it shall please the lowest and vilest of mankind to challenge the scrutiny of their himself with the authority of an Inquisitor. He will furround the object of his suspicion with spies and informers; he will loweft and wilet of manking to challenge the lecrutiny of their, affairs? How will it operate on the fight of interantile credit? How will it operate on the spirit of interantile enterprife? Will the merchant who has embarked in a bold and doubtful speculation, endure that his whole concerns thould be laid open. compel him to give evidence against himfelf, and in the pro-fecution of this impotent feltime, outrage all ranks of foreity— the min who pays as much as he is able; and the other who conceals as much as he can—are confounded by the fystem of o his rivals in trade? Is it politic to lay open to every vulgar financial torture, and a ficence and arbitrary power are intro to his rivals in trader. Is it points to my open to every suign and wicked enquirer how much pains, how much perfever-ance, how much difficult and dangerous effort it has required o realife a fortune, which in the course of its acquisition has been the active instrument of maintaining public industry, and ncreafing public revenue?

" In truth, inequality in fuch a tax is its natural and its most innocent defect. If it obtains a moderate forces without oc-cassoning much vexation and inquisition, the Legislature ought to be contented: the project has reached its perfection as a ice. Carried further, it becomes a scourge and least discouraging circumstances, in a commercial view, that this Bill, if it passes, is likely to last for several years. The oppression; and for a few hundred thousand pounds more, facrifices the honest pride, the fecurity and independence o every individual. It then becomes, what Lord Bacon fays of criminal laws carried to rigour, a " shower of snares" upon the people, inveigling and defiroying them.

duced irreconcileable with any character of freedom.

In the preceding columns we have laid before if

our readers an abstract of the new Income Bill,

fufficient to enable them to form an idea of the

importance of its contents. In its present shape,

tit may be confidered as a new measure, both from

the nature of its principle, and the mode of its

"The object of it," fays the Morning Chronicle, "

nothing elle than to raife a fum of money without regarding any of those privileges which fornierly were confidered due

to the spirit of Liberty; or that delicacy which has been thought necessary for the tenderness of Commercial Credit.

We will venture to affert that there never was a measure of

Finance proposed in this or any other country, in which a

to oppression, without any provision to guard against abuse, or

without disapprobation in the takedness of theory. When

h The principle of impoling a direct tax upon Inco

to afford protection to private intereft.

" The bill before us is exposed to two great and capital objections. It violates every principle of that fecrecy which has been confidered to effential to commercial dealings, and it can-not effect that publicity; it cannot inveffigate to the bottom the whole of every man's affairs; in order to find the correct capital. Is aircady emparsed in trader. But intery a greater diffeouragement to brings more capital into action than the prospect of such an Adt of Parliament cannot be conceived. It requires the floutest and the most confirmed credit to stand such a disclosifie without danger. How can those anticipate. amount of his income, without arming the execution of the bill with powers from which abuse is inteparable; without exposing the contribucits to verations the most galling and the " It is proposed to enact, that the affairs of men affessed

of secrecy. That precence, which at first confillated all its tity friends, is now abandoned. The Commissioners are to be authorifed to call for every document from every merchant in the city of London or in Britain, in order to firike the just balance of his 10 per cent. Income Tax. The Infpector is to have full accès to all these documents, on which the decision can be formed. The Commissioners are to call in Constables, Overfeers, and other perfors to give evidence against a man, in favour of the Inspector. These Inspectors, and the Insorma ers they must employ, are tempted by rewards to object and to furcharge. A merchant's clerks are to be examined, his books invefligated; 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 authorifed to make, even fufpect that a man has not given a just statement. The Commissioners under the Act, in the various snancial districts into which this new Bill is to parcel the kingdom, are under the order of the Commissioners for the affairs oftaxes, and the directions of the Inspectors in these diffricts to carry on the inquisition The merchant who has a counting house in London, and per-lians some other property in various parts of the kingdom; is to have his affairs invelligated feparately in every diffrict. 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 Continuous and the continuous account of all his affairs to different sets of Continuous account of all his affairs to different sets of Continuous account of all his affairs to different sets of Continuous account of all his affairs to different sets of Continuous account of all his affairs to different sets of Continuous account of all his affairs to different sets of Continuous account of the co millioners, unless he agrees to pay just what he is rated at b an officious Inspector; who knows nothing at all about him or his affairs. The Commissioners of Taxes are to be grand inquilitors, directing the movements of all the inferior tribunals, with a fecrecy, a uniformity of operation and perfeverance worthy of the fuccessor of IGNATUS LOVOLA. A man is to be harrasted by a set of persons, in every quarter of the country,

The fleet with troops, which departed a few days ago from the Downs, palled Pertfinenth on The day, failing down the Channel with very boilhords, reather. It is generally believed they are bound tax-office. " In truth, the bill is fach a compound of every thing for the Mediterranean.

The latest intelligence from Ireland states, that ptepriations for immediate encampments through-pitepriations for immediate encampments through-out that kingdom are going forward with the most

out that kingsom are going forward with the mon-haremitting activity.

Various and contradictory are the reports which of late have been in circulation respecting the state of priparation of the Combined Fleet at Bresh, and the object which it may at present have in view. It is well known that an armed force, from or priparation of the Combined Flees at Breft, and the object which it may at prefent have in view. It is well known that an armed force, from about 24 to 22,000 men, are now in readings to embark upon Joine feoret Expedition, upon the object of which we idly speculate, or are led, into a dangerous fecurity. There appears, however, one circumstance, of the truth of which we have no room to doubt, (namely, that General Howner has read at Breft, 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 instrally inclined to lean; as we know it to be the recorded opinion of Humberr, that with four thousand effective men, he afferted on a former occasion, that he might have over-run the whole of that counter. thousand effective men, he afferted on a former oc-casion, that he might have over-run the whole of that country. At all events, the choice of fuels a General, upon such an occasion, is rather an un-equivocal proof of the nature of the service in which he is to be engaged.

When the last advices came away from the Mediterranean, Lord Kerra had given orders to the fleet to respect the passes granted by Sir Sidner

Mr. Fox is certainly employed on a literary work of great importance; it is a History of England from the Restoration to the Revolution Engiand from the Kentoration to the Keyoution, a periodavell cholen as a mirror to the prefent times, and it will be ably illustrated by that great

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

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

mistake.

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

A German author, for the purpose of bringing into a narrow compals and concife view, the duties of the matrimonial flate, has just published thir teen volumes of large folio on the subject!

ROMPARTS feems not to understand very well yet the art of laying taxes, for since his accession he has laid few—no new ones, though he has nothing more to do, however, than to copy our proceedings to acquire this talent. "There is no art," fays Dr. Sarrin, "which one government coner learns from another than that of draining money from the pockets of the people." fuch a ferutiny who are confcions that on entering into trade with small beginnings, they must encounter innumerable obilacits, loftes, and disprointments?

In a political view, therefore, the prefent Dill is as narrow and fliort-fighted as can be imagined. For a small immediate fupply, 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 distinc-

"These are considerations that cannot fail to have very great MARRIED.

At Edinburgh, on the 12th inft. CHARLES BADHAM, Efficiency, to Mifs MARGABET CAMPERLL, daughter of the late Mr. John Campbell, merchant in Edinburgh.

Yderday morning, at Pailipes, Mr. Robert Winning, furgein of the 37th regiment, to Mifs MARGARET, DALOANS of that place.

At Antim, Peter M'LARDIC, Liebtenant and Adjutant of the Loyal Tay fentibles, to Mifs Blair.

At Betwick upon Tweed, on Thirdbay laft, Mr. Titomis Gresow, of the Berwick Bank, to Mifs Jounson, daughter of Mr. James Johnson, of Spittle. country. Our whole financial fystem depends upon nicely balancing the weight of taxation, for that the productive

"To men of liberal and generous minds, it is enough to point ose, in addition to these goods, paspace, and the abuse of such a coils, the difference, the oppression, and the abuse of such a mode of legying a public tax as this bill chacks into law. Is it

of Mr. James Johnson, of Spittle,

DIED.

At Berlin, on the joth full. Princess Friedrica Augusta
Carolina Masteria, daughter of their Prussian Masteria,
of the small-pox, in the first year of her age,
At Newcalle, on Friday se ninght, in the ach year of his
age; Mr. Solomon Hongoson, many year Princer and Publisting of the Newcystle Chronicle, in the conduct of which he
uniformly advanced the geduine fentimenes of his mind, sininstituted by party or inserts, of any sind, and unconnected
with any political club or foriety whatever.—Pirnsy atteched
to the principles of conditutional liberty, to recal the site enterior
of hir readers to those principles, was an object to which he
devoted his chief elections. Actuarded by the pured impulse
of integrity and honour, and possessing a spirit alive to every
hencyolene, emotion, he viewed with honest indignation the
corruptions too prevalent in speciety: He feelingly samions the
formation of war i and, 50 long as the could do it conditionally
with personal sentiments, with bolders and frieedom. Sent

ought group)
was at t Mifs. not think by Mrs. have bee stage. Mr. V part had unwell:-

not at all. The I

new pi

fige o

This is

age, w

comfor

has mad

not a li brothe

ther be

ought h

what he

company excepting piece that KEMBLE fpects bea playing B Rill Mrs. greater, c ain Titzgerald was, by order of his Royal fs, lent to Oatlands, to alleviate the anxiety Duches.

is, lent to continuous, 2000 per to their Maje-Juchefs, engers were also dispatched to their Maje-Windsor, the Prince of Wales, and the of Clarence and Cumberland.
Thirstay

Thurstier are happy in having it in our power to state, e Duke of Yoak still continues mending ntusion his Royal Highness received on the as on the right side above the ear it is only and not likely to be attended by any danconfequences. The affectionate folicitude aniable consort has been universited ever a trival in town; every thing prescribelen administered through the hands of hor en administered through the hands of her Highness. At nine o'clock last night the was chearful, and had been so the whole sfwas chearin, and and been to the whole inin. The most flattering hopes of recoviry,
iven to the different beanches of his liuiamily. The Lord Chancellor, Everal oher
t Minilters, and hundreds of Nobility, left
adds of inquiry in the course of the day.
Saturlay.

Duke of York flill continues free from fe-Duke of York fill continues free from feOn Thurfday night he flept well, and comlonly of being fatigued by lying continualthe fide unburt. The two middle ribs are,
but by the timely application of the
heining plaifter and bandage, they are likely
et in fix weeks, fo that we may loop a fhort
ill reftore his Royal Highinels to perfect
The Duchels will remain at York house The Duchels will remain be recovery of the Duke.

Tuesday it, was reported that his Majesty cen thrown from his horse in hunting.— ct was, that he was not thrown, but merely d, and thrown for a moment on his horse's

inclday morning died, at the houle of her Lady Mary Howe, youngest daughter of Earl Howe. This is the amiable young ho was to have been married to the Earl of

N.
Duke of Benroke does not confine his fup-d fludy to agricultural improvements; he ly turned his thoughts to the properties of k from different kinds of wood; and Mr. who has made it his particular fludy, is Wooburn-abbey, varying his experiments different kinds of bark in its operation in

Hay, the Purfer of the Company's extra ship ligator, Capt. Rosert Cuatric, arrived at lia. House, with on account of that ship's anchored at Portmouth. She left the pigengal River on the 15th of December, and rom St. Helena on the 14th of February, the following homeward bound ships

nd, viz.

lward Hughes, Dublin, and Calcutta, from Madras;
or, Olterley, Coverdale, Ocean, Cornwallis, and
from Bengal.

were expected to fail for England the lat-

of February.
Alligator was fent home from Bengal as a

and brings a great number of letters for

uals.

vas, Princes Charlotte, and Earl Howe; were to fail ngal in the month of Jaunary.

Thurlow, Rofe, Charleton; Alia, and Lord Hawker, ret to fail from Bengal shout the middle of March, boile from Madras.

Striamia was to proceed to Bombay to be repaired; to greater to Bengal, or

ARMITE

The following are the positions which the re-spective 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

At the extremity of the line most clitant from us, the Aultrians occupy Tucany, the Gulph of Spezzia, and the Riviera di Levante, as far as about ten milés from Genoa. From thence their line runs towards the Appenines and the high valley of La Trebbia; crolles the Imperial Fiefs, and comes to the valleys of the Serivia; the Orba; and comes to the valleys of the Scivia; the Orba, and the Bornida, where the greated force is at this moment, collected. Their posts reach from thence to the fouthern frontier of the provinces of Montferrat, Mondovi, and Coni, there their like turns to the right, and diretches along their frontiers of the province of Salmes, of Pignerol; of Saka) of Turin, of Canavele, of the duchy of Aodita and of the Novarrese, the advanced posts occupying the foot of the Piedmontese, and the Great Alps covering the mouths of their principal of the Salves and among others those of the Likele pal pallages; 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 finifies the femicircular position which the Austrian Army of Italy occupies: General Me-las commands it, and has his chief head-quarters

at Turin,
In the Italian bailiwicks, is the beginning of
the poft which the antient army of the Tyrol occupy in the mountains. They cover the Valteline and the Rhine, extending along the right bank of that river as far as the Eake of Conflance. There they join the left of the army of Germany, which allo covers the right bank from Schaffhaufen, as far as beyond the Neckar, excepting the points of Little Baffe, Old Brifach and Kehl, which are in the possession of the French, and defended by entrenchments. The head-quarters of the Imperial-ists are at Donaueschingen, and General Kray has as we have feen, taken the command in chief of this

army...
The opposite line of the French begins in the The opposite line of the French begins in the Riviera di Levante, beyond Genoa. Their troops command the Scrivia by the possellation of the Fort of Gavi; are masters of all the heights and of all the passes of the Maritime Alps along the provinces of Montferrat, Mondovi, and Coni; cover their communication with France by the entrenched post of the Col de Tende, occupy the valleys of Barcelonnetta, 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 Mas-

I taly and the Alps, under the command of Maffena, and there begin those of the Army of Switzerland. That army occupies the valley of the Rhone, the Grimfel, the Mount St. Gothard, and the fource of the Rhine, and extends along the lef the fource of the Rhine, and extends along the left bank of that river, in all its course, as far as Bafle. There it is that the Army of the Rhine, properly to called, but which is joined to that of Switzerlud, under the command of Morcau, begins—low overing the left bank of the Rhine, from Bafle to Covering the left bank of the Khine, from Balle to Coblentz, it occupies the fortreffee of Upper and Lower Alfatia, Mentz, Callel, and Rhrenbreit-Rein. Besides these two points on the right bank, they occupy the three tetes-de-pont of the abovementioned places. The main head-quarters of this army are at Basle; a point almost in the centre of their line.

PAUL I. on the furrender of Malta to the French, feized the opportunity of collecting the wreck of the order of the Knights of that illand, of declaring himself their Grand Matter, and anof declaring himself their Grand Matter, and anpouncing his decided refolution to effablish them
in their former condition. This proceeding was
a pretty open declaration of his willtes to take
possessing the possessing of the state of Grand
Matter of the order of St. John of Jerusalem
The Court of Vienna, already diffictished at feeing
the island of Corfou, the key or the Adratic fea,
in the hands of the Russians; and probably also in the hands of the Ruffians; and probably alformat of London, which has good reafons for not permitting a power, capable of giving her uneaffiness at a future period; to gain a footing in the Mediterranean, prefented an infurmountable barrier to the pretentions of the Court of Peterfourgh It was, upon this account; agreed on that the King of Naples floudt take poffefion of it in his quality of Lord Paramount of Malta, and in virtue of the claule of revertion inferted in the original alg of ceffion.

tte, and Earl Howe, were to fail of January.

and the fail of Lord Hawker, of January.

and and Lord Hawker, or a coledy fail, and Lord Hawker, or a length of January.

and the fail of January.

and the fail of January.

and the fail of January.

be as closely contelled as that which took place and the fail of the forthcoming race will be (if no forfeiture also as the fail of the fail of the forthcoming race will be (if no forfeiture also as the fail of the Papers.

Two very fine young men, Grenadiers in the North Hants Militis, were last week murdered at Newport, in the Isle of Wight, by four or five Dutch foldiers and failors, in a fouffle. The good character of the young men, and the atrocious cir-cumflances of the murder, induced the regiment to pay the most marked and folenn refpect to their remains. The Commanding Officer, and all the efficers and men joined in the funeral procedlion, and General Bentinck and the Dutch officers, to how their abhorrence of the crime, also requested how their abnorrence of the crime, ally 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 perform murdered having left a wife and child, a fulf-feription was entered into; the English regiment gaves a day's pay, and the Dutch corps subscribed:

BONABARTE has granted permission to General. Willot to return to Paris; in confequence of which the General has left Augsbourg. Pichega hill continues to reside in a village near that place.

Mr. Pirr had his Income Bill printed, that it night be calmly confidered in Pallion week

EARLY GRASS.

At Fordel, in Fifthire, on Monday the 21st April, at noun-will be LET for the feation by public roup,

A BOU! SLVEN or EIGHT of Sir JOHN;

HENDERSON'S VERY BIST INCLOSURES,
which were not included in the former advertisement.
One of the Fields will be let for EWES and LAMES.

This day is published, price 6d.

AN ACCOUNT OF THE PRESENT STATE

NORTH AMERICA.

This Work will be completed in Ten Numbers, to be pub-With the last number will be given a new and accurates.

Map of North America; finely coloured.

wap or North America; finely coloured.

To be had of J. Elder and J. Odle, Bookfellers, Edinburgh,
—Stewart & Meikle, P. Murdoch, M. Odle, Bookfellers; E. Milla, Printer, and Joseph Lenkox, London Tap-room, Glaffers—and R. Smith, Paifey.

An Account of their tich and extensive regions of the globe, calculated to grafify the curiosity, and direct the commercial views of our countrymen; must be agreeable and beneficial. As no stack Workshath 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, re-

ENGLISH STATE LOTTERY.
Thirty feeed's day.—No. 49,075, a prize of 30001.—No. 724, a prize of 30001.—No. 738,353, a prize of 30,0001.
Thirty-though day.—No. 23,353, a prize of 10001.—No. 10,554,4 prize of 5001.—No. 23,477, a prize of 501.

STOCKS.—This day, April 12, at twelve o'clock.
Three per Cent. Confols 63234.
Oanium 24.

The Scots Chronicle.

EDINBURGH, APRIL TE.

The only Hamburgh 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 fkirmisses; and the accounts from Germany continue to inform us, that preparations are making for the opening of the campaign. The Imperialits are proceeding up the Rhine towards Kehl; the French are making movements towards the Grid

On the receipt of dispatches from the Austrian armies, a grand fecret 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 Chier

The French, it is faid, intend to make a diverfion from the fouth of Switzerland, to favour the operation of Massena, while Moreau will, at the fame time, penetrate into Swebia.

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

The fuccels of Passwan Octob is fill in

The Scoco Chronicle.

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

'The object of it," fays the Morning Chronicle, " is nothing elfe than to raife a fum 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 affert 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 harfuly conspicuous. The features of law in which it is disguifed are differred to the extravagance of requifition. If i be law, it is law only giving fystem to violence, and direction to oppression, without any provision to guard against abuse, or to afford protection to private interest.

"The principle of imposing a direct tax upon Income in proportion to the ability of the contributors, may feem on the face of it to be no unequitable made of supplying the exigencies of the flate. It can only, however, be contemplated without disapprobation in the takedness 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 fearcely any thing like a medium. Some will assist the spirit of the law, and pay with fidelity; others will endeavour to pay as little as they can. Hence arifes 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 grea er mifchief. He will arm himself with the authority of an inquilitor. He will surround the object of his suspicion with spies and informers; he will compel him to give evidence against himself, and in the profecution of this impotent fcheme, outrage all ranks of fociety the min who pays as much as he is able, and the other who conceals as much as he can—are confounded by the fystem of financial terture, and a licence and arbitrary power are introduced irreconcileable with any character of freedom.

" In truth, inequality in fuch a tax is its natural and its most innocent desect. If it obtains a moderate fuccess without occalioning much vexation and inquifition, the Legislature ought to be contegred; the project has reached its perfection as a system of finance. Carried surface, it becomes a scourge and oppression; and for a few hundred thousand pounds more, facrifices the honest pride, the fecurity and independence of every individual. It then becomes, what Lord Bacon favs of criminal laws carried to rigour, a " shower of snares" upon the people, inveigling and deflroving them.

"The bill before us is exposed to two great and capital objactions. It violates every principle of that fecreey which has been confidered to effential 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 abule is inteparable; without expoling the contribu ors to vexations the most galling and the most intolerable.

" It is proposed to enact, that the offairs of men affeffed under the Bill firall be examined without the leaft affectation of fecrecy. That presence, which at first conditated all its-city friends, is now abandoned. The Commissioners are to e authorifed to call for every document from every merchant in the city of London or in Britain, in order to firike the just balance of his to 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 Informin layour of the Inspector. These inspectors, and the insormers they must employ, are tempted by rewards to object and to furcharge. A merchant's clerks are to be examined, his books investigated; he is even to be obliged to Iwear to every part of his Matement, if called upon, if the Commissioners, after all the inquiries they are authorised to make, even suspect that a man has not given a just statement. The Commissioners under the Act, in the various snancial districts into which this new Bill is to parcel the kingdom, are under the orders of the Commillioners for the affairs oftaxes, and the directions of the Inspectors in these diffricts to carry on the inquisition The merchant who has a counting-house in London, and perto have his affairs investigated separately in every district. He must in one place be affested in his absence, or he must sty from London to Edinburgh, or from Edinburgh to London to give an account of all his affairs to different fets 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 inquifitors, directing the movements of all the inferior tribunals, with a fecrecy, a uniformity of operation and perfeverance worthy of the fucceffor of IGNATIUS LOYOLA. A man is to

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

" In truth, the bill is fach a compound of every thing oppreflive and vexatious, that we do not wonder that it is pro posed 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 infrument of executing it. There is not a Gentleman who would fit in a court erected, as the court of commercial commissioners must be; to confront and bired profecutors, to the otter morrification 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 fufficient number of wretches low and vile enough for the office can be collected in Britain.

"It would be endless to descant upon the artifices employed to facilitate information; and to publish a man's assairs with the utinost notoriety, to those who may be acaious from envy to know his fituation. Every man is to be the legal fpy 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 much he ought to be knocked 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 affest-

ment when fixed under his own name and defignation.
"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 mad the subject of public conversation, whenever it shall please the lowest and vilest of mankind to challenge the ferning of thei 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 doubtfu speculation, endure that his whole concerns should be laid open to his rivals in trade?. Is it politic to lay open to every sulgar and wicked enquirer how much poins, how much perfever-ance, how much difficult and dangerous effort it has required to realife a fortune, which in the course of its acquisition has seen the active inftrument of maintaining public induffry, and ncreating public revenue?

"It above all things ought to be confidered 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 fuch inquifitorial authority were to pass into a law, what man would be so bold as to embark in commercial enterprifes when his whole affairs are, in the very beginning able to be canvassed to the very bottom, at the pleasure o any man who wishes to know what he is doing? It is a bur den, and a most intolerable burden too, upon men whose capital is already embarked in trade. But furely a greater discouragement to bring more capital into action than the profpect of fuch an Act of Parliament cannot be conceived t requires the floutest and the most confirmed credit to fland a disclosure without danger. How can those anticipate fuch a feruting who are confeions that on entering into trade -as those who are ultimately the most successful often dowith fmall beginnings, they must encounter innumerable ob

flackes, loffes, and difsppointments?

"In a political view, therefore, the prefent Bill is as narrow and fliort-fighted 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.

"Thefe are confiderations that cannot fail to have very great weight with men of knowledge in the true interests of this country. Our whole financial lystem depends upon nicely balancing the weight of taxation, fo 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, paspable, and most serious evils, the difgrace, the oppression, and the abuse of such a mode of levying a public tax as this bill enacts into law. Is i positible 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 fore ent .- They are fligmatifed by a prefumption, Juris et'd. Fure, as a worthless and dishonest fet of knaves, in a conflan conspiracy to defraud the revenue. They are subjected to a mode of charge and conviction, which it would be confidered rank injustice to employ against the greatest vagabonds and pickpockets at the Old Bailey. Witnesses of all forts are tempted by briles and rewards; public prosecutors are establiffied, to ftrip them, not merely of their property, but of their charafter the a word a follow of to

The fleet with troops, which departed a few day's sgo from the Downs, passed Portsmouth on Thurfday, failing down the Channel with very boistorous reather. It is generally believed they are bound for the Mediterranean.

... The latest intelligence from Ireland States, the The latest intelligence from treiand states, that preparations for immediate encampments throughout that kingdom are going forward with the most intermitting activity.

Various and contradictory are the reports which

of late have been in circulation respecting the flate of priparation of the Combined Fleet is Breft, and the object which it may at present have in view. It is well known that an armed force, from view. It is well known that an armed force, from about 24 to 20,000 men, are now in readings to emback upon some forcet 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 one circumstance, of the truth of which we have no room to doubt, (namely, that General Hummer has a rived at Brest, and is to take the command of the Expedition) that pretty clearly points but 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 nativally inclined to lean; as we know it to be the recorded opinion of Humbert, that with four thousand effective men, he afterted 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, its 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 Me

When the last advices came away from the Mediterranean, Lord Kerra had given orders to the fleet to respect the passes granted by Sir Sidner

Surra.

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

The people of Holland never knew of fo many preparations as are now making for refifting any attack from an enemy. Not only telegraphs and figual-polis are erecting along the whole coaft, but every inlet is fortifying with batteries.

The French General Sr. Cyr., who was menti-oned in the Paris Papers to have died lately, com-mands one of the wings of Moreau's army. It was General Sr. Crev's death which occasioned the

Authentic accounts fay, that; not with flanding Autoente, accounts lay, that, notwithstading, the Imperial decree addressed to the Diet at Ratifbon, on the 6th of June, last year, the result of the investigation of the murder of the French Ambassadors at Rasad will not be made public. This feems the more to be confirmed, after a filence onearly ten months respecting that affair.

A German author, for the purpole of bringing into a narrow compass and concife view, the duties of the matrimonial flate, 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 yet the art of laying taxes, for fince his accettion he has laid few—no new, ones, though he has not diffed 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," learns from another than that of draining money. from the pockets of the people.

MARKIED.

Al Ediaburgh, on the 12th inft. CLARLES BADHAM, Eff. of London, to Mils MAGARET CAMPBELL, daughter of the late Mr. John Campbell, merchant in Ediaburgh.

Yddreday morning, at 'Paifley, Mr. Rowert, Wilking, furgon, of the 37th regiment, to Mils MARGARET, DALcurve of that blace.

lorgen of the 57kn regiment, to Mile MARGARET, DAL-oning of that place.

At Antrim, Peters MTLARDIE, Liebtenant and Adjutant of the Loyal Try fencibles; to Mile Belane.

At Berwick upon Tweed, on Thurdlay laft, Mr. Thomas Creasure, of the Berwick Bank, to Mile Johnson, daughter of Mr. James Johnson, of Spittle.

of Mr. James Johnson, of Spittle.

DIED.

At Berlin, on the 3cti ult. Princes Prieder Advoust A Carolina Amelia, daughter of their Prinstan Majeries, of the final poor, in the first year of her age.

At Newcassle, on Friday se many years Printer and Publisher of the Newcassle, many years Printer and Publisher of the Newcassle Generalise, in the conduct of which he uniformly advanced the genuine feniments of his mind, uniquenced by party or interest of any kind, and unconnected with any positical club or society whatever—Firmly atteched to the principles of constitutional liberty, to recal the steepion of his readers to those principles, yeas an object to which he devoted his chief exertions. Actuated by the purest impulse of jungity and honour, and possessing a spirit alive to every benevoent emotion, he viewed with nonet indignation the corruptions too prevalent in society: He feelingly lamined the miseries of war i and, so long as he could do it consistently his

### THEATRICALS'

TO THE EDITOR OF THE SCOTS CHRONICLE.

In my last I made some observations on a Mr.

In my last I made some observations on a Mr. Firray, who was lately permitted to appear in Macheath, and I am now to give you a short account of auother debut equally ridiculous!

On Wednesday the part of Macheib was dirempted by a person alluming the name of Lascocan, of whose appearance it might be sufficient to say, that he is completely a twin brother in stupidity to Mr. Firstay.

It would, indeed, be a gross degradation of criticism to notice all the desects of these adventurers, especially as there were no beauties.—Mr. Langford's sigure is about the middle size, and tolerably proportioned, but his countenance is just what one would suppose of Squite Gawkey, it, sead of the bold, striking, mianly Macheth. He had, throughout, a harsh, unvaried tone, observing neither emphasis, pauses, nor breaks—he kept his arms constantly extended in a most aukward position, and his eyes unmeaningly sixed on the roof nis arms contantly extended in a most aukward po-fition, and his eyes unmeaningly fixed on the roof amidd all the pangs of remorle, in the fecond act, he was delpicably unintereding in the third; depicling dilitaction and terror, in the third; where, according to the chatacter, the mind is full of feorpions, he uttered most of the foeethes with an air of joy and exultation—in the fourth act he had none of the characteristic anxiety—and through, all the buttle and noife of the fifth he was infinitly all the buttle and noife of the fifth he was infinitly cool, and wretchedly tame—he adopted the original text, and went off fighting with Macdoff, inflead of giving us the dying speech introduced by Gartick—and if his conqueror had allo followed the author, by exhibiting his head upon a pick. Melpomene would have had no cause to grieve on the occasion.

These two farcical exhibitions having, drawn tellership houses the worth Manager thought he

These two sarcical exhibitions having drawn tollerable houses, the worthy Manager thought he might play the same game on Saturday, and accordingly our Captain Macheath was then brought on as Lord Opleby, in the Clandesine Marriage. After this gentleman had once experienced the public opinion, and after what has been faid of him in the public papers, I wonder at the consumate impudence that could make him agent feet. mate impudence that could make him again face the audience. Kind's uprivalled excellence in the character is well known; and on the prefent occa-fion he was imitated most abountably—the whole performance was, in the words of Miss Sterling,

Mr. Kemble has thus in one week given us two Mr. Kensus, has thus in one week given us two new proofs of his abblute contempt of propriety; and that rather than lofe a fixprince, he would suffer people who are unfit even to deliver a meffige on the flage, most unhallowedly to murder fome of the principal characters in the Drama. This is bit mode of evincing gratitude for patronage, which, by his own admiffion, was such as will contort him in his banishment.— This is flowing bit lense of the duty he owes that public which has made him what he is,—which even contribited

has made him what he is,—which even contributed not a little to the reputation of his fifter and his brotter Joils,

His conduct too in filling up these pieces, surther belpeaks a total diffespect for the audience. If he really supposes Mr. Sinnows fit for Rolla; ought he not to have caused him play Banque?— 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 amongh uch a group) did not refuse to get this General when he was at the top of his profession in London, and furely Mr. Siddons is not entitled to despite the

Mis Perry, who is no way fuited for the heroic. was let on for Lady Macheab; and though I do, not think the case would have been much bettered by Mrs. Kennus's performance, the would at leaft have been more acquainted with the bufiness of the

flage.
Mr. Woons walked through Macduff as if the

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

The Manager's contempt of the town was fill more apparent from the cast of the Clandessine 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. Kesnix 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 bearable;—but instead of Mr. M. Carabr playing Brish, it was given to Mr. Sermous; and although Mis Perry was very tolerable in Fanny, fill Mrs. Kannix, whose experience is so much greater, could have rendered the character, as agreeable as any one she plays. agreeable as any one the plays.

pany with Lord Propry we are happy to learn not only that his Lordflip is out of all danger from the effects of the fevere woulds he had received, but that every polite and humaine attention is paid to him which can tend to alleviate the tedium and

him which can tend to alleviate the tedum and-anxiety of his prefent fituation.
We are extremely forry to learn, by letters re-egived on Tuedday, overland, from Madras, that two finall French privateers have captured in the Bay, of Bengal, the Princels Royal, and another Indiaman, befides fifteen country flips.

We are much concerned to stage, that the trade of the port of Bombay suffered considerably on the 5th of November, from the effects of a tremendous them; two sites we repeat he of soil and the florm; two ships were nearly lost, and almost the whole of the small vessels from the Persian Gulph, whole of the finall vessels, from the Bersian Gulph, and other sinall custs, were wrecked, and many lives were lost. This storm is supposed to have been severely selt to the horthward; but as the hurricane blew particularly to the southward, in a direction from the land, little apprehension was entettained for the lafety of the Cussels, Royal Charlest and Welsers Calle.

Charlot e, and Walmer Castle.

The Surprise French corvette has been taken I he Surpine French col verte has been accurately the Brance frigate, off the Scychelles, and carried into Bombay on board of which were the Ambaffadors from the late Tippoo Sultann to the Amountain the face of the celebrated Citizen Dunce, Captain in the navy of the French Republic, and Commander in Chief of the Surraun's

marine.

The Foreign Journals speak of the increased activity in the Spanish ports; and we find that a squadron lately failed from Ferrol, probably with the design of joining the Breft sleet. Is not this the same squadron which last summer failed from the lame lquadron which last juminer laited from the same port, for the same purpose; but milling the Brest steet, took refuge behind the Ise of Aix, near Rochefort, where it was unfuccessfully attacked by some British ships? We suppose it is attacked by iome britin impar we impose 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 contem-

plation.

It is said, that if no alteration shall have been made by the orders likely fent out to our Commanders in the Mediterranean, the French Army of Egypt which has capitulated to the Gaash Victoria, to have the protection of a British squadron as its convoy. One of the motives for this dipulation, is stated to have been the apprehension of their beine able to throw any successions. ion of their being able to throw any fuccours int

The following is an account of the officers now The following is an account of the others now at Quimper, in France, belonging to his Majethy's flip Repulle, lately wrecked on that soaft, in the department of Finitlerre:—Captain Alms; Lieutenants Graves and Harnereel; Mr. Primule, SUPPEON; Mr. SOMENVILE, Putler; Mr. PRINGLE, Surgeon; Mr. SOMENVILE, Putler; Mr. Finn, Matter.—Of the Marines, Capt. Cambrell and Jieutenant Carlton, all at Quimper. Meffre Rothers and Gordon; ift and Jih Licutenants, elcaped in one of the flip's boats; Licutenant Manuews and flip's company all at the formation of the first of the company and flip's company all at the formation of the first of the first of the company and flip's company all at the formation of the company and the c Matuews and five feather drowned. The inferior officers and ship's company all at the same place.

On the 9th instant, Count d'HARCOURT, the tra-

velling companion of Captain Posisass, arrived at St. Petersburgh. The latter, in consequence of St. Peteriburgh. The latter, in contequence 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 fome time.

r fome time. Marshal Suwarrow is disgraced, lay letters from Petersburgh, dated February 26. The Emperor has deprived him of the title of Italicus, and prohas deprived mim or the title of manuar, and pro-hibited the drums from beating before him accord-ing to cultom. The colours are no longer difplay-ed as he paffes, and his name is omitted in public orayers. He is accused of having caused the mis-anderstanding between the two Imperial Courts. A private letter from the Hague, dated March.

29, fays, "In the dock yards a great number of sun-hoats are now building, which are to be flatio ed along the coaft, and at the mouths of the io ed along the coaft, and as the mouths of the rincipal rivers. They are to be manned with the earnen that have been released in confiquence of he Convention of Alkman, and who arrive daily from England. A thousand have already arrived, and are mostly those seamen who were engaged in the action of the rith of October, or who were taken prisoners at the Cane. The Sunrem Naval 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 fleet to the British on the 30th of August. Capt Connic has been shot pursuant to his sentence, and two other Captains are expected to undergo a fi two other captains are expected to undergo a um-lar fate. Three principal officers were imprisoned, but expected to be finally acquitted, when one of them killed himfelf in a flate of despair.

It appears that, not content with making the Emperor of Ruffia withdraw from the confederaconfederacy, with Paussia. At this rate, there will be no wonder to be the Emperor of All the Russias a close ally of Bonaparte. The ciedie which these reports gain, however, prove how frongly the confidence of the public is attached to the professions of magnanimous Princes! attached

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 bave two guiness, and their names to be taken. Soon after two o'clock his Royal Highness was put to mmediately alighted, and ordered the post boys to the Simplon."

Captain Fitzgeruld was, by order of his Royal

Etignness, sent to Causand of the Duches, Messengers were also dispatched to their Majes flies at Windsor, the Prince of Wales, and the Dukes of Clarence and Cumberland.

Thursday.

We are happy in having it in our power to flate, that the Duke of Yosk fill, continues mending. The contufion his Royal, Highnels received on the head was on the right fide above the ear it is only a bruile, and not likely to be attended by any dangerous confequences. The affectionate folicitude of his, amiable confort has been unwearied even fince her arrival in contents. of his amiable confort has been unwearied ever fince her arrival in town; every thing preferibel has been administered through the hands of his Royal Highnes. At nine o'clock last night the Duke was chearful, and had been so the whole if-Duke was chearful, and had been to the whole uternoon. The most flattering hopes of recoviry were given to the different branches of his illustrious family. The Lord Chancellor, several other Cabinet Ministers, and hundreds of Nobility, sleft their eards of inquiry in the course of the day.

Saturlay,

The Duke of York flill continues free from fe ver. On Thurfday night he slept well, and com-plained only of being fatigued by lying continually on the side unburt. The two middle sibs are by on the face unburt. The two middle ribs are broken, but by the timely application of the frengthening plaifter and bandage, they are likely to be fet in fix weeks, for that we may loope a floor time will referor his Royal Highness to perfect health. The Duchess will remain at York houle

On Tuesday, it was reported that his MAJESTY had been thrown from his horse in hunting. inseated, and thrown for a moment on his horse's

Wednesday morning died, at the house of he 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 Morton.
The Duke of Bedford does not confine his sup

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

anning. Thursday, the Purser of the Company's extra ship Thurtilay, the Purier of the Company's extra ship the Alligator, Capt. Roserr Cugling, arrived at the India, House, with on 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 15th of February, having the fallening homeofined having home of the 15th of February. falled from St. Helena on the 14th of February, leaving the following homeward bound fhips at the illand, viz.

Sir Edward Hinghes, Dublin, and Calcutta, from Madras; Contractor, Ofterley, Coverdale, Ocean, Cornwallis, and Phœnix, from Bengal.

Phenix, from Bengal.

which were expected to fail for England the latter end of February.

The Alligator was fent home from Bengal as a

packet, and brings a great number of letters for

packet, sind brings a great number of terrelessindividuals.

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

Lord Thurlow, Rofe, Charleton, Afia, and Lord Hawkef, bury, were to fail from Bengal about the middle of March, to load hoine from Madras.

The Beliannia was to proceed to Bombay to be repaired.

to load home from Madras.

The Britannia was to proceed to Bumbay to be repaired, and then to return to Bringal.

The Thames, extra filip, was at Bengal, and it was supported the weild be diparched to Europe, with French prifoners.

of war.

The Malabut and Caladonian were to fail for England on

the 13th December.

The Caledonian, extra flip, private property, was at Bengal,
The William Pitt, and Prefton, were under weigh the 9th
December, proceeding to Ceylon.
The Manthip, Marquis of Landdowne, and Sir Stephen.
Luflington, with the extra flips Priendflip, Ann, and Mintrya, were at Bengal for cargoer, which were ready for them
to receive.

o receive.
The following Commanders took leave on Thurs-The following Commanders took leave on I much day of the Court of Directors, previous to departing for their refractive destinations:—Captain Confor their respective destinations:—Captain Cuntinus, of the Cassle Eden, for Bengal and Bombay; Captain Rivington of the Kent, for Bengal and

Bencoolen.
The affaffin of Mr. Cherry, at Benares, Vizier ALY, for whole apprehention a reward was offered Afty, for whole apprehention a feward was offered of 50,000 ripoes, has been delivered up by the Rajah of Javroke (to whom he had fled for protection), of condition of his life being spared, and of not being confided in chains.

Thurlday, being Maundy Thurlday, his MAJESTY'S Royal bounty to as many poor men and women set he Kent in control.

JESTY'S. Koyal bounty to as many poor men and women as the Kino is years old; was diffributed in Whitehall charlel; each of the poor perfons, after, fifth, meat, and clothing, liad given to them a leathern purie, containing fixty-two filver pennies.

by a corps pla there finishes Austrian Army of Italy occup Montrian Army of Italy occupies: General Me-

at Turin.

In the Italian bailiwicks, is the beginning of the poft which the antient army of the Tyrol occupy in the mountains. They cover the Valtellne and the fources of the Inn and the Rhine, exline and the fources of the Inn and the Rhine, extending along the right bank of that river as far as the Lake of Conflance. There they join the left of the army of Germany, which allo covers the right bank from Schaffihausen, as far as beyond the Neckar, excepting the points of Little. Balle, Old Brifach and Kehl, which are in the polletion of the French, and defended by en-trenchments. The head-quarters of the Imperial-ilfs are at Donauefchingen, and General Kray has, as we have feen, taken the command in chief of this

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 heights and of all the heights. the pallages of the Maritime Alps along the provinces of Montferrat, Mondovi, and Coni; cover their communication with France by the entrenched point of the Col de Tende, occupy the valleys. of Barcelonnetta, Chateau, Dauphine, Lucerne, femeltrelles, Mount Cenis, the Great and Little St.

Bernard, and the Simplon.
There end the poils of the United Armies of Italy and the Alps, under the command of Maffena, and there begin those of the Army of Switzerland. That army occupies the valley of the Rhone, the Grimfel, the Mount St. Gothard, and knone, the Griffiel, the Mount St. Gothard, and the fource of the Rhine, and extends along the left bank of that river, in all its courle, as far as Balle. There it is that the Army of the Rhine, properly to 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 Cublentz, it occupies the fortreffes of Upper and Lower Alfatia, Mentz, Cassel, and Ehrenbreit 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 Bafle; a point almost in the centre of their line.

PAUL I. on the furrender of Malta to the PAUL 1. on the intrenser of manual to the French, feized the opportunity of collecting the wreck of the order of the Knights of that ifland, 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 withes to take possession of Malta in his character of Grand possettion of Malta in his character of Grand Master of the order of St. John of Jerusatem. The Court of Vienna, already, distatissed at feeing the island of Corfou, 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 sooting in the Mediterranean, presented an infurmountable barrier to the pretensions of the Court of Petersburght twas, moon this account. Surveyed on that the It was, upon this account, agreed on that the King of Naples should take possession of it in his quality of Lord Baramount of Malta, and in vir-tue of the claufe of reversion inferted in the ori-ginal act of cession.

Sporting.—The match to be run at Newmarket

Sportiss.—The match to be run at Newmarket Graven. Meeting, on Monday next, is expected to be as closely contested as that which took place lall year betweet Hambletonian and Diamond. The forthcoming race will be (if no foreiture takes, place, or accident happens to either horse) betwist. Sir Harry, the property of Mr. Goosson and Schedoni, that of Mr. R. Hearmore. They run for 500gs, a fide, h. ft. across the Flat; Sir Harry carries 8th. 4th. Schedoni 8th. Much money is depending; the betting has, however, varied materially in the course of the last and prefet month, the odds are varied materially in the course of the lan and pre-fent month—the odds are at prefent to 4 on Schedom. They are both horles of extraordinary speed, indeed of the first class. Sir Harry was purchased at Epsom two years ago, by Mr. Cook-son, of Sir HARRY HOUGHTON, at which place he

son, of Sir Harry Houderon, at which place he won the Derby Stakes, beating the best colls (three year old) of that year.

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

The price of tickets was root on Wednesday evening, and the same on Thursday, as these is a contraction.

evening, and the fame on Thursday, as there is a 20,000l. prize still in the wheel, and only two

days to draw.

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

The Omnium continues to droop; and we make

no doubt the Income Bill will for

At Fordel, in Fifeshire, on Monday the 21st April, at noung At Fordel, in Intellure, on wooncay me zur April, at noone will be LET for the feelon by public roup,

A BOU! SLVEN or EIGHT of Sir JOHN
HENDERSON'S VERY BEST INCLOSURES. thich were not included in the former advertisement.

One of the Fields will be let for EWES and LAMES.

This day is published, price 6d.

AN ACCOUNT OF THE PRESENT STATE

NORTH AMERICA

This Work will be completed in Ten Numbers, to be pub-Any work win be completed in the document of the little document of the fill the document of the last number will be given a new and accurate. Map of North America, finely coloured:

wad or North America, Incry coloured:

To be had of J, Eldra and J, Odle, Bookfellers, Idinburgh,
—Stewart & Mirkle, P, Murnoui, M. Odle, Bookfellers; E. Millar, Printer, and Joseph Lennox, London Tap-room, Gliffore—and R. Smith, Puffer,

An Account of their ich and extensive regions of the glone, calculated to grafify the curiofity, and direct the commercial views of our countryment, thus be agreeable and beneficial. As no fach Workshath yet appeared in this country, the present Publication, which places information on the fubject within the reach of all who desire it, will, it is hoped, re-

ENGLISH STATE LOTTERY. 

Thirty-fourth day.—No. 30,053, a prize of 1000l.

Thirty-fourth day.—No. 122,333, a prize of 1000l.

O.554, a prize of 500l.—No. 23,47, a prize of 50l.

STOCKS.—This day, April 12, at twelve o'clock.
Three per Cent. Confols 63\frac{2}{4}\frac{2}{4}\frac{2}{4}.
Onnium 2\frac{1}{2}.

# The Scots Circuicle.

EDINBURGH, Aran 15.

The only Hamburgh 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 fkirmishes; and the accounts from Germany continue to inform us, that preparations are making for the opening of the campaign. The Imperialifts are proceeding up the Rhine towards Kehl; the French are making movements towards the Gri-

On the receipt of dispatches from the Austrian: armics, a grand fecret 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 Conful.

The French, it is faid, intend to make a diversion from the south of Switzerland, to favour the operation of Massena, while Morgan 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 fuccess of Passwan Octob is full uninterupted. He has been lately joined by two companies of Janizaries, to whom the Porte entrulled the defence of fome ffrong paffes through which he was expected to advance. ras expected to advance.

Letters from Polen, in South Prussia, of the

28th of March, flate, that the intelligence of the death of Sowarrow, is fully confirmed, by two letters, from Mielnik, fix miles from Brefee, of the 11th and 15th ult. He died, fuddonly, on the 2d March, at his estate near Kobrin.

Papers Papers to the 5th inft. are received, but hey are barren of important intelligence.

BERTHIER has been appointed Commander in Chief of the Army of Referve, and replaced in the War Department by CARNOT. BONAPARTE WILL probably visit the different armies, as circumstanes may require.

An application has been made to Holland for a oan of 10 or 12 millions of livres (500,000l) The fecurity offered is faid to be part of the crown

ford protection to private interest.

The principle of imposing a direct tax upon income i portion to the ability of the contributors, may feem on the of it to be no unequitable mode of tupplying the exigen-

s of the flate. It can only, however, be contemplated without disapprobation in the takedness of theory. attempted to be reduced to practice, it defies the ability and the skill of the Legislator. It must be in its nature either une qual or opprefilive. There is fearcely any thing like a medium. Some will affin the fpirit of the law, and pay with fieldit; others will endeavour to pay as little as they can. Hence arises an inequality, in, the operation of the tax in proportion to the property of the portion 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 grea er mischief. He will arm himself with the authority of an inquisitor. He will surround the object of his suspicion with spites and informers; he will compel him to give evidence against himself, and in the profecution of this impotent fehrme, outrage all ranks of focietythe min who pays as much as he is able, and the other who conceals as much as he can-are confounded by the fystem of financial torture, and a ficence and arbitrary power are introduced irreconcicable with any character of freedom.

t any provision to guard against abuse o

"In truth, inequality in fuch a tax is its natural and its most intoocent defect. If it obtains a moderate success without occalioning much vexation and inquilition, the Legislature ought contented: the project has reached its perfection as a fystem of finance. Carried further, it becomes a scourge and oppression; and for a few hundred thousand pounds more, facrifices the honest pride, the fecurity and independence of every individual. It then becomes, what Lord Bacon fays of criminal laws carried to rigour, a " shower of fnares" up on the people, inveigling and deflroying them. "The bill before us is exposed to two great and capital ob-

jections. It violates every principle of that feereey which has been confidered to efficient to combinered localings, 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 abute is inteparable; without expoling the contribu ors to vexations the most galling and the "It is proposed to enach, that the affairs of men affected

under the Bill skall be examined without the least affectation of fecrecy. That presence, which at first conditiated all its tity friends, is now abandoned. The Commissioners are a be authorifed to call for every document from every merchan in the city of London or in Britain, in order to strike the just balance of his 10 per cent. Income Tax. The Infractor 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 empey, are tempted by rewards to object and to furcharge. 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 authorised to make, even suspect that a man has not given a just statement. The Commissioners under the Act, in the various sunneral districts into which this new Bill is to parcel the kingdom, are under the orders this new Bill is to parcet the kingdom, are under the crocks of the Commillioners for the affairs oftaxes, and the directions of the Inspectors in these diffricts 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; i to have his affairs investigated separately in every district. He must in one place be affested 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 fets of Commillioners, 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 inquifitors, directing the movements of all the inferior tribunals with a fecrecy, a uniformity of operation and perfeverance worthy of the fucceffor of IGNATIUS LOYOLA. A man is to be harraffed by a fet of persons, in every quarter of the country, ignorant of his character, his property, or his concerns; and retches, as they must be, of the worst character, whetted to fury by the profpect of reward, as well as stimulated to dili-

fury by the prospect of reward, as well as filmulated to dili-gence by the difcipline of authority.

It is impossible to recapitulate every distinct species of vio-lence which, is to be excreted against every merchant or ma-inusacturer whom the inspector and surveyor chiefes to sufpect of not giving a correct flatement of his affairs. The publicity of his concerns goes hand in hand with the infult, coercion and charge, to which he is perionally subjected. From every quarter hofts of mifereant informers are called from their own corruption to bear public tellimony against a man of honour and a Gentleman, that he is a lia cheat. Every fort of people about him, his clerks and others. are to be examined, as if a respectable merchant were a from dulent bankrujt attempting to swindle his ereditors. No species of information is to be rejected. No decision is ever to be final to the public profecutor called an inspector. . No oath of the party is to be an end of the strife, and the Commissioners are even authorised to decide whether n mistake be intentional, and are actually empowered to impole a fine for that mildske, which they are to ilectare wilful.

And this too, for an error of interpretation of a bill, which, to its prefent flape, it fuch a mafe of jargon, incongruity

to know his fituation. Every man is to be the legal fpy of his neighbour. The country is to be subdivided into a number of finall 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 fame parish, that they may give a voice at how much he ought to beliapoked 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 defree of ferreey would then be observed respect-ing a man's affairs would be ridiculous, were not that supposs. tion rendered impolible, by his being obliged to pay his affertiment when fixed under his own name and defignation.

"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 he 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 enterprife? Will the merchant who has embarked in a bold and doubtful speculation, endure that his whole concerns should be laid open o his rivals in trade?. Is it politic to lay open to every vulgar and wicked enquirer how much pains, how much perfeverance, how much difficult and dangerous effort it has required to realife a fortune, which in the course of its acquisition has been the active instrument of inaintaining public industry, and "It above all things ought to be confidered as none of the

least discouraging circumitances, 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 fuch inquifitorial authority were to pass into a law, what man would be so hold as to embark in commercial enterprifes when his whole affairs are, in the very beginning, liable to be canvaffed to the very bottom, at the pleasure o any man who wishes to know what he is doing? It is a buren, and a most intolerable burden too, upon men whose capital is already einbarked in trade. But furely a greater difcouragement to bring more capital into action than the prospect of such an Act of Parliament cannot be conceived. It requires the floutest and the most confirmed credit to fiznd fuch a disclosure without danger. How can those anticipate, fuch a ferutiny who are confeious that on entering into trade -as those who are ultimately the most successful often dowith finall beginnings, they mult encounter imumerable ob-flacles, loffes, and difappointments?

In a political view, therefore, the prefent Bill is as narrow

and fliort-fighted as can be imagined. For a fmall immediate supply, it would risk giving a shock to the employment of capital, to the extension of industry, and to the improvement of thole means by which'd country can attain or preferve diffinetion 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 fystem depends upon nicely balancing the weight of taxation, fo that the productive power may never be affected. Touch that and the whole fa-bric must be shaken.

"To men of liberal and generous minds, it is enough to point out, in addition to these gross, palpable, and most ferious evils, the differace, the oppression, and the abuse of such a mode of levying a public tax as this bill enacts into law. Is it posible that the merchants and manufacturers of this country, who have fo greatly promoted its interest, and so highly raised its profperity, 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 feuti ment.—They are fligmatifed by a prefumption, Juris et d. Jure, as a worthless and dishonest let of knaves, in a constant conspiracy to desirand the revenue. They are subjected to a node of charge and conviction, which it would be confidered ank injuffice to employ against the greatest vagabonds and pickpockets at the Old Bailey. Wineffes of all forts are tempted by briles and rewards; public profecutors are effa-bilitied, to firip them; not merely of their property, but of their character. In a word, a fystem of terror and inquisition s introduced, unheard of in the most despotic Go and which, if purfied, must necessarily reduce the characte of Britons to a level with every thing that is most despicable mong mankind. It is impossible that a single freeman could among mansaud. It is imponious that a might incental count remain in a country where men of the highest rank and confi-deration are subject to be treated at the pleasure of interested profecutors, and hired informers, and suborned domestics, as worse than men on a charge of selony can be by the criminal law of the land.

" What can then compensate for such dangers to the pubic 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. Economitis 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 presents, we should swell this article to an immoderate length. It is fufficient that we have pointed out the langerous 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 in opposing its provisions, as they bear against themselves, they will certainly de-

one circumstance, of the truth of which we have no room to doubt, (namely, that General Humbers has arrived at Brest, and is to take the commend of the Expedition) that pretty clearly points but I related as the place againft which this armament has been planned with 16 much filence and mystery; and to this opinion we are the more marrially inclined to lean; as we know it to be the thrally inclined to lean; as we know it to be the recorded opinion of Humberr, that with four thouland effective men, he afferted on a former occasion, that he might have over-run the whole of that country. At all events, the choice of fuels a General, upon such an occasion, is rather an unequivocal proof of the nature of the fervice in which he is to be engaged.

When the last advices came away from the Mediterranean, Lord Kerrn had given orders to the sleet to respect the passes granted by Sir. Sinney

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 cholen as a mirror to the present times, and it will be ably illustrated by that great

preparations as are now making for resisting any attack from an enemy. Not only telegraphs and fignal-posts are erecting along the whole coast, but every inlet is fortifying with batteries.

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

mistake.
Authentic, accounts say, that, notwithstanding the Inperial decree addressed to the Diet at Rauston, on the ciph of June, last year, the result of the investigation of the murder of the French Ambassa and the Assault will not be made public. This seems the more to be consumed, after a since of nearly ten months respecting that affair.

of the matrimonial flate, has just published thirteen volumes of large folio on the subject! RONAPARTE feems not to understand very well et the art of laying taxes, for fince his accession

be has laid few—no new ones, though he has no diffed the collection of one or two. He has nothing dired 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," fays Dr. Shith, "which one government fooner leans from another than that of draining money. from the pockets of the people.

MARRIED

At Edinburgh, on the 12th inft. CHARLES BADHAM, Edi-of Lundon, to Mifs MARGARET CAMPBELL, daughter of the late Mr. John Campbell, merchant in Edinburgh. ate str. John Campben, mechane in Edunough.

Yderday morning, at Paidley, Mr. Roszer. Winning
furgein of the 57th regiment, to Mis. Mascarer, Dat

furgin of the 57th regiment, to Mils Margarer, Datasser of that place.

At Antini, Peren M'Llandte, Lieutenant and Adjutant of the Loyal Try fencibles, to Mils Blank.

At Berwick upon Tweed, on Thurdby laft, Mr. Trionas Greson, of the Berwick Bank, to Mils Jounson, daughter of Mr. James Johnson, of Spittle.

Greson, of the Berwick Bank, to Mifs Journson, daughter of Mr. James Johnson, of Spittle.

At Berlin, on the 30th ult. Prenects Prepared Andourt Acasonina Andourt Acasonina Andourt Acasonina Andourt Casonina An

At Galgov, the 4th inft, ather houle, St. Enoch's Square, Mrs. ELizaberu Dourden.se, widov of Thomas Wallace, Efg méréchant in Glafgov.

On Saurday the 5th inft. Mr. Aldrer's Murrary, wig-maker in Edihburgh.

At Shuga, on the 14th ul. Mr. Aldrer's Murrary, the male reprefentative of the family of Steware of Appine.

On Monday felunght, at his father's house in Hamilton, after a fhort illness, Mr. Weller Mr. Mrs. Sprene, 18th and Ferth, on Wednelday the 9th cutt. Mrs. Sprene, 18th and fit the Roy. Mr. Spene, Ise minister of the goight at Orwell.

At the Mujrown of Perth, on Thufday the 10th curt. Mr. JANES Mann, keeper of the well known and mich frequented tavern in the Muirtown, commonly called the Kriz. On the 26th Wilt at Brainfoon, Rowiland Nicupton, aged 96, Jonnerly a flocemaker, and an honeft industrious, and was 60 much attached to J. C. Curwen, Mig; and Sir F. F. Yane, Bat: and the Blug Interest there, as frequently, to express an advious with to be interred in a blue collin, strended by four bearers with blue ribbons at their bats, which his relations conhelied with: this 50d man had bure, bis wife, and 19 children, a's of whom he had, by the fame wife, and the last of whom he faut years.

the au The tollerah might cording on as I

perform

ice an Mr. I

new pro and that fuffer pe

fige on fome of This is A

age, which

has made

not a litt brother ] His co

ther before

ought he Bad as he

what he co

ought ba

group) di

was at the

The people of Holland never knew of fo many mblic him in t mate in the audi characte fion he

A German author, for the purpose of bringing to a narrow compass and concise view, the dutie

was fet on not think to by Mrs. K have been stage. Mr. Wo

part had b unwell;—l not at all v The Ma more appa Marriage. company the excepting piece that c Kemble co

fpects beara playing Bru although M ftill Mrs. K greater, cou agreeable as These are

has no defire audience has abuled and to respect! they

On fome m discovered, in beautiful filk. with bushes,

hickness of a and a fruit fin with the differ fmaller. The

concerning pri

tiemen 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 High-fiels's arrivings he ordered the post boys to have two guiness, and their names to be taken. Soon after two o'clock his Royal Highnels was put to

bed.

Captain Fitzgerald was, by order of his Royal
Highnels, lent to Oatlands, to alleviate the anxiety
of the Duchels,

of the Duchels.

Mellengers, were also dispatched to their Majea flies at Windsor, the Prince of Wales, and the Dukes of Clarence and Cumberland.

We are happy in having it in our power to flate, that the Duke of York, till, continues mending. The contusion his Royal Highnels received on the head was on the right fide above the car : it is only a bruile, and not likely to be attended by any dangerous consequences. The affectionate folicitude of his amiable consort has been unwearied ever fince her arrival in town; every thing preferibel has been administered through the hands of her Royal Highness. At nine o'clock last night, the Duke was chearful, and had been so the whole if-Duke was chearful, and had been to the whose reternoon. The most flattering hopes of recovery were given to the different branches of his illustrious family. The Lord Chancellor, several oher Cabinet Ministers, and hundreds of Nobility, left their eards of inquiry in the course of the day.

Saturlay.

The Duke of York flill continues free from fe-The Duke of York fill continues free fram fever. On Thursday night he step well, and complained only of being fatigued by lying continually on the side unburt. The two middle ribs are broken, but by the timely application of the strengthening plainter and bandage; they are likely to be let in fix weeks, so that we may ltope a short time will rettore his Royal Highnels to perfect health. The Duchels will remain at York shoule until the recovery of the Duke.

On Tuesday it was reported that his WARRETY The fact was, that he was not thrown, but merely unfeated, and thrown for a moment on his horfe's.

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

Morron.
The Duke of Bedford does, not confine his fup port and fludy to agricultural improvements: he has lately turned his thoughts to the properties of the bark from different kinds of wood; and Mr. the bark from different kinds of wood; and par. Buchs, who has made it his particular fludy, is now at Wooburn-abbey, varying his experiments of the different kinds of bark in its operation in

anning.
Thursday the Purser of the Company's extra ship the Alligator, Capt. Robert Course, arrived at the India, Houle, with on account of that hip's having unchored at Portmouth. She left the pictor in Bengal River on the 15th of December, and failed from St. Helena on the 15th of February, leaving the following homeward bound ships at the 18th of view.

the island, viz.
Sir Edward Hughes, Dublin, and Calcutta, from Madras Sir Baward ringues, Duoin, and Caronta, from trauras; Contractor, Offerley, Coverdale, Ocean, Cornwallis, and Phonix, from Bengal.
which were expected to fail for England the lat-

ter end of February.

The Alligator was fent home from Bengal as a

packet, and brings a great number of letters f ndividuals.
Minerva, Princels Charlotte, and Earl Howe, were to fail

war, The Malabdr and Caladonian were to fail for England on-

ne 13th December.

The Caledonian, extra thip private property, was at Bengal.

The William Pitt, and Preston, were under weigh the 9th

December, proceeding to Ceylon.

The Mauthip, Marquis of Lantfowne, and Sir Stephen.

Luftington, with the extra thips Friendthip, Aim, and Miniray, were at Bengal for cargoer, which were ready, for them.

The following Commanders took leave on Thursday of the Court of Dire flors, previous to departing for their respective definations:—Captain Court of the Castle Eden, for Bengal and Bombay;

Bencoolen.
The affaffin of Mr. CHERRY, at Benares, VIZIER Arr, for whole apprehention a reward was offered of 30,000 rupees, has been delivered up by the Rajah of Jevrore (to whom he had fled for pro-

Kajan of Jervore (to whom he had fled for pro-tection), on condition of his life being spared, and of not being confised in chains: Thurlday, heing Maundy Thurlday, his Ma-Jesty's Royal bounty to as many poor men and Thurway, mening manney furnary, me man and syomen as the Kino is years old; was diffribited in Whitehall chapel; each of the poor perions, after, fifth, meat, and clothing, had given to them a leathern purie, containing fixty-two filver pennies.

the ricamontele, and the Great Alps covering the mouths of their princi-pal pallages; and among others, those of the Little and Great St. Bernard, of Mount Cents, and of the Simplon. "That of the St. Gothard is thut up by, a corps: placed in the Italian balliwicks; and their finities the femicircular position which the "Ruftliah Army of Italy occupies: General Me-last commands it; and has his chief, head-quarters

Turin, In the Italian bailiwicks, is the beginning o the post which the antient army of the Tyrol oc-cupy in the mountains. They cover the Valte-line and the fources of the Inn and the Rhine, exline and the fources of the Inn and the Rhine, ex-tending along the right bank of that river as far as the Lake of Conitance. There they join the left of the army of Germany, which allo covers the right bank from Schaffhaufen, as far as be-yond the Neckar, excepting the points of Little Bafle, Old Brifach and Kehl, which are in the poffelion of the Freuch, and defended by en-trenchments. The head-quarters of the Imparial-its are at Donauefchingen, and General Kray has as we have feen, taken the command in chief of this as we have feen, taken the command in chief of this

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 of Cavi; are mailers of all the heights and of all the pallages of the Maritime Alps along the provinces of Montferrat, Mondovi, and Cohi; cover their communication with France by the entrenched post of the Col de Tende, occupy the valleys of Barcelongetta, Chateau, Dauphine, Lucerne, Fewelfrelles, Mount Cenis, the Great and Little St.

Bernard, and the Simplon.

There end the poils of the United Armics of Italy and the Alps, under the command of Mafena, 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 fource of the Rhine and extends along the left the fource of the Rhine, and extends along the left bank of that river, in all its courte, as far as Bafle. There it is that the Army of the Rhine, properly to called, but which is joined to that of Switzer-tund, under the command of Moreau, begins,—Covering the left bank of the Rhine, from Bafle to Coblentz, it occupies the fortreffes of Upper and Lower Alfatia, Mentz, Caffel, and Khrenbreit-ffein. Befides 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 PAUL I. on the furrender of Malta to the

French, feized the opportunity of collecting the wreck of the order of the Knights of that island, of declaring himself their Grand Master, and anof 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 withes to take
possession of Master in his character of Grand
Master of the order of St. John of Jerusalem.
The Court of Vienna, already distatisfied at seeing
the island of Corson, 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 unessisets at a future period, to gain a footing in the
Mediterranean, presented an infurmountable barier to the pretensions of the Court of Petersburgh rier to the pretentions of the Court of Peterfourgh the to the pretentions of the Court of Peterlburgh.

It was, upon this account, agreed on, that the
King of Naples should take possession or 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

SPORTING.—The match to be run at Newmarket Graven Meeting, on Monday next, is expected to be as closely contested as that which took place last year betwint Hambletonian and Diamond. The forthcoming race will be (if no forfeiture takes place, or accident happens to either horse) betwint Sir Harry, the property of Mr. Coosson, and Schedoni, that of Mr. R. Hearncore. They run for googs, a side, h. fr. across the Flat; Sir Harry carries, sit. 41b. Schedoni, 8st. Much money is depending; the betting has, however, varied materially in the course of the last and present to 40 on fent month—the odds are at prefent 5 to 4 on Schedoni. They are both horses of extraordinary speed, indeed of the sirst class. Sir Harry was piecd, indeed of the lift class. Sir Harry was purchased at Epforn two years ago, by Mr. Cooksow, of Sir Harry Houseron, 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

Riceaso Hill, in Shrophire. We believe the worthy Baronet was himfelf the purchaser of it only a few days fince.

The price of tickets was root, on Wednelday

evening, and the same on Thursday, as there is a 20,000l. prize still in the wheel, and only two lays to draw.

days to draw.

The Ladies of Paris at prefent wear their watches; gold enamelled, suspended round the neck

with long chains.

The Omnium continues to droop; and we make no doubt the Income Bill will fink the spirits of

fill continues to refide in a village near that place. Mr. Pirr had his Income Bill printed, that it might be calmly confidered in Paffion week,

EARLY GRASS

At Fordel, in Fifeshire, on Monday the 21st April, at hound A BOU! SLVEN or EIGH! of Sir JOHN
HENDERSON'S VERY BEST INCLOSURES. hich were not included in the former advertifement.
One of the Fields will be let for EWE3 and LAMES.

This day is published, price 6d.

AN ACCOUNT OF THE PRESENT STATE

NORTH AMERICA. This Work will be completed in Ten Numbers, to be pub-

I his Work will be completed in Ten Numbers, to be pub-lished once a fortnight. With the last number will be given alnew and accurate: Map of North America; finely coloured.

on the control of the don 1 ap-room, outgere and sold and extensive regions of the globe, calculated to gratify the curofire, and direct the commercial views of our countryment, but he agreeable and beneficial. As no fach Workhath yet appeared in this country, the prefett Publication, which places information on the fubject within the reach of all who defire it, will, it is hoped, re-

ENGLISH STATE LOTTERY.

ENGLISH STATE LOTTERY.
Thirty fecond day.—No. 49,075, a prize of 5001.—No. 5744, a prize of 5001.
Thirty-third day.—No. 58,853, a prize of 50,0001.
Thirty-found day.—No. 58,853, a prize of 50,0001.
Thirty-found day.—No. 23,433, a prize of 10001.—No. 50,554, a prize of 5001.—No. 28,47, a prize of 501.

STOCKS.— This day, April 12, at twelve o'clock.
Three per Cent., Confols 63232.

# The Scots Cinonicle.

EDINBURGH, APRIL 16.

The only Hamburgh mail which was due arrived in London on Saturday morning. It has not brought one important fact. The articles from taly contain nothing more than details of fkirniflies; and the accounts from Germany continue o inform us, that preparations are making for the ppening of the campaign. The Imperialifts are roceeding up the Rhine towards Kehl: the French are making movements towards the Gri-

On the receipt of dispatches from the Austrian trmies, a grand fecret State Council was held at Vienna, and the operations of the campaign were inally arranged. All hopes of peace, it is runoured, have vanished; and Austria, it is added. as positively rejected the overtures of the Chief

The French, it is faid, intend to make a diverion from the fouth of Switzerland, to favour the pperation of Massena, while Moreau will, at the ame time, penetrate into Swebia.

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 ntelligence of which reached us by the Paris Papers.

The fuccels of Passwan Oglov is full uninteupted. He has been lately joined by two comvanies of Janizaries, to whom the Porte entruled he defence of fome ftrong palles through which he was expected to advance.

Letters from Polen, in South Prussia, of the

28th of March, flate, that the intelligence of the death of Suwarrow, is fully confirmed, by two letters, from Mielnik, fix miles from Brefze, of the 11th and 15th ult. He died, fuddonly, on the 2d March at his effate near Kahrin

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

BERTHIER has been appointed Commander in Chief of the Army of Referve, and replaced in the War Department by CARNOT. BONAFARTE 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 (500,0001) The fecurity offered is faid to be part of the crown

attempted to be reduced to practice, it defies the ability and the fkill of the Legislator. It must be in its nature either unequal or oppreflive. There is fearcely any thing like a medium. Some will affift 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 Levillator in the confidence of his power, endeavours to correct this evil, he will incur the danger of a grea er mischief. He will arm the object of his suspicion with spics and informers; he will compel him to give evidence against himself, and in the pro-fecution of this impotent scheme, outrage all ranks of society the min who pays as much as he is able, and the other who

conceals as much as he can-are confounded by the follow of

financial torture, and a licence and arbitrary power are intro-

duced irreconcineable with any character of freedom.
" In truth, inequality in fuch a tax is its natural and its most innocent defect. If it obtains a moderate-fuccefs without or casioning 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, fa-crifices the honest pride, the security and independence of every individual. It then becomes, what Lord Bacon fays of criminal laws carried to rigour, a " fhower of fnares" up-

on the people, inveigling and defiroying them.
"The bill before us is exposed to two great and capital objections. It violates every principle of that secrecy which has been confidered to effectial to commercial dealines, and it cannot effect that publicity; it cannot investigate to the bottom the whole of every toan's affairs in order to find the correct amount of his income, without arming the execution of the bill with powers from which abule is inteparable; without expoling the contribu ers to verations the most galling and the most intolerable. "It is proposed to enact, that the affairs of men affeffed

under the Bill skall be examined without the least affectation of secrecy. That presence, which at first conciliated all its tity friends, is now abandoned. The Commissioners are to be authorifed to call for every document from every merchan in the city of London or in Britain, in order to flrike 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 Commillioners are to call in Confiables, Overfeers, and other perfons 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 furcharge. 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 authorised to make, even suspect that a man has not given a just statement. The Commissioners under the Act, in the various spannial districts into which this new Bill is to parcel the kingdom, are under the orders of the Commissioners for the affairs oftaxes, and the directions of the Inspectors in these districts to carry on the inquisition. The merchant who has a counting-house in London, and perliaps fome other property in various parts of the kingdom; is to have his affairs investigated separately in every district. He must in one place be affested 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 fets 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 inquifitors, directing the movements of all the inferior tribunals, with a fecrecy, a uniformity of operation and perfeverance worthy of the successor of IGNATIUS LOVOLA. A man is to be harraffed by a fet 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 profpect of reward, as well as stimulated to diligence by the discipline of authority.

"It is impossible to recapitulate every distinct species of vio hence which is to be exercised against every merchant or ma-nufacturer whom the inspector and furveyor chiles to suf-pect of not giving a correct fluctment of his affairs. The publicity of his concerns goes hand in hand with the infult cocreion and charge, to which he is personally subjected. From every quarter hofts of milcreant 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 fort of people about him, his clerks and others are to be examined, as if a respectable merchant were a fraudulent bankruist attempting to swindle his creditors. No fpecies of information is to be rejected. No decision is ever to be final to the public profecutor called an infnector. No oath of the party is to be an end of the ftrife. and the Commillioners are even authorifed to decide whether a mistake be intentional, and are actually empowered to impole a fine for that militake, 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

even to the evidence of his own books and documents. T uppose any degree of secrecy would then be observed respect ing a man's affairs would be ridiculous, were not that funnol tion rendered himpoffible, by his being obliged to pay his affection rendered himpoffible, by his being obliged to pay his affection when fixed under his own name and defignation.

What then mult be the effects of fuch a Bill as this? In this

great commercial country, are the most secret and important ranfactions of our merchants and manufacturers to be made the fubject of public conversation, whenever it shall please the lowest and vilest of mankind to challenge the fruting 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 doubtfu freculation, endure that his whole concerns thought he laid oner to his rivals in trade? Is it politic to lay open to every vulgar and wicked enquirer how much pains, how much perfever ance, how much difficult and dangerous effort it has required to realife a fortune: which in the course of its acquifition ba been the active inflrument of maintaining public industry, and increating public revenue?

"It above all things ought to be confidered as none of th least discouraging circumstances, in a commercial view, that this Bill, if it passes, is likely to less 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 so bold as to embark in commercial enerprifes when his whole affairs are, in the very beginning liable to be canvaffed 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 profesct of fuch an Act of Parliament cannot be conceived t requires the flouteft and the most confirmed credit to fignd fuch a disclosure without danger. How can those anticipate fuch a feruting who are confeions that on entering into trade -as those who are ultimately the most successful often dowith small beginnings, they must encounter innumerable ob-

flacks, loffes, and disappointments?

In a political view, therefore, the present Bill is as narro and fliort-fighted as can be imagined. For a fmall immediate fupply, it would rilk giving a flock to the employment of capital, to the extension of industry, and to the improvement of hole means by which'd country can attain or preferve diffinetion 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 fystem depends upon nicely balancing the weight of taxation, fo that the productive power may never be affected. Touch that and the whole fa-bric 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 i offible that the merchants and manufacturers of this country who have fo greatly promoted its interest, and so highly raised s 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 fentient.—They are fligmatifed by a prefumption, Juris et d. Jure, as a worthless and dishonest set of knaves, in a constant onspiracy to desirand the revenue. They are subjected to mode of charge and conviction, which it would be confidered rank injuffice to employ against the greatest vagabonds and pickpockets at the Old Bailey. Witnesses of all forts are tempted by bribes and rewards; public profecutors are establiffied, to firip them, not merely of their property, but of their character. In a word, a fystem of terror and inquisition is introduced, unheard of in the most despotic Governments and which, if purfited, mult necessarily reduce the character of Britons to a level with every thing that is most despicable among mankind. It is impossible that a fingle freeman could ain in a country where men of the highest rank and confideration are subject to be treated at the pleasure of interested rofecutors, and hired informers, and fuborned domestics, as worse than men on a charge of selony can be by the criminal

w of the land. "
What can then compensate for such dangers to the pubinterest, and fuch oppressions to the people of this country? Surely it is a mean and pitiful policy to feek revenue at fuch 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 presents, we should swell this article to an immode-rate length. It is sufficient that we have politted out the langerous and deftructive principles on which it proceeds Phofe men who are generally to awake to their own interests must necessarily fee its fatal tendency, and in opposing its provisions, as they bear against themselves, they will certainly defend the best interests of the public."

BEAT has arrived at Breft, and is to take the commend of the Expedition) that pretty clearly points of the Internal as the place against which this armament has been planned with for much filence and my flory; and to this opinion we are the moreinaturally inclined to lean; as we know it to be the recorded opinion of Humbert, that with four thousand effective men, he afferted on a former orithouland effective men, he afterted on a former oc-cation, that he might have over-run the whole of that country. At all events, the choice of path a General, upon such an occasion, is rather an un-equivocal proof of the nature of the service in which he is to be engaged.

When the last advices came away from the Mediterranean, Lord Kerra had given orders to the fleet to respect the passes granted by Sir. Sidner 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 period well chosen as a mirror to the prese imes, and it will be ably illustrated by that great

The people of Holland never knew of fo many preparations as are now making for refilling any attack from an enemy. Not only telegraphs and fignal-polls are erecting along the whole coaft, but every inlet is fortifying with batteries.

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

miltake.

Authentic accounts say, that, notwithstanding the Imperial decree addressed to the Diet at Ratifbon, on the 5th of June, last year, the result of the investigation of the murder of the French Ambassadors at Rasadt will not be made public. This eems the more to be confirmed, after a filence nearly ten months respecting that affair.

A German author, for the purpose of bringing nto a narrow compass and concife view, the duties of the marring only state, has just published thir teen volumes of large folio on the subject!

RONAPARTE feems not to understand very well et the art of laying taxes, for fince his accellion he has laid few—no new ones, though he has nothing anned 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," lays Dr. Sairri, " which one government fooner learns from another than that of draining money from the pockets of the people."

### MARRIED

MARRIED.

At Edinburgh, on the 12th intl. CHARLES BADHAM, Efg. of London, to Mifs MAKGART CAMPERLI, daughter of the late Mr. John Campbell, merchant in Edinburgh.

Yderday morning, at Pailley, Mr. ROSERT WINNING, furgin of the 57th regiment, to Mifs MAKGARET DALIONISS of that place.

At Antin, PETER M'LARDIE, Lieutenant and Adjutant of the Loyal Tay fencibles, to Mifs BLAIR.

At Berwick upon Tweed, on Thufday laft, Mr. Tironas Greson, of the Berwick Bank, to Mifs Joinson, daughter of Mr. James Johnson, of Spittle.

Greeow, of the Berwick Bank, to Mifs Johnson, daughter of Mr. James Johnfon, of Spitels.

DIED.

At Berlin, on the 30th ult. Princefs Frieder Augusta. Augusta Carolina, on the 30th ult. Princefs Frieder Augusta, of the finall-pox, in the first year of her age.

At Newcalle, on Friday fe fonight, in the 40th year of his age; Mr. Solomon Hoodson, many years Princer and Publisher of the Avecastle. Othersaich, in the conduct of which he uniformly advanced the griniple featiments of his mind, and unconnected the principles of party or inserted of any kind, and unconnected to the principles of conflictutional liberty, to recal the attention of his readers to those principles, was an object to which he devoted his chief exertions. Activited by the purelt impulse of integrity and honour, and posselling a fipiral silve to every benevolent emotion, he viewed with honest indignation the corruptions too prevalent in focisty. He feelingly Haimened the miseries of war and, so long as he could do he confissently with personal fastey, he exercited the privilege of declaring his conscientious sentiments, with boldues and freedom, but always without defeending to litenstumines or personality.

Lately, at Madrid, D. Mirsos, one of the most voluments and other works, many original documents and eletters of Collabous, Kimmens, &c. and other works relating to America. Licentenant Jasies Easking, third son of Mr. Elikine of Cardros, was among the unfortuinte. Busters on board the Age and the conference of the proposed of the proposed of the proposed of the most of the proposed of the proposed of the most voluments. At Glasgow, the 4th inth. at her house, St. Enoch's Square, Mrs. Eliza Astra Dourolards, widow of Thomas Wallace, Esquire, On Saurdedy the 5th inst. Mr. Arbarew Mwaray, wig-

Nerchant in Glasgow.
On Saturday the 5th inst. Mr. Andrew Murray, wig-taker in Edinburgh.

On Saturday the 5th inff. Mr. Arbarew Murray, wigmaker in Edihought.

At Shuna, on the 14th ult, Mr. Atlan Stevart, the
male reprefentative of the family of Stewart of Appine.

On Monday (comight, at his father's house in Hamilton,
after a fhort illneft, Mr. while an Purrole.

At Perth, on Wednelday the 9th cuit. Mfs. Spence, relictof the Rev. Mr. Spence, lase minister of the golgiel at Orwell.

At the Muijtown of Perth, on Thuffday the 10th curr

Mfs. James Mann, keeper of the well known, and much
frequented taver in the Muittown, commonly called the Kris.

On the 26th ult. at Branipton, Rowland Nicuoland,
gred of, formerly a floormaker, and an honeft industrious aged 96, formerly a mormaler, and an honeft indultrious man, he was a freeman of Carliffe, had, voted at 15 elections, and was 6 much attached to J. C. Curwent, Bler; and Sir F. F. Yane, Bart, and the Blue Interest there, as frequently to expect an anxious with to be interred in a blue collin, attended I. Yane, bast. expected in a blue coffin, attended by four bearers with blue ribbons at their hats, which his relations conhighed with: this 'old' man had burie. his wife and 17 children, a l of whom he bad by the fame wife, and the latt of whom he furvived eight years. had, throughout, a harfit, unvaried tone, observing neither emphasis, pauses, nor breaks—he kepihis arms constantly extended in a most aukward position, and his eyes unneamingly fixed on the roof-maintiff and the pauge of remorte, 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 feorpions, he uttered most of the speeches with an air of toy and explantion—in the fourth at the an air of joy and exultation—in the fourth act he had none of the characteristic anxiety—and through, all the buttle and noife of the fifth he was infinitely all the builte and noife of the fifth he was infinitly cool, and wretchedly tame—he adopted the original text, and went off fighting with Micdoff, infead of giving us the dying speech introduced by Garrick—and if, his conqueror had also followed the author, by exhibiting his fiead upon a pike Melpomene would have had no cause to grieve on the occasion.

These two farcical exhibitions having drawn stallarable heafter the author, by a farcical exhibitions having drawn that the shaller had been successful to the occasion.

u.oi the bold, itriking, manty Macheth

These two farcical exhibitions having drawn tollerable houses, the worthy Manager thought he might play the same game on Saturday, and accordingly our Captain Macheath was then brought on as Lord Ogleby. In the Clandssine Marriage, After this genileman had once experienced the public opinion, and after what him been said of him in the public papers, I wonder at the consumate impudence that could make him again face the audience. King's unrivalled excellence in the character is well known; and on the prefer occa-fion he was imitated most abominably—the whole performance was, in the words of Mis Sterling, ice and flow.

Mr. Kenser has thus in one week given us two Mr. Kenner has thus in one week given us two new proofs of his abfolice contempt of propriety; and that rather than lofe a fixpence, he would fuffer people who are unfit even to deliver a meffige on the flage, most unhallowedly to murder fome of the principal characters in the Drama. This is bir mode of evincing gratitude for patronage, which, by his own admission, as fich as will comfort him in his bandisment. — This is showing bir 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 sitter and his brother Joins.

rother Join, His conduct too in filling up these pieces, fur-His conduct too in filling up these pieces, further bespeaks a total diffespect for the audience. If he really supposes Mr. Stodows, sit for \*Kolla', ought he not to have caused him play Banque?—Bad as he is, I should have wished to have seem what he could make of it. Mr. Ross (whose name ought hardly to be mentioned amongst such a group) did not result to act this General when he was at the top of his profession in London, and surely Mr. Siddon's is not entitled to despite the

naracter. Mifs Perry, who is no way fuited for the heroic Mils Perry, who is no way juited for the neroic, was fet on for Lady Macheath; and though I do not think the case would have been much bettered by Mrs. Kemble's performance, the would at leaft have been more acquainted with the bufiness of the

flage. 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

The Manager's contempt of the town was still more apparent from the calt of the Claudefline 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. Kenaue could not but know what a milerable appearance Mr. Finlar was to make, he should have done his best to render the playing nother respects bearable;—but instead of Mr. M'Caraor playing Brush, it was given to Mr. Sexnow; and although Mis Parax was very tolerable in Fanny, still Mrs. Kannae, whose experience is so much greater, could have rendered the character, as

greater, could have rendered the character, as agreeable as any one the plays.

Thefs are facts which cannot be contraverted; they speak for themselves; and prove, that whatever Mr. Kesmae may artfully say on paper, he have no defeat to ablite the party. has no defire to oblige the public.—But fince this audience have so long suffered themselves to be abused and treated with such glating marks of difrespect, they deserve to be fo. I am, &c.
Timorny Plan.

EDINBURGH, 14th April, 1800.

On some mountains in South Prullia, a plant was On some mountains in South Prullia, a plant was, discovered, in autum last, which yields a sinc, beautiful fits. It grows on dry mountains, covered with bushes, to a beight of three or four feet, has roots of the shape of quitch grass, heart-shaped leaves, of a light green colour, a fost stalk, of the thickness of a quill, covered with a sirm, silky hast, and a fruit similar to that of the silk-plant of Syria, with the difference only. That he made which conwith the difference only, that the pods which con-tain the feed and filk wool are more pointed, and smaller. The filk cannot be diffinguished from

that of Syria.

In a late debate in the Tribunate on the law concerning privateering, it was stated by Raynsauz, that 3,461 vessels had been captured by French! course in the course of the present war.

# Krench Republic.

ARRETE OF APRIL 2.

General Berthier, Minister of War, is appointed General in Chief of the Army of Referve.

By a decree of the same date, Carnot, Inspector General, 's appointed Minister at War.

Copy of a letter from the FIRST CONSUL to Gen. BERTHIER,

dated April 2.

"The military telents of which you have given to many proofs, Citizen General, and the confidence of Government proofs, Citizen General, and the confidence of Government, call you to the command of an army—You have, during the winter, re-organifed the war department; you have provided as well: as circumflances would permit, for the wants of our armies; it remains for you to lend, during the fpring and fummer, our foldiers to victory; the efficacious means of arriving at peace, and confolidating the Republic. Receive,
1 pray you, Citizen General, the refliction of the fatisfaction rament at your conduct in your administration." Letter addeeffed to the MINISTER of WAR, by MASSENA, Con-

Head quarters at Genera, 25th Ventoft, year 8 of the Erench Republic, one and indivisible, March 17.

CITIZEN MINISTER,
On the 23d Ventofe, General Gardaune dispatched from the redoubts of Montenilino, a reconnoiting party campoid 1.10 carabineers. The object of these men, who were fent towards Dego, was to examine the firength and polition of the enemy in that quarter, and to try to bring back some the enemy to that quarter and prifoners whom we might interrogate.

The expedition was crowned with the most complete fuc-

cels from the manner in which it was conducted,

From the darkness of the night, this small tolumn surprisd, at Dego, the Austrian detachment which eccupied that place. The Commanding Officer escaped with no more than two men. The rest of them were killed, with the exception of fix huffars, and 19 foot foldiers, who were taken prifoners. Seven horfes likewife fell into our hands,

In this affair we 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 AMTSER-

Europe wishes for peace, and fer three months the efforts of the Republic to attain this object have been ineffectual. Too long have the evils confequent on war, here induced. The year must not terminate without humanity being confederated and commerce reflored. These taken every precaution to make this campaign decilive: but to fecure its favourable if-fue, I will, in the first place, have need of an extraordinary fund of ten or twelve millions; and, as in a common cause, lund of ten or twelve militors; und, as in a common court, the efforts ought to be reciprocal, I address myself to you Chizens: I send you General Marmont, Member of the Council of State, and I have charged him to prefent you with a plan, according to which the payment of the advances made by the commune and inhabitants of the city of Amsterdam to the French Government will be secured in the surest manner

"Knowing the good difpositions which the citizens of Am-flerdam and their magistrates have always manifested, I do not Aerdain and their magnitrates nave anways mannetted, a do not helitate, in circumfrances of fuch urgency; to have recourse to their zeal. The time is precious, and I think it my duty to address to them, without intediction, some propositions, which, fo far from hurting their private interests, will fecure to them a necessary and meritorious part in the advantages which may

"General Marmont will give them for this purpose securitics which they know how to appreciate, and of which I guar-

" Receive, Citizens, the effurance of my highest conside-

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

TREATT

CONCLUDED BETWEEN THE FRENCH AND SATAVIAN

The Batavian and French Republics, willing to The Batavian and French Republics, willing to fettle fome diffuted points between them amicably and reciprocally advantageous to the two contrading Powers, have appointed to come to an agreement on these feveral fubjects; that is to say, the Executive Directory of the Batavian Republic, Citizen Shimmelpenninck, its Ambassidor Extraordinary and Minister Plenipotentiary to the French Republic, and the Fift Consult of the French Republic, and the Batavian and the French Republic abandon, edge, and trans-

powers, have agreed to the following articles:

ART I. The Freach Republic abandon; cotos, and transfers to the Batawan Republic all the pretendines and all its rights, of whatever nature they may be at prefen, or might be hereafter, of every denomination, to the Bear of every kind poff-field within the extent of the Batawan Republic, or upon is inhabitants by the French Emigrants and those of the countries united to France. The Rench clergy and those of the nine anited Departments forming chievant Beginn, the Elector Palatine, as Proprieted of Raventhein, Mogen, and other places, the hour of Zullback, comprising the legions of Banaries, the hour of Sun, comprising the legions of Banaries, the hour of Supphen, and in general or all the account of Zulphen, and in general or all the

for it the abandonment of the absolute and irrevocable pro-perty by the parties interested, to interpose for this purpose its good office, and to employ for this effect all the means which is shall use to fecure for itself the free and peeceable possession of fach countries as it, shall think fit to retain.

3. The collon of the Seguetory of Ryvenstein, thipslated in the first siricle; comprise only the part of it within, the Bata-vian territory.

the life article; compries only the part of it within the Bata-vian territory.

4. The prefent ceffion carries with it the whole of the rights belonging to the French Republic within the extent of those Batavian possessions, with the exception of the holds of France at the Hague, which formerly belonged to the French legation.

France at the Hague, which formerly belonged to the French legation.

3. In confideration of the concession stipulated by the preceding articles, the Batavian Republic, isfall pay to the French Republic, after the exchange of the respective ratifications of the prefent treaty, and in the terms agreed upon between the two Governments, a time of 6,000,000 frants.

5. The prefent transaction 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, reckloning from the 15th Nivioe (15th Jinuary). This delay shall not exceed a formight.

In faith of which, we khe undersigned Minister Plenipotentiarly, of the Batavian Republic, and

Plenipotentiary of the Batavian Republic, and Amballador Extraordinary of the French Repub-lic, by virtue of our full powers, have figued the present treaty, and thereunto put our respective

Done at Paris, 15th January, 1800, 6th year of Batavian liberty.

vian liberty:

(Signed) R. J. Schimmelfenninck.

Ch. M. Talleyrand.

Ch. M. TALLEYRAND.

ADDITIONAL ASTRICE.

The countries, fuch as Raveinsein, the villages, and communes, the fovercignty of, which is transferred by the present creaty to the Engainse Republic, are ecceed, and re-ceeded under the title of account upon the terratorial indemvity promised to the Bashvain Republic by the 16th Article of the treaty of the Hague. The two republics proposing to come to an agreement upon the means of arriving at a complete extension of the 16th Article of the Treaty of the Fague.

(Signed) Ch. M. TALLEYRAND.

R. J. SCHIMBJELPENNINCE.

PARIS, Arar. 4.

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

Dubreton, the Chief Commissary at Dijon, has

eccived an official notice that the army of referve received an official notice that the army of referve will be sugmented to 85,000 mm. Provisions of every kind are daily forwarded to that commune for the army of referve. Two hundred bakers and two hundred butchers arrived there a few

days ago. \
The army of Italy, which for fome time had

The army of Italy, which for some time had been reduced to sour ounces of bread for each man per diem, is now at full allowance.

The British expedition to the Mediterrancan, 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 ampassador

friendstip, with General Kleber.

The Marquis del Campo, formerly ambassador from Spain, to, the French Republic, has been fruck with an apoplexy, at his feat near Madrid. It was the General Lallot, who is in the service of the control of the con of the Margrave of Anfpach, and not the Pruffian Ambaffador, who lately landed at Calais.

fian Amballador, who lately landed at Calais.

The Commillion 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 Pairs.

General Berthier will set out to morrow for Disc.

Dijon.

By the terms of a new treaty concluded at Pa-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 affured the Tribunate will fit twice a

month, and that during the fummer another place will be provided for the purpole.

During the last Carnival, the Confort of the Archduke. Palutine liad invited the Nobility of Ofen to a ball. At the time appointed they made Ofen to a ball. At the time appointed they made their appearance; but not any preparations feemed to have been made, and their expectations were railed to the highest pitch. Some time after the company had allembled, a young girl appeared with a basket, containing tickets for properly paymed by a number of the poor inhabitants of Ofen, which the Grand Duchel's had taken up, and for which hie had, paid the sum of 30,000 florins. The amiable Princer's declared that it had been her with to apply, the sum intended for the fellivity to a nobler purpose, and convinced that the Nobility of Ofen entertained similar, fentiments, the withed that they might share her pleasure.

General Moreau was lafely in great danger.
An Imperial parrole of 30 men, croffed the Rhine, An Imperial patrole, of 30 men, croffed the Rhine, net where the transfer on that full, when they advanced almost close to Muntercheim, thre' which place Monkau palled at the force moment, efforted by 18 hints and a second

GENERAL ASSEMBLY MEMBERS.

Burgh of Wigton—John Jeffrey, Efq. of Allerbeck, writer a Edinburgh, elder.

Perfbytery, of Cuifon in Orkney—Mr. Malcom at Firth and Stennels, and Mr. Hamilton at Hoy and Græmfay, miniters—David Reid, Efq. Commissioner of his Majolly's Cuftons. elder.

flers—David Reid, Efq. Commissioner of his Majosty's Customs, elder.

Preflytery of Meigle—Mr. Ogilvy of Eassie, Mr. Symers of Alyth, and Mr. Thomson of Lentrathen, ministers—Sir William Ramfay, Bart.of Banss, elder:

Preflytery of Abertarph—Mr. Rost at Climanivair, and Mr. Roste at Urquhart, ministers—Coll MrDonald of Dalmess, Efq. elder.

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

On Thursday last were landed at Leith, and marched under an efcort of military to Edinburgh Castle, about 50 French priloners, being the crew of a lugger privateer, captured by his Majetty's

of a nugges parameter, frigate Latona.

Friday arrived in Leith Roads, the Fury gunvellel, from the Nore, having under convoyathe Ariadne and Britannia, from London, laden with naval flores, &c.
On Tuesday and Wednesday, five vessels arrived

at Grangemouth with grain.

The Rev. Mr. Hall, of the Burgher Meetinghouse, New Town, has received a call from a congregation of the same perfussion in Manchester, and on Euclday last the Presbytery; which met

congregation of the same persuasion in Manchester, and on Enesday 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. Roderick M'Leog. Sub Brincipal of King's Collège, 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 Glassow, author of some Treatises on Law and other subjects.

On Tuesday last, the Synod of Glassow and Ayr metat Glassow. There was no public business. The Synod unanimously voted their thanks to the Rev. Dr. M'Cullock of Bothwell, for his patriotic exertions in defending the rights of the Church of Scotland, relative to schoolmasters, and of being the mean of obtaining a decision in the House of Peers confirming their rights.

On Tuesday last the Synod of Fise met. The only business of importance before the Synod was a complaint preferred by Mr. Bell and others of the Presbytery of St. Andrew's, against a decision of said Presbytery in favour of Dr. Robert Arnor, Professor of Divinity, anent his being legally qualified to be ordained as Minister of the church and parish of Kingsbarns. After long and able debates from the ecomplainers, in which they endeavoured to prove the perfect incompatibility of the two offices, the church of Kingsbarns being seven miles distant from the city of St. Andrew's, thereby rendering impossible the incumbent's difof the two others, the church of Kingsbarns being feven miles distant from the city of St. Andrew's, thereby rendering impossible the incumbent's discharge of both duties; and from Dr. Hill, on behalf of the Prefaytery—The parties being removed from the bar, a motion was made and feconded.

That the Sunnel confirm the duties of the Pref. ed from the bar, a motion was made and feconded, That the Syinod confirm the decision of the Prefbytery, and proceed in the fettlement of Dr. Ansor-Another motion was also made and feconded, That the business be referred simpliciter to the next Affembly. The former one was carried by a great majority. Protests being taken, an appeal from that decision is to be made in the next General Assembly.

The East Lothian regiment of fenoible cavalry marened from Bury St. Edmund, county of Sur-folk, on the 27th ult. and are expected at Haddington on the 20th current, where they are to be dif-banded. About one hundred of the privates enbanded. About one bundred of the privates en-tered into regular regiments, chiefly into the Scots Greys, and 14th dragoons, and a confiderable num-ber received discharges previous to their leaving quarters, and upon the road. As the horses were all fold or taken into other corps, the men march

on foot.
Some well disposed person feet on Sunday fe'n: Some well dispoted perion tent on Sunday fe'nnight, by poth, a letter to Mr. SUTHERLAND, one of
the magifitates of Stirling, covering two guineanotes, to be given to the poor.
On Tursday lail a top live of bees was found at

Ratho, which was put into a fkep with work, and is doing well.

On Wednelday a fire broke out in a large house

On Wednelday a tire broke out in a large house upon the road lide, about a mile caftward from Haddington, commonly called the Blue House, which totally configured, the premiles and all the furniture, except one cheft of clothes. Above 30 bolls of cars, which a neighbouring farmer had indin in the lost of the house, to be afterwards afed for feed were greatly house. feed, were greatly injured.

CIRCUIT INTELLIGENCE

CIRCUIT INTELLIGENCE.

DUMPRIES, April II.

The Circuit Court of Jufticiary was opened here yesterday by the Right Hon. Lord Annabale.

William Denglar, M. Hann Paton, Allewarder Nitbolfon, John Bl. elikek, Alexander Copland, Suffan M. Naugel, Jean Haining, and William Linfoy; accused of rioning. The diet against them was deserved pro here et tempere, and they were committed to prison upon a new wastrant.

George Johnson, a boy, accused of culpable homicide. The diet against him was deserved fungilialier, and he was distinuised from the bar.

det againth him was deferred Implicitor, and he was diffinified from the bar.

Justic Miller, accured of flealing a trunk, containing a warriery of a tricke of wearing apparel, was found guilty, upon his own confession, and tentened to five year transportation beyond feas. No other, buffield depending, the Court proceeds to Ayr.

No. 16, Cotonill, th April, 1800.

Mr. Nicholesian has great fatisfaction in acquainting his numerous Friends and the Public, that the Tickst, No. 5,499, drawn this day a Prize of Ten Inquisano Pounos, was divided by him in August last, and fold in the following thim in August last, and fold in the following facilities; viz. 1100 2007/10, 1200. Eighbrs, and four Skateenths; one Fourth is regulared to a Gentleman of the Caches, another thare to a young Lady near Uppingham, and a Sixteenth to a young Lady in Finshury-Squared.

Imbury-square:

\*\* The fortunate Purchafers may receive the Money for itheir respective Shares whenever they please to call for it:—No. 31,425, L2000; the 5th day of drawing, was also sold at the above Office.

# Shipping,

LLOTO'S LIST .- Arail 8-11.

The Mars French privateer of 22 guns, was captured 3 rft blt, by the Amethyl frigate, and feur into Plymouth. The privateer had captured the Rofe Bud of Guernfey.

"The Jane Packet," from Falmenth to Barbadoes and Jamaica, was captured the 18th of March, by the Vergeance privateer, of 16 guns and 135 men, in lat 133 46 long 16, retaken the 24th ditto, off Cape Finiterre, by the Argo frigate, and is arrived at Falmouth.

"The Black Prince," from Youghall to Strangford, is loft.

loft. The Anity, Hutchins, from Charleffor to London, exptured by a privateer, is recaptured by the Nymph and anitchyft frightes, and arrived at Cork.

The Experiment; —, from, Havannah, is firanded, at New York.

The Echo, Webb, from Mew York to Mountfereatt, is taken by a French privateer, carried into St. Bartholemey's, and condenned.

condenned.

The Hamburgh flip Frederick Rocloss, bound to Charles-town, has foundered at sea.

The Hamburgh flip Frederick Rocloss, bound to Charles-town, has foundered at sea.

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

The Delight, Williams, from Gibraltar to Boston, is lost on Vine Yard Sand.

The Hope, Soutar, from Sunderland to Peterhend, is taken off Montrose.

The Staffette, Whelbourn, from Elbing to London, is loft

near Strallind.

The Fancy de Jerfey, from Guernfey, to Leith, has been captured by a lugger privater, retaken off Gorce by the Speedwell cutter, and brought into Yarmouth.

The Bon Succefic Explodation, from Lifton to China, is taken and carried into the Maurita.

The St. Andrew, Howsted, for London; and the brig Mary Ann, Bannerman, were loft in a gale of wind at Orracebeza, in January Infl. Much damage done in the fame gale at Montego Bay.

in Jamaics, in January 1116. Much damage done in the Jame gale at Montego Bay.

The Commerce, Woods, from Liverpool to Bolton, foun-

dered. The Minerva Bather, from London to Bolton, has been taken by the Minerva privaceer, retaken by the Ringuard frigate, and fent into Plymouth.

The Biothers, Wylie, from Jamaica to Glafgow, foundered at fea.

at fea.

The Alknomack, 'Miller, from London to Charlestown, is

at fea. Alkinomack, Miller, from London to Charlestown, is taken and carried into Bourdeaux.

The Ranger, Crane, from Plymouth to Aberdeen, was taken the 27th Maroh of Stonchaven, and fent for the Tesel. The Prince John, Hellar, from Africa to a market, is loft off the Legic people faved.

The fleet under command of Lord Bridport is attived at Torbay from a cruize:

APRIL 11.

La Virginia French privateer, of 24 guns, and 53 men, was caputed the 3th intl. near. Flambro Head, by the Latona, and fent into Yarnouth. The privateer had, been but five days from Colais.

The Albjorytus, Crafts, failed from Gibralfar carly in December, and has not fince been hieard of.

The Albjor, —, and the Shaw Bickan, — the Reedimark, from Midnas to Baravia, with two or three American, vedicle, were captured in the Straits of Sunda, in December laft, by the Clarifla privateer. Alfo a Portigued vessel, and Dane.

The Airors, Hunt, from Bahams to London, by the command that of Dane.

laß, by the Clariffa privateer. Also a Portuguese vessel, and a Dane.

The Aurora, Hunt, from Bahamas to London, has sprung a leak, and hore away for Ecmuda!

The Hercules, 'M Farlane, for London, sustained confiderable damage at Bombay in a gale of wind:

The Proncess, Royal (late Company's ship); the Surprize, i add the Joyce, i the brits Hobart, — add the Holman (a Dane), were experted by a privateer on the coast of Sumairat, in November Last.

The Cinchliches Peter, —, is captured and carried into Jamaica.

From the French Paper, 'Ad instant.

Jamajea: From the French Papers, ad infant.
The Belloma privateer, all Bourdeaux, has captured and carFred into the port of Pallage, the Minrya of London, of 600
tons burden, armed with 14 guths, loaded with fugar, coffee
and cutton. SOUND INTELLIGNCE.

mander in Chief. Head quarters at Genea, 25th Vintefe, year 8 of the French Republic, one and Indivisible, March 17.

CITIZEN MIRISTEA...
On the 23d Ventofe, General Gardaine diffiatched from On the A3d Ventote, General Gardaune uppatched, from the redoubts of Montenifino, a reconnotiting party composed 140 carabineers. The object of these men, who were fent towards Dego, was to examine the strength and position of the enemy in that quarter, and to try to bring back some prisoners whosh we might interrogate.

The expedition was crowned with the most complete suc-

cels from the manner in which it was conducted, and

From the darkness of the night, this finall column furprised, at Dego, the Austrian detachment which occupied that place. The Commanding Officer escaped with no more than two men. The rest of them were killed, with the exception of fix huffars, and 19 foot foldiers, who were taken prifoners. Seven horfes likewise fell into our fierids.

In this affair we had only one man wounded.

Health and fraternity, MASSENA. DONAPARTE, FIRST CONSUL of the FRENCH REPUBLIC, to the MEMBERS of the MUNICIPALITY of the CITY of AMTSER-

" Europe wiftes for peace, and for three months the efforts of the Republic to attain this object have been ineffectual. Too of the Republic to attain this object have been ineffectual. Too long have the cvils confequent on war, been endured. The year must not terminate without humanity being confoled and commerce reflored. I have taken every precaution to, make this campaign decilive: but to fecure its favourable if fuc, I will, in the first place, have need of an extraordinary fund of ten or tivelye millior's; and, as in a common cause, the efforts ought to be reciprocal, I address myfest to you.
Citizens: I lend you General Marmont, Member of the
Council of state, and I hav. charged him to prefent you with a plan, according to which the payment of the advances made by the commune and inhabitants of the city of Amsterdam to the French Covernment will be secured in the surest manner.

" Knowing the good dispositions which the citizens of Amflerdam and their magistrates have always manifested, I do not hefitate, in circumfances of fuch urgency, to have reconfe to their zeal. The time is precious, and I think it my duty to address to them, without mediation, fome propositions, which, fo far from harting their private interests, will fecure to them a necessary and meritorious part in the advantages which may

" General Marmont will give them for this purpose securitics which they know how to appreciate, and of which I guar-

Receive, Citizens, the affurance of my highest conside-" Given at Paris, at the Palace of the Government, March 8.

(Signed) " BONAPARTE." TREATT

CONCLUDED RETWEEN THE FRENCH AND BATAYIAN

The Batavian and French Republics, willing to fettle fome differed points between them amicably and reciprocally advantageous to the two contractand 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 Shimmelpenninck, its Ambassidor Extraordinary and Minister Plenispotentiary to the French Republic, and the First Consul, of the French Republic, Citizen Talleyrand, Minister for Porcipa Assars.

French Republic, Citizen 1 alleyrand, Minister. for Foreign Affairs, who, after exchanging their full powers, have agreed to the following articles: powers, have agreed to the following articles:

ART. I. The French Republic abondon; crdes, and transfers to the Batavian Republic abondon; crdes, and transfers to the Batavian Republic, all his pretentions and all its rights, of whatever nature they may be at prefent, of might be hereafter, of every denomination, to the Boar of every kind possible description of the Boar of every kind possible description of the Boar of every kind possible within the extent of the Batavian Republic, of muonities inhabitavits by the French Emigrants and those of the countries united to Practice. The French dergy and those of the nine united Departments, forming cidevant Belgium, the Elector Palestine, as Proprietor of Ravenstein, Megen, and other places, the house of Salm, comprising the feigniority of Burner, the house of Salm, comprising the feigniority Auholt, in the cartion of Zulphen, and in general on all the property, Idicas for all the other Princes and Sagaiosts of the Empire, who, having positions in Holland before the prefent war, have loft there in confequence of the war, all pretention to the exercise of their right, and to the cripoyment of their Tibe, the few of the same of their right, and to the cripoyment of their Tibe, and to the cripoyment of their

properties.

The little city of Huffer, fittated in the life of Betau, on

properties.

The little city of Huffer, finanted in the life of Betau, on the left bank of the Rhine, and its recritory, comprising Melbergen and Hulhayfen, as also some villages in the country of Kuyck, contained within the territory of the Baravian Republic, charles the properties of the properties (biens) agreed to in favour of the Batavian Republic, the little part of the properties (biens) agreed to in favour of the Batavian Republic, shall extend equally in proportion as the reform final be effected on those which depend upon the four new departments acquired on the left bank, of the Rhine, and which are fluited on the Batavian full, and also upon all the rights which might appectain to the French Republic on the full territory in confequence of the definitive union of these same four departments, in the hamanner that it shall not associated on the properties of the wanner that it shall not associated any pretence for any repetition whatever.

whatever.

The present concession involves in it to the advantage of the Revarian Republic, the abandon ment of the rents and revenues, in arrear, and now due out of the properties of, which this transfaction resures in the right and postRinon.

2. The French Pepublic, in transferring from the French to the Barayian Republic, in transferring from the French to the Barayian Republic, the occupation and postedior of all the properties (biga) and rights which belonged to the Electric Palattic, and all the other Prices and Seigniors of the empire with whom it has been at war, and which are situated within the extent of the Batayian Republic, promise and engages suither, on general peace with the empire, to procure

lie, by, virtue of our full powers, have figned the prefent steaty; and thereunto put our respective feals.

Done at Paris, 15th January, 1800, 6th year of Batavian liberty.

(Signed)' R. J. Schimmerrennick.

Ch. M. Tallerkanp.

CII. M. TALLEYKAND.

ADDITIONAL NATICES.

The countries, luch as Ravenden, the villages, and communes, the fovercignty of, which is transferred by the prefent treatly to the Baiavian Republic, are ceded, and re-ceded under the title of account upon the territorial indem by promified to the Batavian Republic by the 16th Article of the treaty of the Hague. The two republic proposition to come to an agreement upon the means of arriving at a complete extension of the Yoth Article of the Traty of the Fause.

(Signed) Ca. M. TALLEYKAND.

R. J. SCHIMMBELPENNINCE.

PARIS, Arar. 4.
Letters from Beine of the 27th ult. flate; that the army of Helvetia has received orders to delay hoffillies for fix davs longer.
Dubreton, the Chief Commillary at Dijon, has

Dubreton, the Chief Commission at Dijon, has received an official notice that the army of referve will be augmented to 85,000 men. Provisions of every kind are daily forwarded to that commune for the army of referve. Two hundred bakers and two hundred butchers arrived there a few

days ago. \
The army of Italy, which for fome time had The army of trary, which for some time may been reduced to four ounces of bread for each man per diem, is now at full allowance.

The British expedition to the Mediterranean,

t has been thought by many; was intended to lend a fuccour to the Turks against the French lend a fuccour to the Turks against the French army in Egypt. It is now supposed that Pitt will renounce this enterprise, fince the Sublime Porte has wifely determined to conclude a treaty of friendship with General Kleber.

The Marquis del Campo; formerly anhasisador from Spain to the French Republic, has been fluck with an apoplexy, at his seat near Madrid. It was the General Fallet, who is in the service of the Marquise of Anlarch and northe Public of the Marquise of Anlarch and northe Public of the Marquise of Anlarch and northe Public of the Marquise of Anlarch and norther public of the p

of the Margrave of Anipach, and not the Pruffian Ambasiador, who lately landed at Calais.

fian Ambaliador, who lately landed at Calais.

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

The report of peace is general in Pails.

General Berthiec will fet out to morrow for Dillon.

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 affured the Tribunate will fit twice a month, and that during the fummer another place will be provided for the purpose.

During the last Carnival, the Confort of the During the last Carnival, the Confort of the Archduke. Palatine had invited the Nobility of Ofen to a ball. At the time appointed they made their appearance; but not any preparations feemed to have been made, and their expectations were raifed to the highest pitch. Some time after the commany had affashfud, a wayer still appeared with raifed to the highest pitch. Some time after the company had affembled, a young girl appeared with a basket, containing tickets for property paymed by a number of the poor inhabitants of Osen, which the Grand Duchels had taken up, and for which she had, paid the sum of 30,000 florins. The amiable Princes declared that it had been her will be adult the sum of 30,000 florins. amiable Frinceis declared that it had been her with to apply the fum intended for the festivity to a nobler purpose, and convinced that the Nobility of Oren entertained timilar sentiments, the wished that they might share her pleasure.

General Mongat was lately in great danger An Imperial patrole, of 30 men, croffed the Rhine An tuperial patrole, of 30 men, croned the come, neir Neckerau, to reconneitre on that fide, when they advanced almost close to Muntercheim, thro which place Montau passed at the same moment, escorted by 18 hustres. A kirmish enlard, and the General owed his escape incress to the bravery of his attendants, and to the fleetness of the horses in his carriage. I'wo of his escort were killed, and five wounded and made prifoners.

hive wounded and made prifoners.

Among 400 French prifoners, arrived at Morlaix from England, fays the Hamburgh paper, there are three Irifhmen, who had been taken prifoners in the expedition of General Humbert to Ireland, and were under fentence of death, which they elcaped through the generality of three French grenadiers, who, at the time of the prifoners being exchanged, took their places in the prifon, and thus faved their lives, by facrificing their own liberty.

Almoft every day numbers of French emigrants

own liberty.

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

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, he French Journalist state, that certain Court Physicians have declared that the baths in Bohemia were much better calculated for the particular complaint which had obliged his Highness to quit the army!

naval flores, &c. On Tuesday and Wednesday, five vessels arrived

Cattle, abo

at Grangemouth with grain.
The Rev. Mr. Hall, of the Burgher Meeting-house, New Town, has received a call from a congregation of the same persuasion in Manchester, and on Tuefday last the Presbytery, which met

congregation of the lame perfuation in Mancheller, and on Tuelday laft the Prefbytery; which met here, sustained the call.

On Thursday, the Senate of the University of Glasgow conferred the degree of D.D. on the Rev. Roderick Mil. 2009. Sub Brincipal 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.

On Tuesday last, the Synod of Glasgow and Ayr met at Glasgow. There was no public business. The Synod unanimously voted their thanks to the Rev. Dr. M'Cullock of Bothwell, for his patriotic exertions in defending the rights of the Caurch of Scotland, relative to schoolmasters, and of being the mean of obtaining a decision in the House of Peers confirming these rights.

On Tuesday last the Synod of Fise met. The only business of importance before the Synod was a complaint preferred by Mr. Bell and others of the Presbytery of St. Andrew's, against a defined in Sid Pre Syrod was a complaint preferred by Mr. Bell and others of the Presbytery of St. Andrew's, against a defined in Sid Pre Syrod was a complaint preferred by Mr. Bell and others of the Presbytery of St. Knotew's, against a defined in Sid Pre Syrod was a complaint preferred by Mr. Bell and others of the Presbytery of St. Knotew's, against a decision of sid Pre Syrod was a standard of the Roder of Divinity; anent his being legally qualified to be ordained as Minister of the church and parish of Kingsbarns. After long and able debates from the complainers, in which they endeavoured to prove the perfect incompatibility of the two offices, the church of Kingsbarns being seven miles distant from the city of St. Andrew's, thereby rendering impossible the incumbent's discharge of both duties; and from Dr. Hills, on behalf of the Presbytery—The parties being removed from the bar, a motion was made and seconded, That the Synod construction of the Presbytery and proceed in the set fembly. The former one was carried by a great majority. Protests being taken, an appeal from that decision is to be made in the next General Affembly.

The East Lothian regiment of fencible cavalry The East Lothian regiment of fenoible 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 difbanded. About one hundred of the privates enbanded. About one hundred of the privates en-tered into regular regiments, chiefly into the Scots Greys, and 14th dragoons, and a confiderable num-ber received difcharges previous to their leaving quarters, and upon the roud. As the horles were all fold or taken into other corps, the men march on foot.

Some well disposed person sert on Sunday se'nnight, by post, a letter to Mr. Suraerland, one of the magistrates of Stirling, covering two guinea notes, to be given to the poor.

On Tuesday last a top hive of bees was found at

Ratho, which was put into a skep with work, and is doing well.

On Wednelday a fire broke out in a large house

On Wednelday a frie broke out in a large house upon the road side, about a mile eastward from Haddington, commonly called the Blue House, which totally confumed the premises and all the furniture, except one chest of clothes. Above 30-bolls of oat, which a neighbouring farmer had had in the lost of the house, to be afterwards ased for feed, were greatly injured.

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

HADDINGTON PRICES OF GRAIN—AFRIE II.

Wheat Barley Oate Peafe Beans.

Firlh, 498 6d. 478 6d. 460. 9 435. 0d. 455. 0d.
Second, 45. 66 47 0 41 0 42 0 42 0

Fhird, 37 0 36 0, 35 0 38 0 38 0

One person got 635. for hastening peas; another 50s. for beans.

SEQUESTRATIONS, &C.
Creditors of Gilkeri Macdenald, late fchoolmafter 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 sequestered 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, 22000; the 5th day of drawing, was also folder the above Office.

# Shippina.

LLOYD'S LIST .- APRIL 8-11.

LLOID's LIST.—Arait 8—11.

The Mirs Freich privateer of 22 guns was captured 316 ult, by the Amethyl frigate, and fent time Plymouth. The privateer had captured the Rose Bud of Guernier.

"The Jone Packet, ——, from Falmouth to Barbadoes and Jamaica, was captured the 18th of March, by the Vengeance privateer, of 16 guns and 135 men, in lat. 43, 46, long. 16, retainen the 32th ditto, off Cape Finiteer, by the Argo frigate, and is arrived at Falmouth.

"The Black Printe;"——, from Youghall to Strangford, is long.

loft.
The Amity, Hutchins, from Charleston to London, captured by a privateer, is recaptured by the Nyunph and Anichyls
frigates, and arrived at Cork
The Experiment, ——, from Havannah, is stranded, at

New York.
The Echo, Webb, from New York to Mountferratt, is ta-ken by a French privateer, carried into St. Bartholemew's, and condefined.

The Hamburgh ship Frederick Rocloss, bound to Charles-

The Hamburgh thip Frederick Rocloff, bound to Charlef-town, has foundered at fea.

The Hipe, Packer, from New York to Jamaica, is taken and carried into Guadaloupe.

The Delight, Williams, from Gibraltar to Bofton, is loft on Vine Yard Sand.

The Hope, Soutar, from Sunderland to Peterhead, is taken off Montrofe.

The Staffette, Whelbourn, from Elbing to London, is loft,

The Staffette, Whelbourn, from Elbing to London, is lott, near Straffund.

The Fancy de Jerfey, from Guernsey, to Leith, has been captured by a lugger privaterr, retaken off Gorce by the Speedwell cutter, and brought into Yermouth.

The Bon Success e Expedice, from Lisbon to China, is taken and carried into the Mauritius.

The St. Andrew, Howard, for London; and the brig Mary Ann, Bunnerman, were lost in a gale of wind at Orracebeza, in Jaunate, in Jaunate,

The Commerce, Woods, from Liverpool to Bolton, foundered.

The Minerva Barber, from London to Bolton, has been taken by the Minerva privaces, retaken by the Fifthguard frigate, and fent into Plymouth.

The Brothers, Wylie, from Jamaica to Glafgow, foundered

The Brothers, Wylie, from Jamaica to Chifgow, foundered at fea.

The Alknomack, Miller, from London to Charlestown, is taken and carried into Bourdeaux.

The Ranger; Crane, from Plymouth to Aberdeen, was taken the 27th Maroh off Stonehaven, and fent for the Tevel. The Prince John, Heffar, from Africa to a market, is lost off St. Lucie; people faved.

The fleet under command of Lord Bridport is arrived at Torbay from a cruize:

Avail 11.

La Virgioia French privateer; of 24 guns, and 53 men, was caputed the 5th inth. near Flambro Head; by the Latons, and fent into Yarmouth. The privateer had been but five days from Calais.

The Hippolyus, Crafs, failed from Gibratter early in D.

The Hippolytus, Crafs, failed from Gibraltar early in De-

camber, and has not fince been heard of.

The Albion, \_\_\_, and the Shaw Bickan, \_\_\_, the Reedimark, from Mudas to Barawia, with two or three American vessels, were captured in the Straits of Sunda, in Docember lab, the Clariffa privateer. Also a Portuguese vessel, and a Dane.

laft, by the Clariffa privateer. Also a Portuguese vessel, and a Dane.

The Aurora, Hunt, from Bahamas to London, has spring a leak, and hore away for Exmuda!

The Hercules, M Frainer, for Lendon, sustained copsiderable dainage at Bombay in a gale of wind.

The Princes Royal (late Company's ship); the Surprize, and the Joyce, —; the brits Hobart, —, and the Vigitant, —; and the Thomas (a Dane), were captured by a privateer on the coast of Sumarta, in Novethber 1st.

The Guckliche, Peter, —, is captured and carried into Jamaica.

From the French Paperi, 2d instant.

Jamsica. From the French Papers, ad infant.

The Belloma privateer, of Bourdeaux, has captured and carried into the port of Faffige, the Minerva of London; of 600 tons burden, armed with 14 guns, loaded with fugar, coffee

and cotton.

SOUND INTELLIGNCE.

It faill continues to that we during the day, with flight froils during the pickt. The ice in the Sound-fail lies laft.

Affacut, Mirch 29. Wind Southerly, calm weather.

April 70. Fifethire Packet, Scut, from London; goo'k—
Berwickfhire Packet, Law, from do do—Commercial Packet,
Hail, from do do—11. Hunter, Davidon, from Loffemouth,
bai alk—Maria, Nicholfon; from Stornaway, flates—Three
Brothers, Bröwn, from Monrofe, goods—Maliy Leighton,
Wilson, from do do—Lady Grant, Halkerston, from Aberdeen, do—finlater Scafield, James, from Portley, grain—
Ariadne, Cumning, from London; goods—Britannia; Gordor,
from do do—Uny Brauley, from Portley, grain—
Ariadne, Cumning, from London; goods—Britannia; Gordor,
from do do—Uny Brauley, when—Mary, Low,
from Cromarty, goods—Britannia, Gordor,
from Commercy, goods—Britannia, Gordor,
from Commercy, goods—Britannia, Gordon, do—Dainy
Javie, Stewat, from St. Andrew's, when—Mary, Low,
from Cromarty, goods—Brity, Barulon, from Perth, barley—
1.eith Packet, Campoli, from Hull, goods—Young, Orr,
from Cultofi:
Sallen—Wedderburn, Thomson, for Berwick, bark—
Ann, Sword, for Aberiken, do—Happy, Jean, Allan, for Berwick, goods—Leith Packet, Cumning, for London, do—
Maria, M'Conochie, for Campheltown, do—Hazard, Smith,
for Inverners, do—Pegy, Turcan, for Allea, ditto—Cyde,
Stewart, for Greeneck, do—Providence, Lines, and Providence, Lellie; for Inverheiching, do—Kany, Wilhart, and
Pheros, Robertson, for Newcastle, ditto—Kay, Birodie, for
Dunbar, do—Ruffel, Ford, for Montres, do—Commercial
Packet, Hall, and Eliza, Old, for London, do.—
The Roselle, Stables, is arrived at Junaica, from Leich.

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

EDINBURGH -- Printed by JOHN JOHNSTONE, for ROBERT PAUL, High-Street.