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THE  
**C A S E**  
 OF THE  
**PLANTERS of TOBACCO**  
 in *Virginia,*

As represented by **T H E M S E L V E S ;**  
 signed by the President of the  
 Council, and Speaker of the  
 House of Burgesses.

To which is added,

**A VINDICATION**  
 Of the said  
**Representation.**

---

L O N D O N :

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THE  
**C A S E**  
 OF THE  
 PLANTERS OF TOBACCO  
 IN VIRGINIA, &c.

IN A  
 MEMORIAL TO  
 HIS MOST EXCELLENT  
 MAJESTY KING GEORGE THE THIRD  
 BY  
 JOHN HENRY, ESQ.  
 OF THE BARR

LONDON:  
 PRINTED BY  
 J. BARNES, ST. PAULS CHURCH-YARD, 1782.



THE  
**C A S E**  
 OF THE  
**Planters of TOBACCO**  
 in *Virginia, &c.*



WE the Council and Burgeses of *Virginia*, the most ancient of the *British Colonies in America*, now met in a General Assembly; having under our Consideration the distressed State of the Tobacco Trade; which chiefly employs the Industry of the King's Subjects here, and is their only Support, find ourselves obliged, from a Sense of Duty to His Majesty, and our own Sufferings, to represent, The Progress of that Trade through a long Course of Years;

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the many Mischiefs that have attended it through the various Changes it has undergone by several Acts of Parliament; and the particular Hardships which are now imposed upon us by the unjust Dealings of most of our Factors, the Tobacco Merchants in *Great Britain*.

TOBACCO, after the Act of Tonnage and Poundage made in the Twelfth Year of King *Charles* the Second, until the First Year of King *James* the Second, was liable only to the old Subsidy of One Penny, and the additional Duty of another Penny *per* Pound; and during that Time the Duties were no great Burthen upon the Merchants; and the Frauds in the Customs (if there were any) were so inconsiderable, that they did little affect the Planters. But their principal Disadvantage then was, that the Use of Tobacco was not so much grown into Custom, and the Quantity imported into *England*, though it was vastly less than at this Time, did exceed the Consumption; yet it was a more profitable Trade, and perhaps yielded a much better Revenue in Proportion than all the Duties do now.

By the 1st of King *James*, an Imposition of Three Pence *per* Pound was added, to be paid with several Abatements by the Consumptioner before he should be permitted to receive it from the Merchant; and in the mean Time, the Merchant or Importer was obliged to give Bond with one or more sufficient Securities, or to procure two other Persons to become bound to the King, not to deliver any Tobacco

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bacco to the Buyer before the Duty should be duly paid; or, in Case he should not sell or export it before the Expiration of Eighteen Months from the Importation, to pay the Duty.

These Bonds were to be discharged by Certificate of the Buyer's having paid the Duty, or giving Bond to export it; and the Merchant or Importer was liable once in Three Months to account upon Oath to the Commissioners of the Customs, and his Warehouses to be searched for all Tobacco remaining in his Hands from Time to Time; and in Case he should fail to make Payment of the Duties which should be found due, his Bonds were to be returned into the Exchequer, there to be prosecuted according to the Course of Law.

Then there arose a sufficient Temptation to defraud the Customs, and the Running of Tobacco became soon a very great Abuse; but in other Respects the Course of the Trade was very little altered, the Price was raised in some Degree in Proportion to the Duties, and this Imposit was much better secured to the Crown, than by the Method introduced afterwards by the 7th and 8th of King *William*, which obliged the Importer to give Bond for the Payment of it at the End of Eighteen Months from the Importation, discounting for prompt Payment Ten, Six, Four, and Two *per* Cent. according to the Time, which was to be discharged by Debentures upon Exportation of the same Tobacco within Twelve Months. It was said that the former Method  
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of paying the Duty by the Consumptioner was found prejudicial to Trade, and grievous to the Merchants ; but Experience has not yet discovered any Advantage from the Merchants bonding the Duties ; nor were the People of *Virginia* acquainted with the Inconveniencies that were suggested to the Parliament, and were the Grounds upon which that Alteration was made ; but many Abuses did soon arise from thence in Regard to the King and People. The Merchants indeed had immediately an apparent Benefit by this Regulation ; for in all their Accounts afterwards, they charged their Commissions upon all the Duties, even when the Tobacco was exported, and only the first Penny paid, and the Moiety of that drawn back ! Which has been considerably aggravated upon the Planters since the further Subsidy of One Penny by the Act of the 9th and 10th of King *William*, and the one Third Subsidy by the 2d and 3d of *Queen Anne* were added ! So that at this Day, the Merchants Commissions may be generally computed to be above an Eighth Part of the net Produce of the Tobacco, in most of their Accounts, and upon many Sales to more than the whole Balance coming to the Planter. Divers Acts of Parliament have been since made in several Reigns for advancing the Trade ; and we conceive that the Prohibition to import Bulk Tobacco was so far useful, as to make the Running of it more difficult : Enlarging the Time for Exportation to Three Years, drawing back the whole Duty upon  
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Exportation, and reducing the several Discounts and Allowances upon the respective Duties to one uniform Abatement, have produced some good Effects. But so long as the Merchant is trusted with the keeping of Tobacco in his own Warehouses, and the Payment of the Duties continues under the present Method, we apprehend no Expedient will be found adequate to the Mischiefs designed to be remedied.

For, with respect to the King, it is very obvious from many recent Instances, that many of the Merchants are forced to contract Debts at the Custom-House far exceeding the Value of their Estates, which has occasioned the Loss of vast Sums of Money to the Revenue. The Planters find an unaccountable Difference in the Weights of their Tobacco when it is shipped off here, and when it is weighed again at the Custom-Houses in *Great Britain*, especially in *London*. It will be very clear from an Enquiry into the Balances paid every Year into the Exchequer, that not above one half of the Tobacco which must necessarily be consumed in *Great Britain* can have paid the Duties ; And it may be worth while to consider by what Means it has been possible for many Merchants who have fail'd, and thereby discovered the ill State of their Affairs, to maintain their Credit for many Years at the Custom-House.

It will be, without Doubt, a very great Difficulty upon us at this Distance, to give any clear Account of the Causes which produce

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duce such Evils, and whatever we are able to offer upon the Subject, may possibly amount only to a probable Conjecture. Yet if Recourse be had to the Number of Hogheads imported and exported, and a just Calculation made of the Weights of one Hoghead with another, (which may now be easily known from the several Custom Houses in *Great Britain*, as to *Virginia* Tobacco, seeing the net Weight when it goes from hence, by a Law lately made here, is marked upon every Hoghead by sworn Inspectors) there will remain a very pregnant Suspicion, that a considerable Part of the Frauds must proceed from weighing the Tobacco upon the Landing of it, either through Corruption or Negligence: And if this be probable, the Merchant having the Tobacco in his own Warehouses, or his Servants, Coopers, or Porters, may take out of a great Number of Hogheads a large Proportion of the whole, and yet by the Favour and Connivance of a corrupt Officer, when it comes to be weighed again for Exportation, may obtain a Debenture for a greater Quantity, and thereby not only defraud the Crown of the Duty which ought to have been paid, but even receive a Drawback for what was never paid: And we think it impossible to account in any Degree for such prodigious Frauds in another Manner.

We conceive it is no hard Matter for a Man of a small Fortune to make a considerable Figure in Trade by a large Credit at the Custom House; for if a Merchant, for Example,  
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enters Five Hundred Hogheads of Tobacco, which he sells for the Home Consumption, and bonds the Duties, though they are payable at the End of Eighteen Months, no Process can issue against him till after the Time allowed for Exportation, then he cannot be molested upon such a Bond within three Years, and so long he has to contrive a Way to discharge it, which may be done in this Manner: If he can procure the same Quantity every Year, by exporting the Consignment of every Third Year only, the Debenture (if any body will swear it to be for the same Tobacco that was entered Two Years before) will discharge all the Bonds that can be prosecuted against him, and reimburse him for what he was obliged to pay down for the First Penny: So by such a Management, a Merchant may trade with good Credit a considerable Time upon the Money he really owes to the Crown; and if he is very dexterous, may actually discharge all his Bonds, and by the Frauds in the Weights at the Landing and Shipping off, gain a great deal of Money. A flagrant Instance of this Sort, we are informed, was discovered by the Commissioners of the Customs, in the Case of Mr. *Midford*, and without Doubt many more have remained undiscovered.

As this Method of bonding the Duties turns so much to the Prejudice of the Crown, it is no less injurious to the Planters, not only because it cannot be expected, while such enormous Practices subsist in the Trade, that the Tobacco which really pays the Duty can sell

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at any tolerable Price; but the Merchants, especially in *London*, have it in their Power to oppress the Subjects of the Tobacco Colonies in many grievous Instances. One has been already mentioned in respect to their Commissions, and we must beg Leave to observe several others.

The Merchants, when they sell our Tobacco for the Home Consumption, think themselves under no Obligation to secure the Duties, but deliver it to the Retailer upon a long Credit, as they pretend; and if he happens to become a Bankrupt, they hold the Planter engaged to repay all the Charges of that Tobacco, including the Duties, and even their own Commissions. By this Means, a Man, whose Misfortune it is to have his Tobacco sold to a Bankrupt, will be brought in Debt to the Merchant Eighteen or Nineteen Pounds a Hoghead, besides losing the net Produce; which is so terrible a Circumstance, that some are obliged to make a further Allowance to the Merchant to make good all Debts; and those that will not submit to their Terms are continually exposed to Ruin, and he that has the best Estate is most in Danger.

The Tret and Clough, which is an Allowance to the Freemen of *London* upon all waisting Commodities, is another heavy Article upon us: It is deducted out of the net Tobacco which pays the Duty upon every Sale to any Retailer, and amounts to above Twenty Shillings upon a Hoghead. We are allowed at the Custom House Eight Pounds upon

a Hoghead by Act of Parliament for Draught, and Two Pounds for Sample; but this the Merchant in most Cases converts to his own Use, and thereby deprives the Planter of about Seven Shillings upon every Hoghead, and very often more. And whereas formerly all the petty Charges upon Tobacco did amount to little more than Five Shillings *per* Hoghead, which we conceive did exceed considerably what was really paid, the present Sett of Merchants have of late contrived to raise that Article to upwards of Ten Shillings in all their Accounts, and very frequently to more than Fifteen Shillings. One extraordinary Charge, among others, is Three Pence a Hoghead, amounting to between Four and Five Hundred Pounds a Year from *Virginia*, and as much from *Maryland*, lately imposed upon us, without our Consent, to defray their Expences in applying to the Parliament upon any Occasion to relieve us from the Hardships we groan under: How well they deserve this Money, will best appear from the Records of Parliament.

We do admit the Act of Parliament which last settled the Abatements upon prompt Payment of the Duties, was designed for the Good of the Planters, and is so on Account of reducing the Duties to what they are at present; but the Merchants have so determin'd by their own Decrees, as to ingross, in great Measure, the Advantage of this Discount to themselves. For it is the Misfortune of the greatest Part of the Shippers of Tobacco,



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not to be able to remit Money to pay down the Duties, though some are ; but they are obliged by the misterious Rules of Trade, to lodge in the Hands of their Correspondents double the Sum that would be sufficient for that Purpose, or at least a very great Overplus ; whereby the Merchant is manifestly in a much better Condition when he allows his Correspondent here the Advantage of the Discounts, than when he takes it to himself, and makes it not worth any Man's while to keep Money to make the prompt Payment of the Duties upon his Tobacco, seeing upon the Merchants Terms of allowing the Discount, and their unreasonable Delays in bringing the Money back to our Credit, no body can make Four *per Cent* Interest, and very seldom so much. Besides, the Planter without Money, must, in a fair way of Dealing, be very frequently, if not always, entitled to the Discount of Seven *per Cent per Annum*, allowed by the 9th of the late King, upon the Payment of the Duties within Eighteen Months : For it is a very great Abuse in the Trade, that the Merchants are too hasty on many Occasions in selling Tobacco, in order to raise ready Money for their own Purposes ; and though they keep their Accounts back several Years from their Correspondents, none of them will say that they never receive any Money upon the Sales of Tobacco within Eighteen Months from the Importation. Yet we know not one Instance of any Allowance being made upon this Article by any Merchant in *London*, though it has

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has been made by some few in the Out-Ports.

This is only an Epitome of some of our Grievances, and there are many other that cannot be properly mentioned upon this Occasion. But lest these should not be sufficient by their own Weight to undoe us, we are informed the Merchants have lately obtained an Act of Parliament, whereby an Affidavit before the chief Magistrate of any Town or Borough, is made equal to *viva voce* Evidence, for the Proof of their Accounts, however unjust or mistaken ; and the Nature of our Estates (which have from our first Settlement been under the same Circumstances that the like Estates are in *England*) are altered by making our Lands subject to the Payment of their Book Debts, in order to enable them to give us larger Credit. It will not become us, nor do we presume to dispute with the Wisdom of the Parliament ; but we are justly alarmed with the Consequences of the additional Power the Merchants will have now to oppress us more than they have ever done before ; and are apprehensive they cannot be restrained but by the Laws of their own Consciences, from making themselves Masters of the Estates in both the Tobacco Colonies, unless we can be relieved by the Parliament. And we persuade ourselves, that these Colonies who employ above Four Hundred Sail of Ships, maintain more than Four Thousand Seamen, consume of the Manufactures of *Great Britain* to the Value of near half a Million yearly,

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yearly, have so considerable a Share in supporting the Balance of Trade with Foreign Nations, and raise so great a Revenue to the Crown, without being one Farthing Expence to our Mother Country, will be thought worthy the Consideration of a *British* Parliament.

To this End we humbly Propose, that the Merchants be no longer solely trusted with the keeping of Tobacco, but that the same be deposited in Warehouses under the Lock and Key of the King and Merchant ; that all the Duties be reduced to Four Pence Three Farthings the Pound, which is the net Duty, at present, after discounting the Twenty Five *per Cent* ; that no Bonds be taken for securing the Duties upon Importation ; that all Tobacco be weighed when it is landed, and weighed again when sold and delivered out to the Retailer or Exporter ; that such Retailer pay down the Duty according to the last Weight, and only remain answerable to the Merchant for the Overplus of the Price ; that all Tobacco be exported Duty-free, and the same Time allowed for Exportation as is now ; and that some severer Penalties be annexed to the relanding of Tobacco delivered out for Exportation, or selling it at home : By this Method no Alteration will be made in respect to the Duty, but that will be better secured, and cannot fail of being encreased by suppressing the Multitude of Frauds, which must needs arise from the Merchant's having the Tobacco in his Power, and bonding the Duties : Many Perjuries will be prevented ;  
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the Merchant will then have no Interest in lessening the Weights, but for the sake of his Commissions will see that Justice be done to the King and the Planter, and the Custom-House Books will be a Check upon him if he does any wrong ; the Planters will be able to chuse their Merchants for their Probity and kind Treatment, and not for their Riches or Credit ; the Sword will be taken out of their Hands, and the Balance held more equally between them and us.

Yet we cannot doubt, but many Objections will be raised by our Enemies to this Scheme, and terrible Consequences must be foretold, to follow upon it, even with Respect to our selves : But however that may be, we have this Consolation in being assured, that we cannot be in a worse Condition than we are at this Juncture ; and if the Trade should not be restored to a better State, we shall at least be secure in our Poverty, and be defended from those who seek to undoe us.

*Signed in the Name and Behalf  
of the Council.*

ROBERT CARTER, *President.*

JOHN HOLLOWAY, *Speaker of  
the House of Burgeses.*

*Williamsburg, June  
28, 1732.*



A  
**VINDICATION**

OF THE

Representation of the **CASE** of  
the Planters of **TOBACCO** in  
*Virginia*; made by the General  
Assembly of that Colony.



**THE** Trade of the Tobacco Colonies is justly accounted one of the most beneficial Branches of Trade belonging to *Great Britain*; on account of the Revenue it raises to the Crown; of the Share it has in balancing the Trade with foreign Nations; of the great Number of Ships and Seamen which are employed in it; and the Consumption it occasions of the Manufactures of this Kingdom. And whoever will take the Pains to make an Enquiry into the State of this Trade for forty  
C Years

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Years past, must be convinced, that it has all that Time (some few Years excepted) laboured under the most singular Hardships that can be imagined; and will have Reason to wonder how a People, who possess so fine a Country, could have Patience enough to carry it on, without turning their Industry to something else that might be more advantageous to them.

But they have flattered themselves from Time to Time, that their Distresses, being chiefly occasioned by certain Abuses in the Payment of the Duties with which this Commodity is loaded, by running great Quantities without paying any Duty, and some bad Managements among themselves, might be relieved by a proper Regulation.

Accordingly several Methods have been attempted in the Colonies to oblige the Planters to make good Tobacco, and to prevent the Exportation of what is not fit for any Market, which is all that is in their Power to do; the Parliament in several Reigns have made Laws for advancing the Trade, and preventing Frauds; and those who have had the Direction of Affairs in the Treasury, have endeavoured to enforce these Laws, especially of late, by causing the Conduct of the Officers of the Customs to be more strictly look'd into, and removing

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ving such as have been found guilty of any Corruption or Negligence.

But the Legislature of *Virginia*, in a late Deliberation, being satisfied that none of the Expedients that have hitherto been fallen upon, have had the good Effect that was expected; and that they had little Reason from the late Conduct of some of their Factors in *Great Britain*, to hope for a thorough Reformation of Abuses by their Assistance; thought it necessary to lay open their Grievances, and to seek Relief upon a just Representation of their Case, which has lately appeared in Print, and been presented to the Consideration of the Publick.

That undutiful Paper has been long talked of about the *Royal Exchange*, been branded as the most scandalous and groundless Libel that ever was formed, and unworthy of any Regard or Examination; and has given Occasion to Abundance of Ridicule and Abuse upon the Person who came over to support it, as well from those who know he deserves no such Treatment, as from others who are willing to take every thing for granted that is said on one Side of a Question.

The Authors of it did not expect that every Gentleman in the Trade would look upon himself to be affected by the Charge

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it contains, because they left Room for Exceptions to the Characters of such as were above the base Practices they complain of; and the more, because most of them have at some time or other complained to their Correspondents of the Iniquities of their Brethren, and imputed some of the bad Events in the Trade to Frauds of this Sort.

They know very well how one of their own Members, about four Years ago, at several of their General Meetings, pressed them to join in an Application to alter the Method of collecting the Duties for the Reasons there mentioned;

And, if they desire it, I believe they may be informed of another, who is now among them, and has a Share in the present Opposition, that has lately urged upon the same Account, the Necessity of some Regulation. So that they have heard of these Evils before, and are the more inexcusable for laying aside all Regard to their Friends abroad (who have been allowed upon other Occasions to deserve a kinder Treatment,) only because they have presumed to complain of a Mischief so notorious.

But since they are so strongly united, not only among themselves, which rarely happens,

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but with the Retailers of Tobacco; (whose Interest I suppose is as different from the Planters, as that of the Buyer and Seller is in other Cases,) to oppose any Alteration in the Trade; and cry aloud for Proofs of the Facts that are alledged against them, and tend so much to the Dishonour of their Body, it will be necessary to illustrate the general Articles of that Paper, and to shew, how far they can be made out; and the rather, because these Gentlemen have been so fortunate as to raise a great Clamour in the Nation, and to make them believe that their Liberties are concerned in this Question.

It will be considered how difficult it is in a Case of this Nature, to bring a clear Evidence of many Instances of these Abuses; because People who combine to do any Mischief, will take Care to have no Witnesses against them, and are under very strong Ties not to discover one another.

But it happens that that Person, whose Name is mentioned in this Complaint, has left a Record against himself among his own Books and Papers, of his Method of dealing at the Custom House; whereby it appears, that in one Ship's Loading of 310 Hogheads, in the Year 1727, he defrauded the

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the Crown of near one Seventh Part of the Duties, by false Weights at the Keys.

An Account of which is thus abstracted and stated, every Article containing the Weight of Ten Hogsheds.

*Weights according to the Land-Waiters Books.*      *True Weights.*

| Hbds. | C. | Q. | L. | C. | Q. | L. |
|-------|----|----|----|----|----|----|
| 10    | 56 | 3  | 5  | 56 | 1  | 23 |
|       | 53 | 2  | 25 | 59 | 0  | 3  |
|       | 49 | 0  | 11 | 55 | 2  | 8  |
|       | 53 | 3  | 0  | 59 | 0  | 19 |
|       | 54 | 1  | 14 | 55 | 2  | 14 |
|       | 49 | 0  | 22 | 56 | 1  | 27 |
|       | 49 | 0  | 23 | 53 | 1  | 5  |
|       | 45 | 3  | 20 | 55 | 2  | 21 |
|       | 58 | 3  | 18 | 71 | 0  | 9  |
|       | 66 | 1  | 20 | 81 | 3  | 1  |
|       | 63 | 3  | 4  | 65 | 1  | 8  |
|       | 49 | 2  | 7  | 57 | 3  | 11 |
|       | 47 | 3  | 8  | 58 | 3  | 10 |
|       | 50 | 2  | 14 | 60 | 0  | 20 |
|       | 39 | 1  | 13 | 47 | 3  | 0  |
|       | 72 | 2  | 27 | 93 | 0  | 14 |
|       | 68 | 3  | 0  | 80 | 0  | 26 |
|       | 51 | 3  | 17 | 58 | 2  | 15 |
|       | 74 | 2  | 9  | 89 | 3  | 27 |

75

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| Hbds. | C.   | Q. | L. | C.   | Q. | L. |
|-------|------|----|----|------|----|----|
|       | 75   | 3  | 16 | 85   | 2  | 6  |
|       | 43   | 2  | 15 | 50   | 0  | 22 |
|       | 68   | 0  | 21 | 84   | 3  | 15 |
|       | 78   | 2  | 22 | 83   | 0  | 17 |
|       | 52   | 0  | 18 | 71   | 0  | 18 |
|       | 69   | 0  | 13 | 76   | 0  | 9  |
|       | 53   | 1  | 8  | 64   | 1  | 12 |
|       | 65   | 2  | 27 | 70   | 1  | 27 |
|       | 67   | 0  | 18 | 78   | 3  | 18 |
|       | 66   | 3  | 24 | 73   | 1  | 26 |
|       | 60   | 2  | 0  | 61   | 0  | 18 |
|       | 27   | 0  | 18 | 39   | 1  | 7  |
|       | 1779 | 0  | 9  | 2054 | 3  | 18 |

The Total of the Difference amounts to 30,893 futtle Pounds, and the Duty of so much was saved to the Factor, who, if he managed as well when he exported this Tobacco, might very easily gain as much more in Debentures.

A further Evidence of Fraud of the same Kind may be justly inferr'd from the extreme low Weights of great Numbers of Hogsheds in some Loadings, which will appear by some of the Books of the Land-Waiters.

Another very flagrant Case has by Accident been discovered, and happens to be very recent.

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A Tobacco Merchant stood bound at the Custom-house in several Bonds, for more than 4000 l. and the Time allowed for Payment was near expiring. Upon the Arrival of another Ship, he offer'd to enter 300 Hogsheads, to pay down the first Subsidy, and give Bond with Securities for the rest of the Duties; but the Officer, who was to judge of the Securities, thought fit to reject them. The Merchant was not at all discompos'd; went away, and in a few Days brought ready Money, paid down all the Duties, and of course was allowed the Discount of Ten *per Cent.* Soon afterwards he shipped off the same 300 Hogsheads, somebody was provided to swear they were the Tobacco for which his Bonds was given, and Debentures were obtained accordingly for upwards of 500 l. more than he paid down upon his Entry.

And I think fuller Evidence of Fraud, as well upon the Importation as Exportation will not be required? But Gentlemen will immediately say, that it amounts to no more than to prove the Guilt of two or three Persons; and the Reputation of the Rest of the Body must not be stained upon their Account.

To this I will only give a General Answer;

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swear; that there are Persons to be found, who will prove the same Things in many Instances, and in a continual Series, provided they may be secured against mentioning Names, whereby they must betray Friendships, and perhaps ruin Families.

And I think entering into a strict Enquiry about the Matter will be altogether unnecessary, if the Price of Tobacco sold with the Duty on for the Home Consumption be compared with the Price of what is sold for Exportation, almost in any Year that can be mentioned.

For Example, in this present Year Tobacco has been sold to Foreign Buyers from Two Pence Halfpenny to Three Pence Halfpenny; and nothing less than Two Pence, I believe, has been offered, which has been refused hitherto by every body.

Yet at this Juncture, the best Oronoko Tobacco is sold to Buyers in *London*, for the Home Consumption, for Seven Pence a Pound, which is not more than One Penny Halfpenny without the Duty. Now is it possible to suppose, that any Man will take that Price for any Commodity, that may be sold for another Market at Two Pence at least, without some very weighty Reason: And the Reason is

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plain:

plain : Those that do this have obtained Debentures for the full Quantity of their Entries at the Custom-house ; and what they sell at these low Prices has been got by Fraud clear of Duty.

I will mention further the Methods of carrying on these Frauds, as I have been informed of them, both by People who have been Tobacco Merchants themselves, their Book-keepers and Servants.

“ Upon the Arrival of a Ship, the  
“ Owner applys to two Land-Waiters,  
“ whose Friendship he can rely upon, to  
“ know if they can be appointed to Land  
“ his Tobacco; and if it happens that  
“ they are not at Leisure, he will delay  
“ it till they are disengaged. Then they  
“ will take all Opportunities to set down  
“ in their Books as many hundred Pounds  
“ less than the true Weight, as the Hogf-  
“ head will bear. If it is a Hoghead of  
“ an uncommon Weight of a thousand or  
“ eleven hundred, they will enter it six  
“ or seven hundred; and a Hoghead of  
“ seven or eight hundred shall be enter'd  
“ at five or six hundred; which are sup-  
“ posed to be the usual Weights of a  
“ Hoghead of Tobacco; but upon a very  
“ light Hoghead they will perhaps only  
“ deduct from 10 to 25 Pounds: All  
“ which

“ which is done as Time and Opportuni-  
“ ties offer, without being discovered by  
“ the Land-Surveyor.

“ The Coopers take all Opportunities  
“ of drawing a Sample from eight to ten  
“ Pounds out of a Hoghead before it is  
“ weighed, which the Land-Waiters will  
“ not see when they are in the Interest of  
“ the Merchant.

“ The Weighers too, as often as they  
“ can, will give a short Weight to the  
“ Land-Waiters, tho' they never let them  
“ know any Thing of it; but they take  
“ Care that the Merchant's Agent shall  
“ have Notice of those Hogheads, by gi-  
“ ving him the Landing Number of them,  
“ which is called the New Number. And  
“ as it is always in the Power of the  
“ Weigher to favour the Merchant, they  
“ seldom fail to do it, knowing they shall  
“ be well paid for their Civilities.

“ When the Land-Waiters settle their  
“ Books with the Ship's Husband, who  
“ is the Merchant's Agent, if any two of  
“ them agree in their Account, the third  
“ alters his Book to make it agree with  
“ theirs: So if the Husband has but one  
“ Land-Waiter in his Interest, there is no  
“ doubt of a Fraud: Then if the Marks  
“ upon the Hogheads are cut out, there  
“ is no Danger of Proof in Case of an In-  
“ formation. These



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These are the Methods used upon an Importation, and I have the following Account of what is done at the Exportation.

“ The Importer endorses on the Cocket by which he receives his Debenture, the Hogheads with the new Marks, and adds to the Weight of every light Hoghead as much as will make it amount to the ordinary Weight of other Hogheads : And to prevent a Discovery, he takes Care to have the Deputy Searchers in his Interest, that those Hogheads may not be weighed. But it is not the Custom to weigh more than two or three Hogheads out of the Number to be exported, and if they agree with the Weight endorsed on the Cocket, it is taken for granted the whole is right.

“ The Importer further takes Care to apply his Debentures to the discharging of Bonds of the oldest Date ; that he may have the Use of a considerable Sum of Money without paying Interest, which is the Occasion of such great Sums being lost by Tobacco Bonds.

“ But he does not rest here ; he must have the Benefit of the Discounts allowed for prompt Payment upon these old Bonds ; which is effected by paying down the Duties on one Ship's Loading, by exporting it at a convenient Time, and  
“ drawing

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“ drawing back out of the old Debt a Half Penny a Pound more than was paid.

This shews there is no such Absurdity in the Letter from a Member of Parliament to his Friends in the Country, as is charged upon it by a publick-spirited Letter published in the *Daily Journal*, March 2.

It appears to have been done in one of the Cases above-mentioned, and must be generally the Consequence of discharging Bonds given for the Duties of Tobacco imported at one Time, by the Exportation of what is imported at another ; which is openly avowed by every body to be the Practice, and thought to be very reasonable by some, who say the Trade cannot be carried on without the Credit which is obtained by this Expedient, and that the Acts of Parliament relating to these Duties, plainly intended some Advantage of this Sort to the Merchant.

But whoever will look upon the Form of Debentures in the Port of *London*, (how they are in other Ports I don't know,) will find it very difficult to acquit the Person who makes the Oath, of Perjury. Perhaps barely giving Credit without Interest, may be no great Disadvantage to the Crown and a proper Encouragement to a Merchant who pays a great deal of Money every Year at the Custom House : Yet that  
Mer-

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Merchant who will not be contented to be trusted without Interest, but will by such Means make the Crown pay him Ten *per Cent.* for using its Money, must be looked upon as a very unreasonable Person. And this is certainly very often the Crown's Disadvantage in this Particular: But sometimes it is turned very much to the Injury of unfortunate People, who happen to be bound as Securities in these Bonds, in this Instance, that some whose Bonds ought to have been cancelled, the Tobacco for which they were given being actually exported, have been imprisoned by Extents; because that for which they stood bound, was wrongfully applied to the Discharge of other Bonds.

This Species of Fraud, proved to be practised in *London* by the Merchants only, aggravated by what may be presumed to be done in the same Way in other Ports, because it is as easy, is such an Injury as the Planters, who are to be considered as the Fair Traders in this Case, would be too sensible of, without any more.

But some of the Tobacconists likewise employ their Talents and improve their Stocks in this Manner. They send cut Tobacco from *England* to *Dunkirk* and *Ostend*, which is exported to no other

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other End than receiving the Drawback. This cut Tobacco, if it may be so called, is made up of Stalks flatted and some bad Leaves, the Refuse and Sweeping of their Warehouses, out of which they place the fairest and most sightly at the Top and Bottom of the Cask, the rest being chiefly Dust and Sand. A Sample of this Sort can be produced, which is Part of Five Hogsheads that weighed Net 3077 lb. and were sold at *Dunkirk* lately at Three Farthings a Pound by a Master of a Vessel, who declared, his Orders from his Merchant were to throw it over board if it was not Sold, and 100 Pound was allowed the Buyer in that Quantity for Sand and Dust; since which, 11 Hogsheads of the same sort have been carried to the same Place.

Besides this, it has always been suspected, upon very good Grounds, that great Quantities, after being shipped off, and landed in Foreign Parts, are brought back again and run a shore in *Great-Britain*; and, as it happens, it can be proved that there are constantly Eight or Nine Sloops or other Vessels, from 30 to 60 Tons, that go backwards and forwards from *Ireland* to *Dunkirk*, making Three or Four Voyages at least in a Year: They go in Ballast, and load with Tobacco

( 32 )

Tobacco, carrying from 30 to 50 Hogsheds each; the Tobacco is shipped from *London* in Time for their Arrival; they break up the Hogsheds and repack them with Presses they have for that Purpose in Bales of 100 Weight each, not unlike Bales of Linnen; they take their Clearances for *Bilboa*, and make false Bills of Loading, and Charter Parties with fictitious Consignments to a Merchant there, for their Security when they put into any *British* Ports; for they generally proceed first for the *English* Coast, and as Opportunity offers, sell what they can; but if they don't do their Business there, they go on to *Ireland*.

All which summed up together, with the more inconsiderable Frauds committed by Saylor's, who run small Quantities from most Ships, make such a complicated Evil as no Trade in the World can stand against; and I hope, those who are so averse to any Enquiry into these Matters, if notwithstanding they should happen to be convinced of such pernicious Practices, will at least think it reasonable to hear, with Patience the Proposals that are offered to relieve a People who suffer so much by them.

We see, by these Means, a Foreign Market may be supplied with what is called

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called Tobacco, at so low a Price as must necessarily depreciate the Value of a better Commodity. Experience puts it past doubt, that a Man who has a Quantity of any Commodity which pays an high Duty, without paying any thing, will sell at any Rate, in order to be preferred to others who don't take the same Measures; and by the Frequency of such Bargains, every body is at last reduced to such a Price as must Disgrace their Management with their Correspondents; while the fraudulent Factors can afford to allow those that consign to them something out of their Frauds, so as to make their Accounts appear much better, and thereby raise a great Reputation Abroad for out-doing their Brethren, which enables them to do more Mischief.

I believe there are Gentlemen in the Trade who have heretofore accounted in this Manner for some very bad Sales, when none such have been rendered by others who were much inferior to them in Interest with the Buyers. But the Planters Misfortune upon these Occasions will be much more Conspicuous, from a View of some Accounts in several Years, of which I will give an Abridgment as follows,

E

Dr.

( 34 )

|  |                   |
|--|-------------------|
| <i>Ten Hogsheads</i>                         |                   |
| Duties, Freight, and other Charges,          | l. s. d. 165 15 7 |
| Commission, at 2 1 half per Cent.            | 3 16 4            |
|  | <hr/>             |
|  | 169 11 11         |
| <i>Forty Four</i>                            |                   |
| Duties, Freight, and other Charges,          | 652 9 4           |
| Commission, at 2 1 half per Cent. on 694 4 7 | 17 7 2            |
| Net proceeds,                                | 29 4 11           |
|  | <hr/>             |
|  | 699 1 5           |
|  | <hr/>             |
|  | Sold              |

( 35 )

|                                 |           |                |
|---------------------------------|-----------|----------------|
| <i>of Tobacco.</i>              |           | C <sup>r</sup> |
|                                 | l. s. d.  |                |
| Sold 5237 lb. at 1 d.           | 21 16 5   |                |
| Debitures and other Allowances, | 131 19 0  |                |
|                                 | <hr/>     |                |
|                                 | 153 15 5  |                |
| The Owner in Debt,              | 15 16 6   |                |
|                                 | <hr/>     |                |
|                                 | 169 11 11 |                |
| <i>Hogsheads.</i>               |           |                |
| Allowance for Damage,           | 4 16 10   |                |
| 7 Hogsheads at 3 d.             | 46 10 10  |                |
| 11 Hogsheads at 1 d.            | 23 9 9    |                |
| 1 Hoghead at 1 d. 1/2           | 3 4 10    |                |
| 5 Hogsheads Abroad,             | 22 16 10  |                |
| 1 Hoghead at 8 d. 1/2           | 14 19 3   |                |
| 16 Hogsheads at 1 d. 1/2        | 45 6 7    |                |
| 3 Hogsheads at 1 d. 1/4         | 10 14 2   |                |
| Drawbacks, &c.                  | 527 2 4   |                |
|                                 | <hr/>     |                |
|                                 | 699 1 5   |                |
|                                 | <hr/>     |                |
|                                 | E 2       | Other          |

( 36 )

Other Accounts might be produced of the same Sort; but these two will be sufficient to shew that the Planters may be brought in Debt at one Time, and have so low a Price at another, that it is impossible to subsist upon it: And so long as the Frauds and Abuses from whence all this Mischief is derived, can be committed with that Ease, which we see they may in the present Methods of the Customs, they can't hope to be in a better Condition.

Surely the Multitude of Frauds which are admitted by some to be practised in all Trades where there are high Duties, though not so clearly brought to light, cannot be thought a just Reason for opposing a Reformation of those in one Trade of so much Consequence, which cannot subsist if they are suffered to continue.

From whence proceeds that Zeal which now appears on all Sides to recover the Trade of the Sugar Colonies, but the Advantage arising from it to *Great-Britain*; yet if that be weighed in the Balance with the Tobacco Trade, all Mankind will give the Preference to the latter: And whether an effectual Method to compel the Payment of those Duties,

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Duties, which have been in Possession of the Crown for so many Years, and are perpetuated for different Purposes by the Laws in being, is not as reasonable a Remedy as what is proposed for the Relief of the other, must be submitted.

The next Article of Complaint, that the Factors Commissions are too high, some other Charges unreasonable, and taking to themselves all the Benefit of Discounts unjust, they will say is without Foundation; because a certain Author has lately averr'd, "That the Tobacco Merchants make no more Charges on their Correspondents than what is allowed and practised by Merchants in all Parts of the World (nay they omit many Charges which are allowed in other Trades) and they are also Charges which have been practised Time out of Mind with Allowance and Consent, and never so much as complained of; much less disputed, and are now trump up only to serve a Turn, by which the Author (whom he endeavours to answer) not only exposes his own Ignorance, but the Ignorance of his Prompter in mercantile Affairs.

Yet

Yet I will venture to advance what I have been informed of, and know to be the Truth in Relation to this Matter. The Factors Commission being charged upon the amount of Credit in every Account, appears to be very considerable in the two Accounts before mentioned, when the Planter is brought in Debt, or has very little for his Tobacco, and I think there it is too great a Reward for so bad a Bargain; but this is admitted to be a just Charge, because it has a long Custom to support it.

But I must dispute the Gentleman's Averment as to the rest, if he Means that they are just; and, I believe, if the Matter of Fact be against him, any Precedent he can produce from other Trades, or the Practice of a few Years, which he calls Time out of Mind, will hardly prove that when a Man really pays Five Shillings in any Articles, he ought in Account to charge double or treble that Sum.

I will do the Gentlemen in the Trade the Justice to say, that some of them are much more reasonable in these Charges than others; and I believe, if at any of their Meetings they would have

have settled a reasonable Rate upon the Planters, which none of them would exceed, perhaps there had been no Complaint; but when every body Charges more or less than another for the same Thing, People are apt to suspect some of them of doing Wrong.

In order to state the Matter truly, it will be necessary to shew two Accounts of several Sorts, one for Tobacco Sold in Town, with the Duty; and the other for some Sold without the Duty in the Years 1729 and 1730, being very near the present Question.

Dr.



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|   |                    |      |
|---|--------------------|------|
| Dr.   | <i>One Hoghead</i> |      |
| Old Subsidy of 739 lb. Tobacco, <i>l. d. s.</i> |                    |      |
| at <i>1 d. per Pound, 25 per</i>                |                    |      |
| Cent. deducted,                                 | 2                  | 6 2  |
| Custom, at <i>5 d. one third per</i>            |                    |      |
| Pound, <i>15 per Cent. off,</i>                 | 13                 | 19 2 |
|   | <hr/>              |      |
|   | 16                 | 5 4  |
| Entry, Landwaiters, and Bill                    |                    |      |
| Money,  | 0                  | 1 0  |
| Freight,  | 2                  | 0 0  |
| Primage, and petty Charges,                     | 0                  | 2 2  |
| Cooperage and Portorage,                        | 0                  | 2 6  |
| Cartage Home,                                   | 0                  | 0 9  |
| Warehouse Rent,                                 | 0                  | 2 6  |
| Brokerage,                                      | 0                  | 2 0  |
| Impost and Cocket,                              | 0                  | 3 0  |
| Cutting,  | 0                  | 2 0  |
|   | <hr/>              |      |
| Commission, at <i>2 one half per</i>            |                    |      |
| Cent.   | 0                  | 9 6  |
|   | <hr/>              |      |
|   | 19                 | 10 9 |

Sold

( 41 )

|   |             |               |
|---|-------------|---------------|
| <i>of Tobacco.</i>                            |             |               |
| Sold.   |             |               |
|   | Suttle, 812 |               |
| Tare,   | 86          |               |
| Damage,                                       | 30          |               |
| Draught and                                   |             |               |
| Sample,                                       | 8           |               |
| Tret,   | 26          | 150           |
|   | <hr/>       |               |
|   | 662         | Net, at       |
|   |             | <i>6 d. 2</i> |
|   |             | 18 12 4       |
| By the Ship for 40 lb.                        |             |               |
| Damage,                                       |             | 0 5 0         |
| Certificate for Allowance on D <sup>o</sup> . |             |               |
| at one half Penny <i>per Pound,</i>           |             | 0 1 8         |
|   | <hr/>       |               |
|   |             | 18 19 0       |
| The Planter in Debt upon Ba-                  |             |               |
| lance,  |             | 0 11 9        |
|   | <hr/>       |               |
|   |             | 19 10 9       |

F Old

(( 42 ))

| Dr.  | <i>Six Hogsheads</i> |                 |
|--|----------------------|-----------------|
|  | <i>l. s. d.</i>      | <i>l. s. d.</i> |
| Old Subsidy of 5190 <i>l.</i><br>at 1 <i>d.</i> 25 <i>per Cent.</i><br>deducted, | 16 4 5               |                 |
| Custom, at 5 $\frac{1}{3}$ 15 <i>per Cent.</i><br>deducted,                      | 98 0 8               | 114 5 1         |
| Freight,   |                      | 12 0 0          |
| Entry inwards, Bonds,<br>Bill Money, and<br>Landwaiters,                         | 0 6 0                |                 |
| Primage and petty<br>Charges, 2 <i>s.</i> 2 <i>d.</i>                            | 0 13 0               |                 |
| Entry out, Searchers<br>Fees, and Debentures,<br>2 <i>s.</i>                     | 0 12 0               |                 |
| Cooperage Inwards<br>and outwards, 2 <i>s.</i>                                   | 0 12 0               |                 |
| Porterage, Wharfage,<br>and Lighterage, 2 <i>s.</i>                              | 0 12 0               |                 |
| Warehouse hire, and<br>Cartage, 6 <i>s.</i>                                      | 1 16 0               |                 |
| Brokerage, 2 <i>s.</i>   | 0 12 0               |                 |
|  | <hr/>                | 5 3 0           |
| Commission on 150 <i>l.</i> 5 11,<br>at two 1 half <i>per Cent.</i>              | 3 15 2               |                 |
| Net proceed,   | 15 2 8               |                 |
|  | <hr/>                | 150 5 11        |

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| <i>of Tobacco.</i>   | <i>Cr.</i>      |
|--|-----------------|
|  | <i>l. s. d.</i> |
| Per the old Subsidy, 25 <i>per Cent.</i><br>deducted,  | 16 4 5          |
| Per Custom, 15 <i>per Cent.</i><br>deducted,   | 98 0 8          |
|  | <hr/>           |
|  | 114 5 1         |
| Per the Ship for 10 <i>lb.</i> Tobacco,<br>damaged, at 3 Farthings <i>per Pound</i> ,              | 0 2 6           |
| Per Certificate for Allowance on<br>10 <i>lb.</i> destroy'd, at 1 half Penny<br><i>per Pound</i> , | 0 0 5           |
| Per one Hogshead Sold.<br>Draught Tret.  |                 |
| Suttle 865 4 --- 33  |                 |
| Net 828, at 2 <i>d.</i> half Penny,  | 8 12 6          |
| Per 5 Hogsheads Sold.  |                 |
| Suttle 823 4 --- 32  |                 |
| Net 787, at 1 <i>d.</i> 7 8ths.  | 6 2 11          |
| Suttle 3531 16 --- 135   |                 |
| Net 3380, at 1 <i>d.</i> half Penny,   | 21 2 6          |
|  | <hr/>           |
|  | 150 5 11        |
| £ 2  | By              |

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By these two Accounts it appears, that the Factor charges besides the Duty, Freight and Commissions, for his Expences on one Hoghead 15 s. 11 d. in the first, and in the last 17 s. 2 d. and in both the Charge of Entry is 6 d. less than is in most Accounts; but the Article of Brokerage in the first Account for Tobacco sold for the Home Consumption, is charged by very few; we see a Difference in the two Accounts for Warehouse hire, and the same Thing may be observed, I believe, in any Accounts of two Merchants that can be produced.

And, I believe, few People will think the Planters much favoured in these Charges, when they are compared with what is left for them upon Balance; but the Uncertainty of them is most complained of. The People of *Maryland* made an Attempt very few Years ago to relieve themselves by sending a Person over, whom they proposed to set up for their Factor; but he found it too great a Task for want of Money and Credit, so he returned.

The principal Article of their Complaint was, that the Charges upon Tobacco was too heavy to be borne; and  
an

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an eminent Merchant in the City, in order to quiet their Minds and give them Satisfaction in this Particular, wrote the following Letter to one of his Correspondents.

*London, 15 Decemb. 1729.*

S I R,

‘ M R. — having shew’d me several Letters from his particular Friends; by which both he and I are convinced, how much it is expected and desired by a great many of his Correspondents, that he will make some Alteration as to the Charge in the Account of Sales; I was very ready, upon his first mentioning it, to acquiesce in giving our Friends that Satisfaction; provided, upon a serious Calculation of the respective Articles which make up the said Charges, we could find any one which could be lessen’d, without being certainly thereby Lookers ourselves; and by so doing, merit the Reflection of a whole Sett of People, (most of them of a much longer standing in Trade than us) for breaking in upon an old Custom out of private or sinister Views; when it plainly appeared that all the rest of the Trade were actually out of Pocket,  
‘ even

even more than the Charges *per* the Account of Sales: Accordingly Mr. --- and I having seriously considered the whole Affair, and gone over all the Articles which make up the Debet Side of an Account of Sales one by one, I shall here state and represent them to you, as with Ease and Justice they are accounted for:

Article 1. Old Subsidy: --- This is what we pay in Cash immediately to the Custom-house, before we can so much as Land a Hoghead of Tobacco of any Sort, either Sweets or Oronoko's.

Art. 2. All the other Duties --- is what we call the bonded Duties, and what we in the Oronoko Way (if possible to get Bondsmen) generally give Bond for, because of Exporting it again; but really 'tis so hard and difficult, and the whole Trade find such vast and frequent Inconveniences from that Particular, that the Commission arising on that Article, (altho' it seems to stick in some Stomachs) is the hardest earned of all you give us; I am sure, that could it be done without Loss in the Oronoko Way, as it is in the sweet scented, a great many would always chuse to pay down the whole Duties in Specie, rather than be teased

teased and made greatly uneasy for Bondsmen. The *Virginia* Gentlemen are in a full Confirmation of this, they all doing so, as well as I or any Body else, who import any sweet-scented, and can possibly raise Money, which they can sooner do than Bondsmen.

Art. 3. is Freight, which we pay full.

Art. 4. *Maryland* Duties, Ditto.

Art. 5. Primage and Petty Charges, which some charge 2 s. 2 d. others only 2 s. 1 d. and is accounted for in this Manner.

|                         |      |  |
|-------------------------|------|--|
| Primage,                | 6 d. | } is 2 s. 2 d. as charged in Account of Sales. |
| Wharfage and Lighterage | 6 d. |  |
| Mr. Perry,              | 3 d. |  |
| Husbanding the Ship,    | 4 d. |  |
| Watching & Drink, &c.   | 3 d. |  |

Art. 6. Entry Inwards, Bonds, Land-Waiters Fees, &c. which we charge 1 s. 6 d. for, and is accounted for:

|  |      |                         |
|--|------|-------------------------|
| Entry inwards and Bonds,   | 6 d. | } 1 s. 6 d. as charged. |
| Land-Waiters Fees,   | 3 d. |                         |
| Charges of Dinners, Breakfasts to the Husband and Officers while landing the Ship; with other incident Expences, | 9 d. |                         |
|  |      |                         |

Art. 7.

Art. 7. Entry Out, Cocket, Searchers Fees, Debentures, as computed.

Entry Outwards and Searchers, 8 d.  
Cocket Money, &c. 3 d. } 2 s.  
Debentures one with another, 1 s. 1 d.

Art. 8. Cooperage Inwards and Outwards, which we charge 2 s.

Cooperage on Board, 2 d.  
Ditto Landing, 1 s. 0 } 2 s. as charged in  
Ditto Outwards, 9 d. } Account of Sales.  
Refusing and Hoops, 1 d.

Art. 9. Portorage, Wharfage and Lighterage, which we charge 1 s. 6 d.

Portorage, Rehousing, and extraordinary Rumaging, 6 d.  
Weighing and shipping, 6 d. } 1 s. 6 d.  
Wharfage and Lighterage Outwards, 6 d.

Art. 10. Warehouse Rent and Cartage, Cartage, which is now

1 s. 2 d. and formerly only, 1 s. 0 } 2 s. 6 d.  
Warehouse-Rent computed only for three Months, 1 s. 6 d.

But we often keep it longer than six Months.

Art. 11. Brokerage, which we always pay 2 s. if charged.

Art. 12. Postage of Letters the same when charged.

Now

Now thus I have gone over and accounted for as near as I can the whole twelve Articles in your Accounts of Sales; and, in Truth, cannot say where with just Reason I could lessen any of them: But in Regard that Mr. --- and I think it may shew a Condescension and Readiness in us to oblige and please our Friends, he will this Year cut off 2 d. in the 5th Article, and make the petty Charges only 2 s. and on the 6th ditto 6 d. and so make that of Entry Inwards only 1 s. if any of them all will allow the least Deduction, it is the latter, because some Part of the Expence is uncertain, more or less, altho' I doubt seldom the last.

From hence we may observe, what a Farce this Trade is, and how People Abroad are imposed upon. The Charge upon every Hoghead of Tobacco in this Way of stating it amounts to 15 s. 2 d. when it is sold for Exportation; and in the Account I have produced it is 9 d. more when it was sold for the Home Consumption, tho' in that Case many of these Articles are wanting. Now, because this Gentleman speaks of a certain Rule and Custom for this Charge, I have examined a great many Accounts, and

G can't

can't find that any of them agree in these Articles: One Instance is given before in the Account of the six Hogheads, and more might be given if it were necessary.

There is the same Difference in Accounts of what is sold for the Home Consumption; every Factor differing from another, and very often from himself in these Charges, raising and abating as they think proper.

I have an Account of the Year 1694, where all the small Charges upon a Hoghead of Tobacco amounted to no more than 3 s. 6 d. and I observe in all the Accounts of a Gentleman who was in the Trade about Ten Years ago, no more than 7 s. 8 d. charged, besides Bill Money: Which is in my Opinion a very manifest Evidence that some of them do wrong, because all the Expence of every Importation and Exportation always was and is settled at a certain Rate.

They pay for every Entry Inwards, Bonds, Landwaiters Fees, and Bill Money, of any Number of s. d. Hogheads more or less, 9 s. 2 d. which was formerly divided upon the Hoghead at 6 d. afterwards at 9 d. and now double that Sum, but I will allow,

Petty 9

Petty Charges, — Wharfage 3 d. Lighterage 3 d. Loading 4 d. Tarring 1 d. Weighing 3 d. Porterage 3 d. Husband 4 d. 1 9

The 6 d. for primage they never pay; — and the 3 d. for the Trade is unjust, because the Money raised is applied to the Purposes of the Merchants, and now is made Use of to oppose the Relief the Tobacco Colonies desire.

Cooperage, 1 9  
Cartage 9 d. and Warehouse Rent 2 s. will make them ample Satisfaction in that Article, 2 9

In all 7 0

which is the most that ought in Justice to be charged upon a Hoghead that is not exported.

The Expence of shipping Tobacco off, added to this, makes the Total of the Charge upon every Hoghead of Tobacco, which consists of Wharfage, Lighterage and Porterage again 9 d. Brokerage 2 s. Entry out, Searchers Fees and Debentures, which upon every Entry amounts to no more than 1 5 10, and that divided upon the Hoghead from 20, to 1000 shipp'd off, may without any

G 2 Injustice



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Injustice be computed at 1 s. which will make but 3 s. 9 d. more, so that the whole Expence upon an Hoghead exported, ought not to exceed 10 s. 9 d.

And because the Merchants do upon all Occasions reproach the Planters Abroad, of the great Sums of Money they stand indebted to them; I would beg them to consider how much their Overcharges in these Particulars, and other Wrongs for so many Years, would amount to, and whether, if they were obliged to make Restitution, the Balance of their Debt would be considerable enough, to make it necessary to obtain an Act of Parliament to enable them to recover it.

The Author before mentioned says, " he does not know by what Authority  
" another Author undertakes to bring  
" little Differences (if there be any) be-  
" tween Merchants and their Correspon-  
" dents to the Consideration of the Pub-  
" lick, because he cannot be so weak  
" as to think the Ministry or Legisla-  
" ture will stoop so low as to concern  
" themselves in Affairs of so little  
" Moment.

And I agree with him, that this Matter is not fit to take up any of their  
Time,

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Time, nor are the People who make this Complaint so bad Lawyers as to desire an Act of Parliament, that a Merchant shall not charge his Correspondent more than he pays upon his Account; but when they were complaining of a Publick Mischief, it was not improper to mention a private Inconvenience, which will be probably redressed when these Gentlemen will be under a Necessity of making a new Contract with their Correspondents, from the proposed Alteration in collecting the Duties; and till then they know they can have no Redress.

The Dispute about Discounts, will without doubt be imputed to the *Virginians* as a most absurd thing; that they who have no Money at all, should desire Interest for any; therefore it will be necessary to state that Question as it really is.

The Parliament intended this Advantage to the Planter; in default of his Ability, the Factor takes it himself, which they all agree is the most valuable Perquisites in the Business, being 10 *per Cent* Interest for 18 Months: Then, as the Planter gives him an Opportunity of making so great an Advan-  
tage

( 54 )

tage of Money, he ought to take Care of the Person whom he trusts it to, and not look upon the Planter as his Security for one he never saw in his Life; and when he fails, to resort to him for the Principal Money, as well as this high Interest, even when all the proper Means for recovering it have been neglected, yet this happens frequently to be the Case of those that have no Money: On the other Hand, it is strange that those People who have Money, which sometimes happens, and appropriate it to the paying the Duties of Tobacco they send to *Great-Britain*, should not find the same Account in it, which the Merchants say they do. But in that Case, Men must be discouraged from infringing this valuable Privilege, and be convinced that no Advantage at all can be made of Money in this Way; which is done by this Method. The Charges upon a Hoghead of Tobacco, besides the Duty and Commissions, are about 3*l.* this the Factor always paid for every body, whether he has Money or not, in Consideration of his Commissions; the Duty upon a Hoghead may be computed generally to 15*l.* which is all that a Man ought to provide for this Purpose, but the Factor insists,

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if he will entitle himself to the Discounts, he shall find the other 3*l.* too. Then for 100 Hogheads of Tobacco, 1800*l.* must be lodged in the Factors Hands; when this is done, another 100 Hogheads is sent the next Year, but the former Consignment is either not sold, or no Money received upon it, which makes it necessary to provide the same Sum again: So that in the Course of very slow Payments, which is much complained of, a Man may keep 3600*l.* employed constantly for the sake of the Discounts upon 100 Hogheads, which will reduce them to a small Interest: And then for the sake of this Interest, he must trust without Security, and has no Objection to make against the Merchant's charging him with the Loss of the whole; whereas in the other Case, I fancy there might be some Room for Dispute.

This is one apparent Disadvantage attends the applying of Money to this Purpose, upon the Factor's Terms; but there is another as obvious.

A Man must always lodge Money to answer the Duties of the whole Quantity of Tobacco he sends, lest it should be sold at Home: But it may very frequently happen,

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pen, that all, or great Part of it may be exported, and then the whole Money, or so much as the Duty of the exported Tobacco amounts to, lies idle in the Factor's Hands; which possibly may be a Temptation to sell such a Man's Tobacco abroad, when it might be sold at Home. I mention this not for the Sake of making Reflection, but because I have heard Men of Money complain of it.

As to the *7 per Cent per Annum*, which is another Occasion of Complaint, I do insist, that the Tobacco Factors in *London* never having allowed any thing upon that Article to one of their Correspondents, must upon some Occasion have done wrong, because it can be proved that they are paid sometimes in six Months, sometimes in nine, and very often in twelve; then without any Question, the Person whose Money they receive, if he is not a Debtor, is justly entitled to this Allowance in Proportion as the Time of Payment is to 18 Months, which would be very considerable.

But the Answer they always give to these Matters is, that they lose Money by their Ships, and insure Debts for those that desire it for *Half per Cent*. which is the least Premium that ever was taken in the World.

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I know very well they have too much Reason to complain of Shipping; it has undoubtedly ruined many in the Trade, and I do not think they, or any body else, will employ Ships constantly in it upon the Terms they do now, if the Trade should be regulated as is proposed.

But many of their Losses in this Article are to be imputed to the Imprudence of some who send Ships to emulate others, without a competent Interest to load them; and the Gentlemen abroad know they have secret Advantages, which they never will depart from; and therefore they beat down their Freights by way of Reprizal.

Whereas when all Differences are adjusted, and their Profits ascertained, it cannot be supposed that they will have any Cause of Complaint in this Particular.

The other Matter of insuring Debts is not truly stated, for they do not insure Debts for *Half per Cent*. only. If a Correspondent desires to be insured, they charge him *Three per Cent*. upon the foot of the Credit, including all the Duties, as well for Tobacco sold for the Home Consumption, as for that which is exported; then they have *Half per Cent*. upon those Duties, which they either don't pay, or are not under any Manner of Hazard of losing;

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ing; so that they have so much more than Half *per Cent.* in this Article, as the Proportion of the exported Tobacco is more than the Home-Consumption; which, if the Gentlemen will allow very great Frauds, may be computed, as it always has been, to two Thirds; but if there be no Frauds, it is at least five Sixths.

And if, as they say themselves, this is not sufficient, because they frequently lose great Sums of Money, and for that Reason must have the Advantage of all the Abatements and Allowances at the Custom House, which were intended for the Planter, to balance some other Disadvantages and Hardships he lies under, and accumulate Charges they never pay besides; I do not know how any body but themselves can tell what Premium they have for Insuring, perhaps more than ever was given in any Case of equal Hazard.

Yet if this be allowed to be one Instance of their Goodness to the Planters, it is very uncertain how long it will continue; for whenever they cease to charge the Half *per Cent.* a Person who imagined himself under great Security before, may be ruin'd, because his Factor may say he did not insure in that Case; and I wish something of that Sort has not happened very lately.

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Therefore the Planters have no Reason to be contented in this Particular.

And there are other insupportable Hardships still remaining, which I agree are not altogether to be imputed to the Factors, but to the Nature and Circumstances of the Trade, and some bad Customs that have prevailed in it, only in *London*.

It is notorious, that their Tobacco is frequently plundered before it is landed; when it is weighed no more than Ten Pounds is deducted, and the rest pays the Duty; when it is sold, the Retailer must have large and unreasonable Samples, and one 26th Part for Tret of what remains, clear of Duty; besides, the Merchants must have other Samples, which are kept out of the Account.

This is clearly stated upon one Hog-head in one of the Accounts above-mentioned, by which it appears that 739 *lib.* paid Duty; only 696 is weighed to the Buyer, and out of that 8 *lib.* for Draught and Sample, and 26 for Tret, is deducted; so there remains but 662, for which the Planter receives a very low Price, not sufficient to balance the Charges.

And the same thing will appear in some Degree, I believe, in all the Ac-

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counts of Sales in *London*, of which I will give the following Specimen.

20 Hogsheds paid Duty for 15162 *lb.* of which only 14567 was delivered to the Buyer, and out of that was deducted 561 for Tret; so the Planter in that Account paid Duty for 1156 Pounds more than was sold,

8 Hogsheds paid Duty for 6357 *lib.* of which only 6221 was delivered to the Buyer, out of which was deducted 239 for Tret, whereby the Planter lost the Duty of 375 Pounds, which is a less Proportion than the former: But in all, the Difference is so great, that whenever Tobacco meets with a low Market, the Owner of it must be either brought in Debt, or have little or nothing to support himself and his Family.

These are the other Miseries of this Trade, which have been long known to those who are Trustees for the Planters; and it is hard, that in all their Meetings and Consultations, not one Step should be taken towards some Reformation; but that the last Result should be to preserve the old Methods, from whence no Good can be expected, and to oppose Innovations of every Kind.

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It is Pity some of that publick Spirit which at this Juncture appears so splendid among them, should never be exerted in Favour of a distressed People, by whom many have lived, and some got Estates; if not to forward one Scheme, to propose some other, in their Opinions more effectual, instead of crying out against all Manner of Relief.

The Remedy now offered to the Wisdom of the Nation, is to substitute some other Security in the Room of Bonds, and to turn the Duties from the Factor, that is, the Planter, upon the Buyer, Bonds, we see, produce vast Frauds, and are complained of by the eminent Merchant before-mentioned, as one of the greatest Difficulties the Factor lies under on Account of Securities. When they are deluded to become bound, what Destruction does it bring upon some of them, and how many poor Families do we see undone by it? It is plain from what has been said, how much the Planter is concerned to get them removed; But there is one Misfortune more, which will always remain, so long as they subsist.

The Market in *Holland*, which was one of the best in the World, is destroyed;

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stroy'd; considerable Merchants have been turn'd out of that Trade, and others discouraged from entering into it, because the Tobacco Factors used to send great Quantities thither, after the Market was sufficiently furnished before by their own Customers.

This occasions so much lying continually there unfold; subjects the Planter to a double Freight and Commission, besides other Charges; and at last produces a wretched Price: Which could not happen, if the Trade was not made subservient to the Necessity of discharging Bonds at certain Times, and drawing back the Money paid down.

Changing the Customs into Inland Duties, will be placing the Burthen right, upon those who make *50 l. per Cent.* of the Money they employ in Trade, and don't abate one Farthing to the poor Consumer on Account of the Frauds. The Factors will be eased of the Hazard of insuring Debts for so small a *Premium*; by which, they say, they have lost vast Sums of Money; and it is strange they should still desire to preserve so great an Inconvenience.

As to the Objections that are made against it in respect to the Planters In-

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terest, they are groundless and ridiculous, because nothing can turn more to his Prejudice than the present Method of the Customs, but destroying or lessening the Use of Tobacco; and I have not heard the most sober and experienced Merchants say any Thing of that Sort. The only weighty Reason I have heard offer'd is, that No-body will transact Business for the Planters, if this Scheme takes Place; and without doubt, it will be a great Affliction to them to part with such good Friends; but it is hoped a short Experience will change their Minds, and convince them of their Error: If not, the People of *Virginia*, who have the Misfortune to differ from them in Opinion; and for that Reason are not allowed to have common Sense in an Affair they have some Pretensions to understand, will be forced to own their Mistake, and will undoubtedly desire those Gentlemen to receive them again under their Dominion.

But in the mean Time, they desire to have the Reputation of knowing something in their own Affairs, and of complaining upon very just Grounds, without being led into it by the Contrivance and Artifice of the Ministry, which is unjustly



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unjustly and falsely reported. For if there was any Thing that gave Occasion to this Complaint, besides the great Hardships herein set forth, which it would have been a Reproach to bear any longer, it was the Failing of one considerable Merchant, some injurious Reports about the Credit of another, and a certain publick Sale at the *Virginia* Coffee-house, which was advertized by most of the Gentlemen in the Trade, who wrote most terrible Accounts of the Consequences of it.

It is hoped the Nation will not think themselves injured by giving a reasonable Relief to those Colonies; when they consider what Numbers of People they employ here; and that one Man there brings more Profit to this Kingdom than two Men in it. Which will not be the Case, if they should be driven to the Necessity of turning their Industry to Manufactures, which they are very capable of.

F I N I S.