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THE
SECOND PART
OF AN
ARGUMENT
AGAINST
EXCISES;

IN
ANSWER to the OBJECTIONS
of several Writers; especially with Re-
gard to that Part of the Subject, which
relates to the Power and Conduct of
the COMMISSIONERS and OFFICERS
OF EXCISE.

WITH
Some REMARKS on the Present State
of Affairs.

By CALEB D'ANVERS of *Gray's-Inn*, Esq;

*'Tis not in Mortals to command Success;
But We'll do more, Sempronius, We'll deserve it.*

CATO.

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THE
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In ANSWER to the OBJECTIONS of
several Writers, &c.

WHEN I first entered upon this Subject of *Excises*, I proceeded only on common Report and the Intimations given us of *such a Design* in a *Court-Pamphlet*, published last Summer; as well as in the Speech of a *certain honourable Gentleman* in the *House of Commons*. I thought such Hints, strengthened by the general Discourse of the Town, were sufficient to justify an Enquiry into *this Method of Taxation*; which I apprehended, and do still apprehend, to be of the most dangerous Consequence to the Interest of *Trade*, as well as the *Liberties* of the whole Nation.

I was however in hopes that the *honourable Gentleman* would have been induced to drop his Design, upon mature Deliberation; and therefore I spoke with some Diffidence, concerning the Execution

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cution of it. But the Seasonableness of such an Enquiry at the very Juncture, when I commenced it, hath been amply evinced by the Course of the Debate and other Circumstances of the strongest Nature; for it is very remarkable that none of the *ministerial Writers* have dared to disown the Existence of *such a Project*, in plain Terms, though They have spared no Pains to persuade us that We need not be under any Apprehensions about it. But the vigorous Resolutions of the Merchants of *London* and other great trading Towns in *England* are sufficient to convince every reasonable Man that the Design still subsists. *Such wise and cautious Societies* are not apt to take Alarms without some Grounds; nor can any *Minister*, of common Sense, be pleased to see the *Metropolis* of the Kingdom, as well as the Nation in general, inflamed to such a Degree; and therefore We have the strongest Presumption to believe that our *present Projector* would immediately endeavour to assuage these Heats amongst *so powerful and wealthy a Body of Men*, by giving Them some Assurances that He had no such Design, or had laid it aside, if That were really the Case. Instead of This, He hath confirmed their Apprehensions, and furnished Them with fresh Reasons for invigorating their Proceedings, not only by withholding any such Assurances Himself, but by suffering his *Advocates* to exert all their little Abilities, in Favour of *Excises*.

They have been so modest, indeed, as to mince the Matter, by declining the *Word* itself, as much as possible, and giving their *Scheme* the softer Name of an *Alteration in the Manner of collecting the publick Revenues*; but when They have been called upon to explain their Meaning, They have been either struck dumb, or obliged to confess that it amounted to the *same Thing*; but whatever Opinion

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these Gentlemen may have of their own Address, the People of *England* are not yet become such Bubbles, as to be decoyed into a Snare, with their Eyes broad open, under the most plausible Pretences of Ease and Advantage.

I foresaw very plainly, at my first setting out, that I should be annoyed in my Journey by a Mob of *Billinggate Scribblers*, who are always ready to throw Dirt, when They can do nothing else; but I made my Way through Them with great Contempt, and could not help smiling at their impotent Fury, as I passed along.

I was, indeed, somewhat surprized not to find either Mr. *Osborne*, or Mr. *Walsingham*, amongst the Number of my Adversaries; but since They have thought fit to decline the Contest, (though the *latter* hath done it, with a very extraordinary Air) I will not be so ungenerous as to insult Them with any farther Remarks on their former Writings, or their present Silence on *this Head*.

The *Advocates for Excises* having chosen to make their chief Assault in the *Daily Courant*, I shall now consider the most material of their Arguments, according to my late Promise, without concealing, or willingly evading the Force of Them, in any one Particular.

There are *several Writers*, who have appeared against me in this Paper; or, at least, have distinguished Themselves by different Names. — The Reader will now excuse me, if I stop a Moment, and take some small Notice of Them, before I proceed to the Substance of the Argument.

One of Them signs Himself *Meanwell*, and seems to be such an harmless *Goode* sort of a Man, though a little testy, that it would be cruel to ruffle his Disposition with any farther Remark.

Another

Another is pleased to subscribe his Lucubrations with the Name of * *J. English*; though, by his blundering Concessions, I should take Him to be of a neighbouring Kingdom; for He very frankly and fillily admits, that if a general Excise was to be laid, and levied by arbitrary and insolent Excisemen, supported by a standing Army; if the Repose of Families was to be disturbed at all Hours of the Night; and the Officers quartered upon the Traders; there would be Foundation enough for Complaint. — This Man, I say, cannot surely have lived long in England, or He must have an Head very oddly turned, to make such an Acknowledgment, in the present Argument; since This is the very Case of Excises; This is the Thing, which gives us so much Alarm; and lays the Traders under such terrible Apprehensions.

As *Carus* is only an hard Latin Word for dear Joy, I am inclined to believe that *this Writer* is the same with the Gentleman before mentioned, under another Name; for both his Style and his Manner of Reasoning seem to have a good deal of the same Hibernian Cast.

He undertakes, in the first Place † to unravel all those Knots and Perplexities, which Caleb hath, for many Weeks together, been knitting, with indefatigable Toil. — But how does He unravel these Knots? why, just in the old Alexandrine Way; He cuts Them asunder. He first lays it down as a Maxim that a Parliament cannot be influenced, or corrupted; and then concludes that no Taxes can be grievous, or unjust, which are imposed on the People, with the Consent of their own Representatives; for which Reason He tells us, in another Paper, †† that rai-

* See the Courant, Oct. 28.

† Courant, Dec. 12.

†† Courant, Dec. 19.

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ing Money ought to be spoke of no where, before it is mentioned in the House of Commons; and if They acquiesce in any Proposals of that Kind, there remain none else, to whom the Proposers are to account.

In the same Paper he is pleased to acquaint us that the Advocates of the present Ministry do not write for a Subsistence. I am glad to hear it with all my Heart; for if That were the Case, I am afraid They would soon come to want Bread; at least, under any other Patrons. But every Body knows these Writers to be Gentlemen of distinguished Birth, Fortune and Education, who enter Volunteers in the Service, and scorn to be concerned in the Property of a News-Paper; or to receive weekly Wages from a Printer; or quarterly Pensions from the Tr——y. It seems, indeed, a little dishonourable, and far beneath Persons of such an elevated Rank, to twit poor Fog and D'Anvers in the Teeth with their inferior Circumstances, and set Them forth to the World as a Couple of Parish-Aubors, who write Libels for Bread, and are of no other Importance than what depends on the Sale of their Two-penny Journals. This alas! is too true; for neither Fog nor I have given our selves any big Airs, as private Men, but have often acknowledged ourselves the Servants of the Publiick, and never pretended to any Regard from it, but what resulted from the Force of our Arguments, and the Weight of the Matter in Hand. It is therefore cruel to the last Degree, to take such Advantages against us, and reproach us with our low Condition; especially since We have no Opportunity of retorting any Part of the Charge upon our Adversaries. — They are known to be Gentlemen of eminent Distinction, as well as Abilities, who cannot be suspected of writing from any mercenary, or sordid Motives. — This, I say, is an hard Case upon us; but Fog and I must bear it as well as We can. In

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In the very * next Paper he is still more unmercifully severe upon us. He calls us *fallen Angels, impertinent little Fellows, Catilines, Jacobites, Traitors, Firebrands of Discord, Trumpeters of Sedition, Revilers of Power, and Canker-Worms in the very Heart of the Constitution it self*; with other polite Appellations of the same Kind, which he accumulates one upon another, 'till he hath quite run himself out of Breath. Nay, he even endeavours to rob us of that *poor Subsistence*, for which We are obliged to *write Libels*, by striking at the *Craft* itself; for *looking upon the Liberty of the Press as a most invaluable Blessing, and what ought ever to be preserved*, he thinks it absolutely necessary to CLOG it with an *Excise upon all seditious Journals, News-Papers and Pamphlets*. — Alas! God knows, the *Press* is already clogg'd with a *double Excise*; for We not only pay a *Duty upon Paper*, but another very heavy one for *Stamps*; by the *last* of which We are prohibited, under severe Penalties, from disposing of any of our *Commodities*, without an *Imprimatur* from the *Commissioners of the Stamp-Office*, who are properly our *Licensers*, as well as *Judges* in this Case; and our *Two-penny Journals* are reduced to the narrow Compass of *half a Sheet*; so that We are obliged to *fight*, as *Mist* once complained, *like Widdrington on our Stumps*. Thus, we see, *the Government hath already made itself a Gainer by Sedition*, according to *this Scheme*, and extracted some *Benefit even from Disaffection it self*. I must likewise put the illustrious *Carus* in Mind that *this excellent Regulation of the Press* was projected by his *honourable Patron*, with the same honest Design, which He mentions, of putting a *Clog* upon it. But it is not at all surprizing that *these Gentlemen* should

* Courant, December 20th.

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be ignorant that the *Press* is already put under the *Clog of an Excise*; since their Works are happily exempted from it; and they have the Pleasure to see them publish'd and hawk'd about the Country, *unstampt, and Duty-free*; by *Ministers and Officers of State*.

This Project, for loading the *Press* with a *new Clog*, is so much of a Piece with a * *late worthy Attempt* to revive the Practice of the *Star-Chamber* against *Libellers*, that it is very natural to think they came from the *same excellent Hand*; and as I am assured that the *reputed Author* is now embarked for the *West-Indies*, to take Possession of a *Place*, which he hath so well deserved of *this Nation*, I suppose he designed the *present Scheme* as his *farewel Gift, or last Legacy to the Publick*. — I heartily wish him a good Voyage, and cannot help condoling with his *Patron*, on the Loss of *so valuable an Advocate*; but he hath the Pleasure to reflect that although the publick Service of our *southern Colonies* made it necessary to ship off *one eminent Lawyer*; another hath been lately imported from one of our *northern Colonies*, who will be fully able, I hope, to supply his *Place*.

I now come to the *anonymous Writer in the Same Paper*, who followed me close at the Heels every *Saturday*, and entered into a more particular Examination of the Argument against *Excises*. *This Gentleman* pretends to reason, as well as rail; and therefore deserves a little more Regard than his *Brother Writers*; though I will undertake to prove, before I have done, that he hath not been able to take off the Force of any one material Objection against *Excises*.

* See the Doctrine of Libels discussed and examined, &c.

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I think I have fully proved, in my *Argument*, that the Collection of Subsidies, or Taxes, by *Officers of the Customs*, is more for the Ease of the People than by *Officers of Excise*. By *one*, the Trader is intirely Master of his Goods from the Moment he hath paid the Customs and landed his Goods; whereas by the *other*, though he hath paid the Excise, an Officer is at Liberty to come into his House, or Warehouse, at all Hours.

It hath not been denied, it cannot be denied, that *Excises* put the Trader under a new set of *Laws*, unknown to our ancient Constitution, and deprive Him of that inestimable Privilege, to which he is so justly intitled by *Magna Charta*, and of which he ought to be inflexibly tenacious; a *Trial by Juries*.

It is therefore very candid in the* *Letter-Writer*, so readily to acknowledge all the fine Things I have said of this invaluable Bulwark of the British Liberty to be true; and if it hath been found by frequent Experience to be equally true, as He asserts, that this Method of Trial is, in many Instances, liable to Exceptions, He will not surely contend that This is a Reason for taking it away, when He hath admitted that it screens the Small from the Oppression of the Great, and the Subject from the unjust Resentment of the Prince, or the Violence of his Ministers. — But by whom are these Objections to such Trials started? why by *one*, who pleads openly for granting new Powers to the Prince, or his Minister, and therefore may be justly suspected of being more in the Interest of the Crown than the People. I have read Volumes upon Volumes, in behalf of this glorious Privilege; but the *Letter-Writer* is the first Author within the Compass of my Reading, who hath

* Courant, November 11.

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professedly employed his Pen to depreciate it. Nay, I believe I may venture to defy Him, or his Patron, to produce one Treatise on the *English Constitution*, in which this Method of Trial is not highly extolled, as the great Security and Excellence of it, without any particular Exceptions. This is that *sacred Mound*, which was raised by our Ancestors to secure the Liberty and Property of every Briton, in his private Capacity, against the Invasions of tyrannical Governors; as *Parliaments* were instituted to guard our publick Liberties, considered as a Society, or aggregate Body. By *one*, We cannot be legally punished, either in our Persons, or our Pockets, without a fair Trial, and the Verdict of our Countrymen. By the *other*, We are not obliged to pay any Taxes but such as are authorized by the Sanction of our own Deputies; and in both these together consists the very Essence of our Constitutions, as a free People.

I am ready to grant that there are some Laws now in Force, besides Those relating to the Excises, which empower Those, who have the Administration of Justice delegated to Them, to proceed against various Kinds of Offenders in a summary Way, without a Trial by Juries. — But to what Cases do these Laws extend? Only to such as relate to Vagabonds, Hedge-Stealers and other disorderly Persons, who are known to live by pilfering, or can give no Account of Themselves. Nay, even These have the Liberty, in most Cases, of appealing to a *Quarter Session*, or, if They will not abide the Judgment there, to remove the Cause by *Certiorari* to *Westminster-Hall*; but is this Case in any Degree parallel to the Power and Proceedings of the *Commissioners of Excise*, from whom there is no Appeal but to inferior Commissioners, not only equally dependent on

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the Crown or Minister, but even too much under the Influence and Direction of the other superior Commissioners? Besides, the Fines, which Justices of the Peace are allowed to levy, are generally so small and trifling, that they hardly deserve mentioning, and for Crimes of a very different Nature from Those at present in Dispute; whereas the Commissioners of Excise have a Power of fining Men to such a Degree, even for petty Offences, as may prove their Ruin.

How ridiculous therefore is this Manner of Reasoning, when the Letter-Writer could not be ignorant that the Powers, delegated to Justices of the Peace, are, in almost every Instance, subject to the Cognizance and Controul of the Courts in Westminster; if the Parties condemned think Themselves aggrieved, and are advised to apply there for Relief.

It is true, indeed, that the Parliament hath thought fit, in many Cases, to give these Gentlemen larger Powers, within an hundred Years past, than They ever had before; which it is not my Business to condemn; though I have heard a Gentleman of the Law observe that it was giving up our Constitution by Piece-meal; but I think the Grant of such extraordinary Powers cannot be censured in stronger Terms than the Letter-writer hath done, when He says, with a very unbecoming Sneer, that if this great Jewel of Liberty hath been established and confirmed by the Legislative Power near threescore Times since the Norman Conquest, as I had observed, it may with equal Truth be affirmed, that the same Power hath, within little more than a Century only, thought fit to dispense with it above three Times as often.

He is then pleased to appeal to me, from my OWN EXPERIENCE, whether the Rights and

and Freedoms of the People, with Regard to their Persons and their Properties, were ever so extensive, or so well guarded or protected against any Incroachments from the Crown in any Age, since the first Foundation of the British Monarchy, as They are at present.

I really wish the Gentleman had not appealed to me, upon this Occasion; for I am sorry to say that I cannot give Him any Answer to his Satisfaction; though I think myself very cool, very dispassionate, and far from falling into any Convulsions.

He could not surely be unacquainted with my Opinion, concerning the Powers assumed by Secretaries and Messengers of State; as well as the Method of prosecuting Writers, by INFORMATIONS and SPECIAL JURIES, struck by an Officer of the CROWN; which I have intimated, as plainly as I could with Decency and Safety, to be a little inconsistent with Magna Charta and the common Privileges of Englishmen. It is somewhat surprising, I say, that the Letter-writer should be ignorant of my Sentiments on these Heads; since I have already published several Papers upon them, and have some more still behind, which the Publick may expect to see, upon a proper Occasion.

We have not, indeed, lately had any Instances of cruel Whippings, Brandings, slitting of Noses, or cutting off Ears, for what is commonly called Libelling; such Punishments being now declared illegal; but as far as the present Laws could possibly extend, I do not think myself obliged to acknowledge any Favour; and when I review the State Tracts of former Reigns, compared with Those of late Years, I am surprized at the noble Boldness of my Countrymen, in attacking the Measures of Ministers, and even the personal Characters and Conduct of the Prince, or the immediate Successor to the Throne, at a Time,

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a Time, when there was no *Freedom of the Press*, and before the *Liberties of the People* were established by any *Bills of Rights*, or *Limitations of the Crown*.

I thought thus much necessary, by Way of Digression, to shew the *Letter-writer's* want of Judgment, in appealing to me, upon this Occasion. — Let us now proceed to some other Parts of the same Paper.

It is true that the ancient Laws of this Kingdom have always had a particular Regard for the *Revenues of the Crown*, and allowed shorter Methods of Proceeding than *private Persons* are permitted to take with their Debtors. Our wise Ancestors were induced to make this Distinction in the Laws, because They esteemed the *Revenues of the Crown* to be set apart for the general Benefit, Security and Protection of the *whole People*. They looked on the *Prince* as their *common Father*; to whom they might always fly for Redress from Injustice and Oppression. It was constantly understood by Them that the *Revenues of the Crown* were in their own Nature appropriated to the *publick Service*, and could not without Violence be diverted, or anticipated to any other Purposes; nor, indeed, was it ever pretended by the *Courtiers*, till the Accession of King *James the First*, that these *Revenues* were a *private Patrimony*, and designed only for *Domestick Uses*, or to be disposed of at the Pleasure of the *Prince*. But though the *Crown* is not obliged to go through all the *ordinary Forms and Processes of Law*, yet certainly it is not at Liberty to act *contrary to Law*; nor can the *King*, any more than a Subject, seize on any Man's Estate, whether the Debt arise by *Bond* or otherwise, till a *Jury of twelve Men*, legally impanel'd, have found, by Proof on Oath, that the Debt

Y^r

A great Number of Eminent Citizens, Merch^{ts} & Traders of London, having come to the following Resolution.

To act with the Utmost Unanimity, and by all Dutyfull and Lawfull Methods, strenuously Oppose any new Excise, or any Extension of y^e Excise Laws, under whatever name or Pretence it may be attempted.

I have taken the Liberty to communicate it to you, and flatter my self it will be approved & imitated by

I shall make no Apology for this trouble, because it is the Interest as well as Duty of Englishmen to endeavour by all Just and Lawfull means to preserve themselves and Posterity from the fatal Bondage of an Excise, which seems most likely to be Effected by the several Burroughs speedily writing & Representing to their Members their Apprehensions and Abhorrence thereof.

I doubt not your Zeal in promoting with the utmost dispatch, what is of such vast consequence to the Trade and Libertys of this Kingdom, and am with the greatest respect

London

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London

1732

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Debt is really due to the Crown, and in what Sum. Nay, even after This the Person hath a Remedy, if He thinks himself aggrieved, by bringing his Bill, or Action, against the *Crown*; and many Instances may be produced of Cases, where these Demands have not been allowed in *Westminster-Hall*.

If This is a true State of the Case, I was not misinformed, when I said *that in all other Cases, except the Excise, the Dispute between the Crown and the Subject is left to the Determination of a Jury.* The Letter-writer is Himself misinformed, when He says that *it is far otherwise*; and He might have spared Himself the Trouble of that fine-spun Comment on the *Genius of the Laws of England*, as He terms it, *which hath always watched with peculiar and distinguishing Marks of Care and Favour over the royal Revenues*; for though it may be true, *that it would be neither decent nor prudent for the Sovereign Power, where-ever it is lodged, to have its Attention taken off from the Concerns of the Publick, by perpetual Contests, and Embarrassments with its own Subjects*; That is, according to my former Observation, when the *Prince* is considered in his *publick Capacity*, as the *Administrator of Government*; yet I can see no Reason why He should be exempted, in his *private Character*, from the same * *dilatory and expensive Methods, which are prescribed by the Rules of Westminster-Hall, in the ordinary Suits between Subject and Subject.*

This Discrimination cannot be thought unreasonable, when it is considered that the Legislature itself thought fit, at the *Revolution*, to make the same Distinction between the *publick Revenues of the Nation* and the *private Expences of the Prince*; by appropriating a particular Sum, under the Name of the *civil List*, which hath since been very amply

* *Courant, Nov. 25.*

increased,

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increased, for the Maintainance of the royal Household, and the Support of the Honour and Dignity of the Crown.

I have dwelt the longer upon this Head, because the Letter-Writer hath made it the Subject of two whole Papers, and talk'd of *Prerogative* in a much higher Strain than I think becomes a good Englishman since that memorable Æra, when our Liberties received a new Confirmation; but as Mr. * Osborne hath thought fit to recommend the Growth of *Prerogative* to my Care, I shall take a proper Opportunity of examining that Affair, and setting it in as clear a Light as I am able.

The Letter-Writer charges me with being as much mistaken in my next Assertion; where I affirm, that in all Disputes between the Crown and the Subject, in Cases relating to the Customs, the Merits of the Cause are left to the Decision of the Law, according to ancient Usage, in the ordinary Courts of Justice. Now it unfortunately happens, says He, that the Fact is quite otherwise; and to prove this, He instances the Statute of the 6th Year of the late King, empowering Justices of the Peace to condemn run and unaccustom'd Goods in the same summary Way, without the Concurrence of a Jury. He then exults in the following Strain. I could wish, indeed, that unlucky Law had been repeal'd, before the Gentleman had engaged his Pen in the present Enquiry; because, if not the Constitution, yet at least all his fine, elaborate Arguments have been subverted by it; and all the ingenious Objections, that He hath rais'd against Excises, will, whilst that Act continues in Force, be equally strong against Customs, and in some Respect or other affect every Branch of the publick Revenues. — Would not any Body naturally conclude from hence that this Act was a

* See the London Journal, Nov. 18, 1732.

Customs

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Custom-house Law, and the Execution of it put under the Commissioners of that Office? Whereas it is an Excise Law, in the strictest Sense, and particularly complain'd of as such in * one of my former Papers. The Letter-Writer therefore might as well have mentioned the famous Tea-Act, or any other Excise Law, as an Instance that the Customs are liable to the same Objections; which I have made against Excises. But This is such a palpable Evasion and Fallacy, (to give it the softest Name) as any fair Reasoner would scorn to make use of, and can be calculated with no other Design than That of imposing on Those, who are unacquainted with such Affairs, or may not give themselves the Trouble of consulting Acts of Parliament.

Let the Reader therefore determine whether the Letter-Writer had any Reason to triumph in such an extraordinary Manner, as if he had clinch'd the Argument at once; or rather whether he ought not to be ashamed of having Recourse to so mean and scandalous an Expedient.

I am however glad to find it admitted by this Gentleman that a Tax, which, in our Constitution, is nothing more than a voluntary Contribution of the People, to defray the Expences of the Government, ought to be levied without any Circumstances of Severity, or Rigour, — and that the Crown, or Persons employed in the Collection of it, are accountable for every Shilling of it to the Representatives of the People. — But I can by no means agree with Him that an Excise is the readiest, easiest and cheapest Method of collecting Taxes, as well for Those that are to pay, as Those that are to receive these Contributions; or that the People ought not to puzzle themselves with idle and useless Enquiries, whether or no the Method propos'd is conformable to

* See the Argument against Excises, p. 47.

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the ancient Way of gathering the publick Revenues.
— It certainly behoves a free People to regard the *ancient Ways, or Land-marks*; and whatever *this Writer* may think, it is far from being *perfectly indifferent to the fair and generous Trader, whether He pays Excises, or Customs*; or whether He is under the *Laws of one, or the other*; for herein consists the Difference to the *Trader*, considered only in that Capacity; and though *some Persons*, who want to increase their Power, may desire to have it believed that an *Excise* will affect only a *few little, tricking, clandestine Dealers*; there are others, who can shew that it will establish the iniquitous Traffick of *such Men*, and be prejudicial only to the *fair and generous Trader*.

It is acknowledged by us, and We have taken no small Pains to prove it, that all Duties must ultimately fall upon the * *Consumer*; and therefore We argued that an *Excise upon imported Commodities*, necessary and convenient for Life, is really a *Tax upon the whole People*; but We observed, at the same Time, that it is not only a *Badge of Slavery* upon the *Merchant and Trader*, who think themselves *Englishmen and Freemen*, as well as their Fellow-Subjects; but is likewise a Clog upon their *Trade*, and must necessarily reduce it, as well as the *Revenues*, by inhancing the *Price of Commodities* so excised.

It therefore betrays the great Ignorance, or something worse, of the *Letter-writer*, both in the Theory and Practice of *Trade*, when He argues that because the Weight of all *Taxes* centers at last upon the *Consumer*, no Part of the Burthen can possibly fall upon the *Dealer*. It is reasonable to believe, and We know it by Experience, that the *Dealer* always includes the *Taxes*, as well as *other extraordinary*

* See the Argument against Excises, p. 55.

Charges

Charges occasioned by Them, in the Price of his Commodities; and therefore the *Consumer*, may be justly said to pay them, in the last Resort; but will *this Gentleman* pretend to assert that *Taxes* bring no Burthen, no Difficulty, or Loss upon the *Trader*, by taking the Money immediately out of his Pocket, which He could otherwise employ to great Advantage, and giving a Check to the Circulation of his *Trade*? It is the Plenty, or Scarcity of any Commodity, in Proportion to its Vent and Demand, which must always rule in these Cases, and by which the *Trader* will make more or less Profit in his Dealings. *All Things*, says Mr. Locke, *that are bought and sold, raise and fall their Price, as there are more Buyers, or Sellers. Where there are a great many Sellers to a few Buyers, there, use what Art you will, the Thing to be sold will be cheap. On the other Side, turn the Tables, and raise up a great many Buyers for a few Sellers, and the same Thing will immediately grow dear*— The Truth of this Observation is demonstrated by Experience in almost all our Duties upon *Commodities* in general, and fully exposes the Absurdity of the *Letter-writer's* general Argument, *that whatever temporary Inconveniency the Dealer may sustain, either by the Duty itself, or by the Method of collecting it, the Consumer bears the Burthen of it all at last; and that an Excise is so far from carrying that Terror and Air of Arbitrary Power along with it, that on the contrary it is, in a thousand Instances, undeniably true that the Trader reaps considerable Advantages from it, and knows how to levy the Duty upon his Customers with much greater Severity than the Officer levies it upon Him, and laughs in his Sleeve, no doubt, to find Himself mentioned, upon this Account, in Terms of so much Pity and Commiseration.*

This is a most extraordinary Way of Reasoning, and would equally serve to justify the Imposition

of any *Taxes on Trade*, no matter how high, or in what manner collected; but whatever *this Writer*, or his *Patron*, may think, such Methods of Proceeding, by laying grievous Impositions on *Trade*, have already deprived us of some valuable Branches of it; They have been a great Discouragement to others; and, if pursued much farther, will be attended with such a Diminution of our *Importations* (the necessary Consequence of lessening our *Exportations*) as to occasion not only a great Decrease of the *publick Revenues*, but Want of Employment for considerable Numbers of our *Traders*, *Manufacturers* and *Artificers*, as well as for our *Ships* and our *Seamen*.

If therefore it were really true that the *Consumer* bore the whole Burthen of *all Taxes* laid upon *Commodities*, whether They are collected at the *Excise-Office*, or the *Custom-House*; yet surely his *Ease* and *Benefit*, in the Manner of paying Them, is not the only Point to be consulted, without having any Regard to the *Trader*, though the *Buyer* may pay Him back every Farthing of the Money, which He originally disbursed for the Duty, with a considerable *Premium*, as it is alledged, for *prompt Payment*. This seems to be a very odd Doctrine, in a *trading Nation*, and must no doubt be highly agreeable to the *Mercantile Part* of it.

On the contrary, We lay it down as a Maxim, eternally true, that the greatest Regard ought to be paid to *Merchants*, who are the Springs and Life of all our *Foreign* and *Domestick Trade*, by the Stocks they employ in it; and that all Discouragements, which are laid upon *Them*, are so many Discouragements to the *Trade* of the Nation in general.

But even a total Conversion of the *Customs* into *Excises*, would be so far from being of any *Ease* or *Benefit* to the *Consumer*, (supposing his Interest only

only is to be considered) that it would have a quite contrary Effect. It cannot be any *Ease* to the *Consumer*, to lie under the Necessity of having a *Permit* for any Quantity of Goods, which He may have Occasion to buy at one Time, beyond the *Quantity fixed by Act of Parliament*; or to have his House liable to the Inspection of *Excise Officers* at all Hours, if He should purchase more than *such Quantity*. Nor can it be any *Benefit*, to pay dearer than otherwise for what He may consume, and run the Hazard of having his Goods seized, if sent without a *Permit*, or not delivered within the Time allowed by it.

If there are several unanswerable Objections against *Excises*, on other Accounts, (as undoubtedly there are) it can be no substantial Argument in their Favour, though *it could be demonstrated*, as the *Letter-writer* asserts, that *those Revenues, which are under the Care of the Commissioners of Excise, are under better Regulations, and are collected with much less expence than any other whatever, or that the whole Charge of paying and maintaining this standing Army of Excise Officers, amounts to no more than barely Six-pence in the Pound.* But it is well known that *these Revenues* are not collected at less Expence than *any other whatever*. The *Land-Tax*, for Instance, will produce more Money with less Charge of Collection; and I have been informed, by Persons conversant in these Affairs, that a *Shilling in the Pound* will not answer all the Expences of collecting and better securing the *Duties of Excise*. However, it will be Time enough for *this Writer* to compliment the *Commissioners of that Office*, at the Cost of the *Commissioners of the Customs*, when his Assertions, on this Head, shall appear confirmed by Facts laid before *Those*, who have a Right to enquire into the Charges of collecting and securing all the *publick Revenues*.

I have been pretty large in my Observations on *this Paper*, because it contains the chief Substance of his Argument; which He hath only spun out in the succeeding ones, and endeavoured to enforce with wordy Comments, of little Weight, when duly considered.

In his *next Letter**, (to take them in Course) He complains of *prevailing Prejudices and popular Opinions*; and seems very uneasy that I have secured the Attention and obtained the Approbation of the Publick, by falling in with this favourite Humour — I have taken some cursory Notice of these Complaints in † one of my former Papers, and shall only add that the publick Approbation of my Writings, upon this Subject, is a sufficient Reason for a wise Man to give up a Scheme, which appears to be so disagreeable to the Inclinations of the whole Kingdom. This will be the only Way to deprive Me of so popular a Topick; and I wish to God that He may soon do it! — But I must put his Advocate in Mind, that He seems to be a little unhappy in his Comparison, upon this Occasion; for it is not the Craftsman, but a much more powerful Gentleman, who comes armed in Brass, like the great GOLIAH, the Champion of the PHILISTINES, and bids Defiance to the Host of ISRAEL.

We are ready to admit, that human Wisdom hath never yet been able to frame one such plain, simple, general System of Laws, as to comprehend all Cases, Circumstances and Occasions. We likewise acknowledge, that those illustrious Patriots, who make the most shining Figure in the British Annals for their great Abilities and unshaken Integrity, have always been the most forward to propose, and the most zealous to support the making Changes and Alterations in the Laws and Customs of their Country —

* Courant, Nov. 18.

† See the Argument, p. 39.

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But with *this Writer's Leave*, the Changes and Alterations, which those Patriots have made, were of a different Nature from That, which He is contending for at present. They were calculated to secure the People from the Power and Influence of the Crown; not to give additional Power and Influence to it. They were Changes and Alterations, which They found necessary to preserve the Constitution free and uncorrupt; not to put it in the Power of the Prince, or Minister, to subvert it. And though *this Gentleman* may be led by Interest to compare the Changes and Alterations, made by those illustrious Patriots in former Times, with the Project now in Agitation; there are Few, I believe, so weak, as to approve the Comparison, or to look upon those Gentlemen, whom He calls with a Snear the Patriots of our own Times, as a desperate Set of Conspirators, who are engaged in a Design of tearing up the Constitution by the Roots, and subverting the whole Order of Things; because they have endeavoured to redress several Grievances, and to reform some Abuses, which have crept into the Frame of our Government.

If This should appear to be the Case, they have done their Duty; and the Nation, whose Interest they have consulted, will acknowledge their Services; notwithstanding the slanderous Imputations, which the Letter-Writer and his Associates may endeavour to fix upon them. When Projects are concerted and openly avow'd, for loading the People with new Excises, it is high Time for Them to take Fire, and endeavour to defeat them. I don't know whom *this Gentleman* may mean by Those, whose Duty it is to offer such Proposals to the Parliament. I hope nobody will think it his Duty to do it; or, at least, that the Parliament will think it their Duty to reject it. But if He means the

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the *Ministers*, I must beg Leave to put Him in Mind that *those Gentlemen* have no particular Privileges, or Functions, in the *House of Commons*. They may advise his Majesty to recommend any Thing, which They judge for the publick Service, to the Consideration of Parliament; and, if They are *Members*, may endeavour to support it by Speaking and Voting; but They have no Pre-eminence there above *other Gentlemen*; nor ought their Recommendation to be deem'd, in any Manner, authoritative. They are to be considered only, in *that Place*, as Persons representing some *particular Body of the People*; and, in Conjunction with other Members, making Laws for the Good of the whole Kingdom.— This is the only Light, in which the *Servants of the Crown* ought to be looked upon in *that Assembly*; and though *some Gentlemen* may be more immediately concerned than *others*, that *Supplies* be granted, and *Funds* raised to answer them; They move both the *one* and the *other*, as *Members of Parliament*, not as *Ministers*; for though We may reasonably suppose that They often weigh such Points in their own Minds, before They move Them in the *House*; yet I believe the Parliament will not allow *any Man* to tell Them that He hath settled the *manner of raising the Supplies* in his own Closet, and therefore it requires no *farther Consideration*— But to proceed.

If it is true that the Laws of Excise lay the Trader under greater Hardships and Difficulties than Those, relating to the Customs; that They carry more Terror, and are executed with more Rigour; I think, in such a Case, the Traders ought not to be subjected to them; though the Savings to the Publick, in the Expence of collecting the Revenue, should be as considerable, as the *Letter-Writer* would willingly

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ingly have us believe; for though He is pleas'd to call Them a *few particular Persons*, They are certainly the most considerable Body of Men in the whole Kingdom; and therefore ought not to be *oppressed*, or distinguished with *Badges of Slavery*, in this Manner. As to his other Arguments about the *general Benefits*, which will accrue to the Nation from *this Scheme*, They are so contrary to Reason, Experience and Demonstration, that They deserve no Answer.

In the Conclusion of this Paper, the *Gentleman* recurs to his former Topick of *Prerogative*, and acquaints us once more that there are other Cases between the *Crown* and the *Subject*, besides those of *Excises*, where the *latter* hath not the Privilege of being tried by a *Jury*. I have said enough upon this Head already; but the *Gentleman* having been at the Trouble of consulting his *Law-Books*, and rummaging up an *old Statute*, which He seems to think very much to the Purpose; it may be thought unfair, perhaps, to let it pass intirely without Observation. He tells us, that by the *Statute of 33 Hen. 8. cap. 39*, every Bond made to the King is in the Nature of a *Statute Staple*. Now a *Statute Staple*, says He, is an *Instrument, or Assurance in Law*, by vertue of which the *Creditor* may immediately have Execution against the *Body, Lands and Goods of the Debtor*, upon *Non-payment*, without being obliged to go through the ordinary Processes of the Law; or to submit his Cause to the Determination of a *Jury*.— But, what is all This to the present Purpose? A *Statute Staple* is of the same Nature with what is commonly called a *Bond and Judgment*; by which We all know that a *private Creditor*, as well as the *Crown*, may proceed immediately to *Execution*; and if the *Debtor* thinks fit to preclude Himself from a *legal Trial*, by con-

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selling Judgment, it is his own Act, and He cannot blame the Law for it; but how can This be compared to the Case of Excises, where the Trader is deprived of this Privilege by Compulsion, and without any voluntary Deed from Himself?

The Letter-writer tells us farther, that what We call a dangerous Innovation is as old as the British Monarchy itself; for by the common Law the King's Debtor, or Accomptant, was never intitled to the Privilege of a Trial by a Jury; but his Body, Lands and Goods might, at the first Instance, be swept away by an Execution, at the Suit of the Crown.

As I formerly dedicated some Part of my Time to the Study of the Law, and have long had the Honour to be a *Bencher of Gray's-Inn*, I could not be ignorant that the *Crown*, in ancient Times, was indulged with great Advantages over every Man, who was indebted to it. I have already pointed out the Reasons, which induced our Ancestors to grant these Indulgences, or Prerogatives, to the *Crown*; yet, even in those Cases, I apprehend that the Debt must be either acknowledged by *Bond*, as I observed before, or proved by a *proper Inquisition*; that is, a *Jury*. But supposing that I put the Case a little too general, (which I cannot yet see any Reason to admit) and that there are still some old Remnants of *Prerogative*, which deprive the Subject of *this Right* in particular Cases, relating to the *Crown*; how can That affect the Matter in Debate? It cannot be denied, I am sure, that in the *Laws of Customs*, properly so called, *this Right of Englishmen* hath been always preserved; and therefore the *Traders* act a very wise Part, in endeavouring to preserve Themselves from the Power of another Set of *Laws*, by which it will be taken away.

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The *Gentleman* proceeds, in his next Paper, to the Consideration whether *Excises* are attended with such Hardships on the *Dealers* as I have represented; and begins with mistating the Substance of my Argument in both the Articles, which He undertakes to consider; for We find Him summing it up in these Words; *that all Delinquents are to be tried by Commissioners, appointed by the Crown, who MUST OF CONSEQUENCE be very partial and severe in all Causes, that They are to sit in Judgment upon, in favour of the Revenue; and that no Man is admitted to have a full Power over his own Goods, 'TILL HE HATH PAID THE DUTY FOR THEM.*

This, I say, is a direct Misrepresentation of the State of my Argument, on *both Heads* — I shall begin with that Part, which relates to the *Commissioners*.

And here it must be observed, that it was the extraordinary, unlimited Power, granted to the *Commissioners*, rather than the Exercise of it, which I made the Subject of my Complaint. I said, indeed, *that We cannot be surprized if Persons, invested with such a Power, under strict Injunctions to make the Improvement of the Revenue their constant Study, and dependant on the Pleasure of the Crown for the Continuance of their Places, should MANY TIMES act as if They thought it their Duty to be severe; because the more Fines They lay upon the Subject, the more Money They bring into the King's Coffers; nor that bad Men may be tempted to make This the Tenure, by which they hold their Places.* This is the Substance of my Complaint, on the *first Article*; and I still think it founded on irrefragable Arguments; but does This amount to saying, *that they MUST OF CONSEQUENCE be very partial and severe in ALL CAUSES, that they sit in Judgment upon in Favour of the Revenue?* — It must surely be a very bad Cause,

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Cause, which stands in need of such partial and scandalous Representations of an *Adversary's* Argument.

Indeed, the *Letter-writer* tells us that *this Part of the Objection against Excises is founded on my own Supposition, without even attempting to produce the least Evidence of the Rigour and Injustice I complain of, to support this unfair and groundless Assertion.*

He then goes on, for a Page or two together, in his old exulting Strain; which is so very remarkable, that a Quotation of some Part of it will be necessary for the better Illustration of my Argument, and I dare say will prove an agreeable Diversion to the Reader.

“ I fancy, *says He*, every Body will agree with
 “ Me in This, however They may differ with me in
 “ other Parts of this Dispute; that the *Gentleman*,
 “ who understands so well to *inforce and throw*
 “ *the most trivial and slightest Circumstances, which*
 “ *make for his Argument, in the strongest Light,*
 “ would not have omitted mentioning, as He hath
 “ done, so much as *one single Instance*, wherein the
 “ *Commissioners of Excise* have been guilty of the
 “ least Partiality, in Prejudice of the *Subject* —
 “ It ought therefore to be concluded, by every
 “ reasonable Man, that there cannot be found *one*
 “ *Fact* amongst all those various Controversies,
 “ which every Day arise, and are brought in Judgment
 “ before *those Gentlemen*, to ground such a Com-
 “ plaint upon; because, if *such a Thing* had ever
 “ happened, it is impossible to suppose that *He*
 “ should not use his utmost Care and Application
 “ to inform Himself fully of it; who, in all other
 “ Cases, is so extremely diligent and industrious
 “ to Sift out every *little Error, or Mistake*, which
 “ He imagines hath been committed in any Branch
 “ of the Administration, and applauds Himself so
 “ marvelously on the Discovery — I will make no
 Reflec-

“ Reflections upon the Disingenuity of a *Writer*,
 “ who pretends to have nothing but the publick
 “ Good in view; and who yet can sit down, and
 “ wilfully, and considerately, and without even
 “ so much as *common Report* to justify Him in it, en-
 “ deavour to throw an Odium upon a great Num-
 “ ber of *Gentlemen of Fortune and Distinction*, as
 “ such abject Tools of Power, as to be capable of
 “ doing the most flagrant Acts of Injustice.

This Gentleman is always apt to sound a Victory, before He hath got any share of the Field; as it most unluckily happens at present; for can my Silence, on this Head, or not producing any *particular Instance of Hardships*, to support my Complaint, be thought a conclusive Argument, that there is really *no such Case* in Being, notwithstanding his shroud Remarks on my *great Industry and Application, in other Cases?* I confined my self, in that Paper, to general Topicks; and reason'd upon the Danger of extending *such a Power* any farther, as inconsistent with the Nature of our *Constitution*; which I think evident beyond all Dispute; for supposing that it was never yet applied to any *bad Use*; can We promise ourselves, with any Assurance, that it never will; or be pleas'd to see such a Rod always hanging over our Heads? I wish *this Gentleman* would be pleas'd to remember the Expression of his *Patron*, on a certain memorable Occasion, relating to the ARMY; *viz. He, that gives the POWER OF BLOOD, gives BLOOD*; which I think may be justly applied to *other Cases of Severity*, besides *Life and Death*. For this Reason, I contented myself with arguing upon *general Principles*, and thought fit to decline the invidious Task of entering into *Particulars*; but since the *Letter-Writer* hath been pleas'd to insist so much upon *this Head*, and to strain a Point of *Tenderness* and *Candour* into a Proof of *Disingenuity* and *deliberate Calumny*,
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against the Conviction of my own Mind; I am obliged in Honour to justify myself; and if what I am going to produce, for that Purpose, should happen to prove disagreeable to the *Gentlemen of the Excise*, they must thank their *Advocate* for it, who hath made it necessary to my own *Vindication*.

The *Letter-Writer* therefore must give me Leave to ask Him, whether He never saw, or heard of a certain *Treatise*, intitled, *Remarks on the horrible Oppressions, Insolences, and unjustifiable Partialities of the COMMISSIONERS OF EXCISE; with some historical Collections of Matter of Fact*.

If He should be an utter Stranger to this *Treatise*, (as He seems to be, by his manner of Reasoning) I must acquaint Him, that it was printed in the Year 1706, and supposed to be written by the Direction, at least, of that worthy Magistrate, JOHN FULLER, Esq; one of the late *Sheriff's* for this County.

It contains, according to its Title, several grievous Charges of *Partiality, Insolence and Oppression*, against the *Commissioners* at that Time, in the Execution of their Office; particularly with Relation to the said Mr. Fuller and Mr. Mackley, two eminent Distillers; who, having been very active in soliciting and obtaining some *Parliamentary Regulations of the Excise*, in opposition to the *Commissioners*, though for the Benefit of the *Revenue*, were violently prosecuted, upon false Accusations, (as it is alledged) by the said *Commissioners*.

The particular Circumstances of both their *Cases* are related with such Asperity of Expression, in the Book now before me, that I chuse to omit them; and shall only observe that Mr. Fuller's Daughter, whose Goods had been distrained upon an *Information*, recovered Damages and Costs of Suits from the *Officers* employed in it; and that

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Mr. Mackley, being charged with *corrupting an Officer*, was honourably acquitted at the *Old Baily*; where He was try'd upon an *Indictment*, by Way of *Ignominy*; not being allow'd to remove the Cause; by *Certiorari*, to a superior Court; though He requested it of the *Commissioners*, in a very humble Manner.

The same Charge of *Partiality, Insolence and Oppression*, in the Conduct of those *Officers*, is supported by several other *Instances*, at the End of this Book; which I shall likewise subjoin, by Way of *Appendix* to these Papers, for the Information and Curiosity of the Publick. I cannot, indeed, take upon my self to vouch for the Truth of the *Cases*, as They are here stated; but I publish Them, as I find Them; and They will serve, at least, to destroy the *Letter-Writer's* Charge against me, of endeavouring to throw an *Odium* upon Gentlemen of Fortune and Distinction, without even so much as COMMON REPORT to justify me in it.

I am informed, by Letter, of another Case, which deserves mentioning. The *Commissioners of Excise* entered Judgment against William Green Esq; an eminent Brewer, long since dead; but upon Notice that He designed to petition the *House of Commons* against Them, They reversed the Judgment, by writing under it *erroneous*. However, Mr. Green petitioned; upon which Occasion, as I am informed, that remarkable Clause was inserted in an Act, for disabling the *Commissioners of Excise* from sitting in the *House of Commons*, and inflicting a severe Penalty on their *Under-Officers*, in case They should endeavour to influence Voters, in Elections for Members of Parliament.

As to the *Commissioners* being Gentlemen of Fortune and Distinction, it is quite foreign to the

* See the Appendix, N^o 1.

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Purpose; for no Man ought to be trusted with *arbitrary Power*; not even the *King* Himself; nor does our *Constitution* invest Him with it. Shall a *Subject* therefore, a *subordinate Minister*, of whatever *Fortune* or *Distinction* He may be, enjoy a greater *Plenitude* of *Power* than *Majesty* it self; especially, when We consider that the *Duty* of a *precarious Office* may induce Him to act contrary to his natural *Inclinations*?—It is too much like the *Case* of the *Frogs* in the *Fable*, when *Jupiter* placed a *Stork* to rule over them; but We ought to remember that This was done for their *Punishment*, not their *Protection*.

I do not apply This to the *present Commissioners*; and am far from intending to accuse Them of any *such Oppressions, Insolences, or Partialities*, as were laid to the *Charge* of *their Predecessors*. On the contrary, I am willing to believe Them, in general, as *worthy Gentlemen* as ever filled *that Board*, and *one* of Them having formerly been a *Trader* Himself, though now advanced to such a *Post* of *Distinction*; Those, whom He hath left behind Him in *Business*, may depend upon all the *Indulgence* and *Lenity*, which the *Duty* of his *Office* will admit; for I must repeat my *Apprehensions*, in this *Place*, that *these Gentlemen* are not at *Liberty* to construe Things in the most *favourable Sense*, as it is the *Duty* of *other Judges* to do, in *criminal Cases*; but are obliged, even by the *Oath* They take, to turn the *Balance*, in all doubtful *Points*, on the *Side* of the *Revenue*.

Give Me leave to mention only *one Case*, which is still fresh in our *Memories*; I mean the famous *POT ACT*; by which all *Victuallers, Inn-holders, and Retailers of Beer, or Ale*, were obliged to pay a certain yearly *Sum*, to be fixed at the *Discretion* of the *Commissioners of Excise*, for a *License* to sell the
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Mr. *Trueby*, an eminent *Vintner* in *St. Paul's Church Yard*, was summoned before the *Commissioners*, upon *this Act*; being accused of having made a *Bill*, in which He charged *Bread*; from whence it was concluded that He did not give his *small Beer* away; though I am told it was not specify'd under any particular *Article*; which being proved by the *Evidence* of an *Informers*, He was convicted, and forc'd to take out a *Licence*; as all *Persons* of the *same Profession* have been likewise obliged to do since.

It was the general *Opinion*, at that *Time*, that none but *Victuallers, Inn-keepers* and *Retailers of Beer* were design'd by the *Legislature* to be included in *this Act*; and as They are neither particularly mention'd in it, nor could possibly receive any *Benefit* by it; I must leave the *World* to judge whether the same *Interpretation* would have been put upon it, by a *Jury* in *Westminster-Hall*.

I have likewise received many *Letters* from *Persons* of different *Trades* (such as *Brewers, Distillers, Starch-makers, Tallow-Chandlers, &c.*) complaining of great *Hardships* and *Severities* in the *Management* of their *Business*, by the *Laws of Excise*; but as They do not immediately affect the *present Point*, concerning the farther *Extension* of *these Laws*, it may be thought needless to trouble the *Reader* with any of their particular *Cases*. I shall only observe that all, or most of *these Accounts* were occasion'd, as my *Correspondents* inform me, by the *Letter-writer's Assertion*, that *not one Example can be produced of any such Hardships*, and that *the Commissioners* are, and have always been, rather *favourable* to the *Trader* than the *Crown*.

To These I may add the late publick *Declarations* of the *principal Druggists* and *Grocers* in this *City*; setting forth their great *Hardships* and *Sufferings*

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ferings by the *Laws of Excise*; which have already induced some of Them to leave off their Trade, and will oblige others to do the same, if They should be farther extended.

And here I must observe that the *Letter-writer* had the consummate Assurance to assert, that the *severest and most obnoxious Clauses in the Excise-Act upon Tea, &c. were advised by the principal Druggists in Town, who were consulted upon that Occasion.* This is so shameless a Falstity and such an Insult on the common Understandings, as well as the Misfortunes of *those Gentlemen*, that They have thought fit to undeceive the World, and purge Themselves, in the strongest Manner, from such an Imputation, by a publick Certificate in all the *News-Papers*; which the Reader may likewise find in the * *Appendix*.

Let the World therefore judge whether *FACT and EXPERIENCE are not the Letter-writer's old and constant Enemies*, rather than mine.

I do not lay any of these Hardships, as I observed before, to the Charge of the *present Commissioners*, who are obliged to execute the *Laws*, as They find Them. It is the *Power it self*, of which We complain, to whomsoever it may be delegated; and therefore nothing can be more ridiculous than the *Letter-writer's Reasonings*, in Favour of such a *Power*, from the personal Characters, or Circumstances of the *Gentlemen in that Commission*. He might as well have argued that the *Laws of Excise*, do not deprive us of the *antient Method of Tryal*, establish'd by *Magna Charta*, because the *Commissioners* hold their Court in the *OLD JURY*.

In the remaining Part of *this Paper*, the Gentleman undertakes to shew the Preference of *Excise Laws*, when compared to Those of *Customs*,
from

* See the Appendix, Numb. 2.

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from several considerable Circumstances, in Favour of the former.

One is taken from the dilatory and expensive Forms of Proceeding in the Courts of *Westminster-Hall*; which He calls an *insupportable Grievance to the Subject*. I am afraid there is too much Reason for this heavy Censure on the *modern Practice of the Law*; but I hope We do not yet stand in need of so desperate a Remedy as the summary Process of the *Excise Laws*; which I apprehend to be infinitely worse than the Disease it self. Besides, *this Grievance* is common to all Cases of *Property*, as well as the *Revenue*; and therefore his Argument will hold equally strong for putting the Execution of all our *Laws* into the *same compendious Method*. Nay, it will serve to justify the Proceedings of a *Star-Chamber*, an *Inquisition*, or any other arbitrary Court whatsoever.

Another Circumstance, alledged by this *Writer*, in Favour of *Excises*, is the Power, repos'd in the *Commissioners*, to mitigate the Severity of the *Law*, by remitting the *Penalties* of it, either in whole, or in Part, as They think fit, after Conviction; and This, says He, the *Barons of the Exchequer* are not authorized to do. Now, if This is any Grievance to the Subject, in *Westminster-Hall*, how easily might it be remedied, without an *Excise*, by only giving the *Barons of the Exchequer* the same Power? But, in my Apprehension, This is so far from being an Argument, in Favour of *Excise Laws*, that it is one of the most material Objections against Them; as it puts it in the Power of the *Commissioners* to favour some Men, and oppress others, just as They may happen to be sway'd by *Friendship*, or *Hatred*; by *Self-interest*, *Party-Prejudice*, the *secret Influence of a Minister*, or any other bad Motives.—There have been many Complaints of this Kind; and I will appeal to every impartial

Man, whether *such a discretionary Power* may not be supposed to have some Influence over *Elections*?

We have been often told that *Justices of Peace* have the same Power in the *Country*, which the *Commissioners* have in *London*. This is partly true, and partly not so; for the *Office* may send *Sub-Commissioners* into the *Country*, if They please; and They would certainly do it, if the *Service of the Revenue* required it. The *Justices*, indeed, do the *Business* for Them at present; and, I suppose, to Satisfaction; but even *this Power* is not in Favour of the *Subject*; for *Justices of the Peace* are nominated by the *Crown*, and removeable at Pleasure, like the *Commissioners of Excise*. Besides, the *Officers*, being the *Complainants* in all such Cases, may chuse their *Justices*; and God knows there is a material Difference between Them in most Counties, as well as in *Middlesex*.—If these *Magistrates*, indeed, were chosen by the *People*, as They were formerly, there would be some Force in the Argument; but as the Case stands at present, it is no more to the Purpose than any of the rest.

The greatest Part of the * next Paper is another gross Evasion of the Argument; for He supposes me to complain of not having our Goods at our own Disposal TILL We have paid the Duty; whereas the Argument is, as plain as Words can make it, that We have not a Power over our own Goods, even AFTER the Duty is paid †. Such a poor Piece of Sophistry deserves no other Notice than barely pointing it out to common Observation. But it may not be amiss to examine some particular Passages in it, relating to the *Traders*,

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* Courant, Dec. 2.

† See the Argument, p. 17.

The Gentleman is pleas'd to ask, whether the *Laws of Excise* lay the *Trader* under greater Hardships, in this Respect, than the *Laws of the Customs*?—To which He gives Himself this Answer; certainly They do not; and, to support his Assertion, He gives us an Extract from the famous *Tea-Act*, so often mentioned; by which He would have it concluded that the *Officers of Excise* are not empowered, by that Act, to enter Houses, and carry away any Goods They may find, supposed not to have paid the *Duty*, without a *special Warrant from the Commissioners*, or some *Justice of Peace*; whereas, if He had thought fit to have recited the preceding Clause of the same Act, it would have appeared that the *Officers of the INLAND DUTIES* (as They are there stiled) are empowered from Time to Time, in the Day-Time, to enter all *Warehouses*, &c. and if refused Entrance, or otherwise obstructed, in executing the Powers and Authorities of this Act, the Forfeiture is no less than 100 l. for every Offence.

When the Letter-writer hath garbled the Statute to his Purpose, in this Manner, He seems to think Himself sure of the Day again, and cries out in Triumph; let us now see whether the *Laws, relating to the CUSTOMS, are more tender, or favourable to the Merchant, or Trader, than Those, relating to the EXCISE*; and to prove that They are not, He quotes a Clause of an Act, 12 Car. 2. Cap. 19. but in the Recital of it, according to his Custom of Quotation, changes the Word MUST for MAY, leaves out the Word ONLY, and omits any Mention of a Clause in the said Act, by which COSTS and DAMAGES are allowed, if the *Information* prove false.

This being the Fact, our Author's Arguments, to shew that the *Laws of the Customs* are equally grievous to the *Trader* as the *Laws of Excise*, must fall to the Ground.

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I have examined the *Laws of the Customs*, as well as *Those of Excise*, and given the Preference to the former, as I found sufficient Reason; for let the *Forfeitures*, on a Breach of *Them*, be never so great; They are far short of the *Penalties*, annexed to the other; and if any Goods are seiz'd, under Pretence that the *Duty* hath not been paid, though the *Onus probandi* generally lies on the Owner, yet He is try'd by a *Jury*, and not by *Crown-Officers*.

But the *Gentleman* insists upon it still that these *Laws are abundantly more rigorous, in a Multitude of Instances, than the Laws of Excise*.—We must therefore attend Him a little farther.

The three Clauses, which He cites, (the first from the Act of the 12th of Charles II. Cap. 19. and the two other from that of the 13th and 14th of the same King cap. XI.) are not to the Point; since They give the Officer no Power over any Man's Goods, after the *Duties are paid*, which is the Thing I asserted; and it is very extraordinary to find Him quoting another Clause in the last Act, and bringing it as a Proof that customable Commodities cannot be moved without a Permit, any more than exciseable ones; whereas this Clause was calculated for a quite different End; for when that Act was made, all Goods exported paid Duty, and the *Warrant*, or *Sufferance*, was only for carrying them by Sea from one Port to another. This Clause therefore was design'd, when the Act was first made, to serve another Purpose, as it does now; That is, to prove at the Port, to which the Goods were carried, that They had paid *Custom* at the Port, from whence They came; but if these Goods had been, or were to have been sent by Land from one Place to another, no such *Warrant*, or *Sufferance* was required, or necessary.

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The *Gentleman* seems to be very much press'd for Arguments, when He produces another Clause of the said Act, of the 13th and 14th of Charles the IIId, to prove that by the *Laws of Customs*, as well as by the *Laws of Excise*, Offenders are punished in a *summary Way*, without a *Trial by a Jury*; for let us consider the Nature of this Clause. It is a Clause to secure the *Duties of Customs*, by preventing the Landing of Goods, BEFORE the *Duties are paid*, and declaring that no Goods, upon which any Customs are due, shall be brought on Shore, or carryed on board any Ship outward-bound, without a *Warrant*, or in the Presence of an Officer, under the Penalty of 100 l. to the Master, or Purser of the said Ship, and the Wharfinger, where the Goods are landed; and farther declaring that if any Carman, Porter, Waterman, or other Person so offending, being apprehended by the *Warrant* of any Justice of the Town, City, or Borough, where the Fact is committed, (the same being proved by Evidence of two Witnesses on Oath) shall be sent to Gaol, until He or They find Security for their good Behaviour, &c. and if They offend a second Time, to be committed to Prison for two Months, and to forfeit 5 l. to the Use of his Majesty.—Is This any Parallel to the Method of fining the Trader, in a summary Way, at the Discretion of the Commissioners?

I never said that the *Custom-house Laws* were unexceptionable, or in no respect hard upon Trade. I have often acknowledg'd the contrary; though much less severe than the *Laws of Excise*; but if there are some few Instances, where the former come up, in any Degree, to the Severity of the latter, it can be of no Weight against our general Argument, but only proves how strictly the poor Trader is tether'd down both by one and the other.

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If *this Project* is so much for the Interest of Commerce (as the *Letter-writer* informs us) that nobody could reasonably wish for, nor human-Wisdom form a Scheme, more for the Ease and Advantage of the fair Trader; why is it not made publick, for the Satisfaction of the Merchants, and to ease Them of those dreadful Apprehensions, which They conceive from it at present? For it is manifestly their Opinion that any new Excises, or any farther Extension of Excise Laws, under any Name or Pretence whatsoever, will be not only prejudicial to the Trade, Manufactures and Navigation, but dangerous to the Liberties of the whole Kingdom.

The Preamble to the Ordinance of Parliament, for continuing the Excise, during our civil Wars, is as little to the Purpose as any of his other Arguments; for though I am ready to admit that there were as many glorious Assertors of Liberty in that Parliament, as perhaps ever met in a popular Assembly; yet it is evident that nothing but the utmost Necessity could have induced Them to take such a Method of raising Money. This, I think, appears very plain from the Remonstrance of Parliament in the Year 1626; which not only condemns the King's Commission as illegal, because without the Consent of the People, but shews their Dislike to the Method of Taxation itself. It is likewise evident from the Disturbances in London, as I observed before, that an Excise was extremely disgustful to the People; though rais'd for the Support of a Cause, to which They were generally inclined; and even the Parliament it self seem'd, at least tacitly, to condemn such Taxes, by discontinuing them, as soon as the War was over. Necessity therefore having driven Them into this Method, it is not at all wonderful that They should endeavour to gloss it over with plausible

plausible Colours, in the Preamble to their Ordinance, establish'd for that Purpose.

I have now consider'd all the material Objections, which the *Letter-writer* hath made to our general Argument against Excises; for his succeeding Papers contain nothing else than Repetitions of the same Things, or little Cavils, of so trifling a Nature, that I shall be very short in my Remarks upon them.

He tells us, * that a very illustrious Writer, of the last Age, hath observed that a Tax ought never to be thought a Burthen upon any Body but the Consumer; for the Trader reaps a Benefit by it.—Whoever this illustrious Gentleman might be, I dare say He did not recommend the Collection of Taxes by Excise Laws; which is the Point in Dispute; but if He did, it is plain that He had as little Regard for Liberty, as Knowledge of Trade, which depends upon it.

He is pleas'd to imagine, that if an Attempt should be made, the next Session of Parliament, to convert some Part of our Customs into Excises, there would be few CONSIDERABLE MERCHANTS, or Dealers, that would think it for their Advantage to oppose it.—And, in † another Paper, He tells us, that He is inform'd the MOST CONSIDERABLE TRADERS in England would be glad that such a Scheme would take Effect.—I wish the Gentleman had acquainted us from whom He received this Information; or where this most considerable Body lies incog; for hitherto They have not thought fit to reveal Themselves. The principal Merchants and Traders in Wine, Tobacco and Sugar, as well as in several Commodities already excised, not only in London and Southwark, but like-

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wife in several distant Parts of the Kingdom, have already declared against *this Scheme*, in the most publick Manner; and it is expected that others will soon follow their Example. It is therefore high Time for the *Letter-writer* to produce his Party; and I wish that their *most considerable Traffick* may not be found to consist in *Stocks, Penfions and Places*.

My Extracts from the Writings of Dr. *D'avenant*, on this Subject, are intirely mistaken by the *Letter-writer*, as well as the End, for which I quoted them; since, even in the earliest Times, there was certainly a great *Consumption of Commodities*, in this Kingdom, though but *little Trade*; and yet our Ancestors would never come into *this Method of raising Money*. Besides, I acknowledg'd that Dr. *D'avenant* made no Distinction between *Customs and Excises*, but confounded Them together, under the general Name of *Loads upon Industry*; and therefore the *Gentleman* might have spared his Remarks, upon that Head.

It is certain that when *Duties of Customs* were first laid on *Trade*, the Money arising from them was intended for the Protection of the *Merchant*. This is evident from all our *antient Laws*, for laying Impositions on *Goods imported and exported*; nay, even so lately as in the Reign of King *Charles the III*, This appears to be the Sense of Parliament; for in the Preamble to the Act of the 12th of that Reign, it is said *that the Commons reposing a Trust in his Majesty for guarding the Seas against all Persons, who may endeavour to disturb our Trade, &c. They grant the Tonnage and Poundage*. — But whether it was prudent in the *Letter-writer* to insist upon *this Topick*, let the Reader judge.

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His Arguments from the Practice of *Holland*, as a Pattern for *Great Britain*, are so extremely weak, and have been so fully answer'd already in * *one of my former Papers*, that I shall only add an Observation of Mr. *de Wit*; who says directly, *that the great Duties and Excises on the Trade of Holland have hinder'd the Enlargement of it; and, if not taken Care of in Time, will be the Loss of its Commerce*.

I never design'd to insinuate, as the *Gentleman* is pleas'd to state my Argument, that the Subject ought not to pay either *Customs, or Excises*; but that *neither* of Them ought to be stretch'd so high, as to destroy *Trade*, by which only They can be paid, and the Government supported.

He hath likewise taken a great deal of unnecessary Pains to prove that the *Dependence of the Crown on the Subject, for its Support*, is more eligible, in a free Country, than the *Dependence of the Subject on the Crown, for their Properties*. This, I say, was unnecessary; because I admitted it, in my Argument, under the Supposition that We might always rely on a *wise and uncorrupt Parliament*.

But though the *antient Tenures and Services*, by which our Ancestors held their Estates, gave the Crown an *exorbitant Power*, which is now happily abolish'd; it does not, in the least, affect my Argument, that our *Debts, Taxes and Officers* have given the Crown *another Kind of Power, unknown to our Forefathers*.

The *Letter-writer* asserts that We had no Liberty before the Revolution; which I deny; but supposing it to be true, is That a Reason for our giving it up, at present?

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* See the Argument, p. 59.

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The People of *England* have, no Doubt, acquir'd great Advantages by their late glorious Struggles for *Liberty*; which They have purchas'd at an immense Price of Blood and Treasure; and therefore They ought to be the more cautious of losing it again.

At length, *this Writer* is obliged to * acknowledge, that although the Consumer bears the Burthen of every Tax, yet his Interest and That of the fair Trader are so closely connected and blended together, that it is almost impossible to separate, or distinguish Them from one another; but his Method of explaining This is equally extraordinary with his other Reasonings; for though it must be confess'd that the Practice of *Smuggling* is very injurious to the fair Trader, as well as to the Revenue, by enabling the clandestine Dealer to sell the same Goods cheaper, and thereby lessening his Trade; I cannot apprehend it to be a necessary Consequence, that He must be obliged to enhance the Value of Them, in Proportion as He finds the Demands for Them lessen'd, and that the smaller the Quantity is of any Thing He sells, the greater must be the Price, that He must have for it. — According to this Doctrine, the Price of Commodities must be proportion'd to the Extent of the Trader's Business; without any Regard to the Plenty, or Scarcity, or to the Vent and Demand for them; which is contrary to all the Experience of Trade, since the World begun.

On the other Hand, I apprehend that the Practice of *Running Goods* obliges the fair Trader to sink his Price, in order to keep some Pace with the clandestine Dealer; and therefore immediately affects Him, in the most sensible Manner; though
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* Courant, Dec. 16th.

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I am ready to allow that the Consumer may feel it, at last, in the Deficiencies of the Revenue.

For this Reason, I believe the Merchant, Importer and fair Trader would willingly concur in any reasonable Measures, for putting an End to this clandestine Traffick; but if the cheaper any Commodity is sold, the more of it will be consumed, They can never agree to an Excise, which will certainly make Them dearer; and consequently encourage Smuggling; for notwithstanding the Letter-writer's poor Fallacy, it is as demonstrable as any Proposition in *Euclid*, that this mischievous Practice is chiefly occasioned by high Duties; and whilst They are continued, all the Laws in the World will not be able to prevent it.

The Gentleman tells us Himself that not only Wines and Brandies, but all other Sorts of Merchandize are still run and vendid, in the most publick Manner, on the Sea-Coasts. If therefore this Method of Collection hath not prevented the Running of those Commodities, which are already excis'd; how can We expect that it will put a Stop to the same Practice in others?

The desperate Opposition which the Custom-house Officers meet with, in the Execution of their Duty, notwithstanding the severe Penalties on Offenders, may farther convince us of this Truth, and is another Proof that it is absolutely impracticable to prevent Running, without lowering the Duties; for can Excisemen be thought better able to resist such resolute Gangs of Men than the Officers of Customs, however large and coercive their Powers may be made? For my Part, I am firmly persuad'd by Experience that no Punishments whatever, even Death itself, would effectually stop this Practice, whilst the Temptation to it continues so great, not even though a numerous standing Army should be
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made Use of to put the Laws in Execution; for though the *Gentleman* Himself seems to dislike *such an Expedient*; yet it is well known that our *military Forces* have been often employed in that Service, upon the *Sea Coasts*, (as I think some of them are at present) with but little Effect.

It must be admitted that there is a great Inequality between Those, who buy *run Goods*, and Those who deal with the *fair Trader*, which ought to be prevented, if possible; but still the Question returns, whether an *Excise* will do it. I have given my Reasons, why it will not; and I think them sufficiently confirm'd, in the Case of *TEA*; for though *the Revenue, upon this Article, may have been considerably increas'd, and a less Sum of Money may have been paid into the Exchequer, on Account of Seizures, since those Duties were converted into Excises, as the Letter-writer asserts*; I am far from thinking it the natural Consequence of *that Act*; for it is certain that more *Tea* hath been run since, than at any Time before. This *Improvement for the Revenue* must be therefore owing to some other Causes; such as the great *Increase of the Consumption of Tea*, which is now become almost universal, by the prevailing Spirit of *Luxury*; and, perhaps, partly occasioned by the late Cheapness of *Sugar*. — But We shall be better able to judge of this Affair by an authentick Account of *Seizures*, which is much more to be credited than *such a Writer's Assertion*.

But I must inform *this Gentleman* that when I said the *Seizures, formerly made, bear no Proportion to Those of late Years*, I did not, by *formerly*, mean a *thousand Years* ago, but since We have had a *Trade*; for though He is pleas'd to be most unmercifully arch, on this Occasion, it is certain that there were *Duties on Trade*, and We had a *large Trade*, for many Years, by which the Nation gain'd immense

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immense Riches, without any Complaints of *Smuggling*; but as *Taxes* were multiply'd and increas'd, the Practice of *Running* hath gain'd Ground, and the national Profit by *Trade* hath been greatly diminish'd.

I hope the *Letter-writer* is somewhat mistaken in his Calculation, when He says *that the Publick is defrauded of, at least, one third Part of its Revenues*; for if This is the Case, it must be owing to the Frauds of the *Officers* Themselves, in joining with the *Smugglers*; and I am at a Loss to apprehend how That will be remedied by an *Excise*.

We now come to the *Gentleman's* concluding Paper, in which He recapitulates the Substance of his preceding Arguments, and makes some farther Observations, which may be thought to deserve a little Notice, before I take my Leave of Him.

He tells us that even the *Land Tax* itself is collected in the same Manner with *Excises*; and that all Cases, relating to it, are determinable in the same *summary Manner*; whereas I always thought that *this Tax* was levied by *Parish Officers*, and that all Disputes were left to the Decision of the *Commissioners of Taxes*, who are appointed by *Parliament*, not by the *Crown*.

He purposely avoided offering any Thing, as He informs us, *in Answer to what I have said concerning the Danger, that such a Scheme would produce, with Regard to national Liberty, by the Increase of Officers, that it must be attended with; because He cannot imagine that I was serious my self, when I made that Objection, but that I did it either out of Amusement, or Pleasantry*. — No, really, what I observed, upon *that Head*, was in downright *sober Sadness*. Perhaps, it may proceed, as He wittily remarks, from a *blind Biggotry to Patriotism*; but so

So it is, that I cannot for my Life put it out of my Head that *such an infinite Multiplicity of Officers, immediately under the Direction of the Crown, must have some Sort of Influence over Those, who lie at their Mercy;* and therefore the Gentleman would have done a generous Act, at least, in endeavouring to set such a poor, deluded Wretch as my self a little right in his Judgment, as to *this Point.*

He hath likewise forgot to take any Notice of *another Point,* upon which I laid no small Stress; I mean *that the Execution of this Scheme hath a natural and immediate Tendency to a GENERAL EXCISE.* Perhaps, this Apprehension likewise may proceed from the *same Bigotry,* and therefore beneath the *Letter-writer's* Observation; but as the Publick seems to have paid some Regard to it, I will venture to make one Remark farther, on the *same Subject.*

In my *general Argument,* I gave the Reader a Catalogue of *those Taxes,* which are already collected by the *Laws of Excise.* I shall now explain this Point a little farther, by enumerating, as well as I can recollect at present, the different *Trades and Occupations,* which are affected by *this Method of Collection.*

Brewers, Distillers, Inn-keepers, Victuallers, Coffee-men, Vintners, Mum, Cyder and Perry-makers, Malsters, Sweet Wine-makers, Vinegar-makers. —

Soap-Boilers, Druggists, Grocers, Tallow-Chandlers, Starch-makers, Perfumers, Peruke-makers, Barbers, Chandlers. —

and all other Persons, making, importing, or dealing in *exciseable Liquors* and all other Persons concerned in *Tea, Coffee, Chocolate, Starch, Powder, &c.*

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Hop-Planters, Tanners, Owners of Salt-Pits, Leather-Sellers, Linen-Drapers, Paper-makers, Paper-Stainers, Callicoe and Linnen-Printers, PASTE-BOARD, Mill-BOARD, and Scale Board-makers, Gold-Smiths, Silver-Smiths, and Workers of Plate, Wire-Drawers, and Refiners of gilt and Silver Wire, Card-makers, Dice-makers,

and several other Persons concern'd in making, or vending these Commodities.

What I would observe from hence is, that *Excises* have already extended Themselves into the Shops, Warchouses and Families of a very great Number of the most considerable Subjects of *Great Britain.* It may therefore be proper to ask, in this Place, what the *Advocates for Excises* mean, when They tell us that there is no Design of bringing Them into *private Families.* Do They exclude all Persons, who keep a *Shop,* or *deal in Goods,* out of this Number? If They do, all the Cities and great trading Towns in *England* consist of little less than *publick Houses;* which I take to be a new Doctrine; and if none but *Taverns, Inns,* and other Houses of *publick Entertainment* ought to pass under that Denomination, according to the Notion of our Forefathers, it follows that *Excises* have already forc'd Themselves into very great Numbers of *private Families,* and must become almost *universal,* by the Execution of *such a Scheme.*

The *Letter-writer* hath advanc'd one Argument, at the Conclusion of his Papers, in Favour of *Excises,* which He delivers in Terms of great Tenderness for the People of *England;* viz. that it will prevent those *shameful Adulterations* and *pernicious Mixtures,* with which the *Retailers* too often compound their Commodities, to the Prejudice of the *Revenue,* and the *fair Trader,* as well as the *Health*

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Health of his Majesty's Subjects.—This Charge is level'd, I suppose, at the *Vintners*, and I have often heard the same Argument made use of in private Conversation. Indeed, it is the *only Argument* I could ever yet hear, in Favour of *Excises*, which carries the least Air of Plausibility. But when it is fully examined, it will be found to be without Foundation; for if the *Vintner* will be content to pay the *full Duty for all the Liquor He sells*, I presume the *Crown* will not inspect very nicely into the *Materials*, of which it is compounded; or that the *Vintner* will be prohibited to mix *bad Wine* with *good*; and I believe it will be granted that He may better afford to pay Duty for *Cyder*, or *other Ingredients*, which He can buy very cheap at home, than for *Wine* from abroad. But supposing that *this Scheme* would prevent all *Adulteration*, both at home and abroad; in such a Case, I think it demonstrable that it must inhanse the *Price*; and then let me ask, whether it is not reasonable to suppose that it would lessen the *Consumption*, and consequently diminish the *Revenue*? Nay, should This likewise be deny'd, and it could be proved that an *Excise* would absolutely prevent all *Adulteration*, without inhanseing the *Price*, or lessening the *Consumption*, I believe it will be granted, at least, that a much *greater Quantity* must be imported; which, being sufficiently large already, may happen to turn the *Ballance of Trade* against us.—So that take this Affair in what *Light* you please, I cannot possibly see how an *Excise* upon *Wine* can be of any Advantage to the *Consumer*, the *Revenue*, or the *Nation* in general.

But these Things, perhaps, have no more enter'd into the *Projector's* Head than the *Loss*, which *such a Scheme* will inevitably bring on the Kingdom, by the Decrease of our *Navigation*; and it may be safely

safely pronounced that if there is no other Method of easing *those Duties*, which principally affect our *Trade* and *Manufactures*, They will never be eas'd; for an *Excise* may lessen the present Security for the Payment of the Principal and Interest of our *DEBTS*; but will never strengthen, or enlarge it.

I have now done with the *Letter-writer*; and think it hath been fully proved that He hath not advanc'd one Argument, in Favour of *this Scheme*, which can be thought to have any Weight, when brought to the Test of Examination. The whole Course of his Reasonings consists in nothing else but *false Quotations*, *little tricking Fallacies*, in the *State of my Argument*, and a constant *Evasion of the Point in Debate*.

There is *another Writer*, who hath been pleas'd to favour the Publick with *some Considerations* on my late Essays upon *this Subject*. By his *Proemium*, in Praise of *Taxes* and *Projectors*, He seems to be some *little Limb of the Excise*; who thinks Himself obliged to bear his Share in this *honourable Work*, by Way of *personal Service for the Tenure of his PLACE*. Indeed, He gives Himself the Air of a *Scholar* and a *Wit*, by interlarding his Remarks with a Scrap or two of *Latin* and a *French Verse*; besides some other *Flights of Genius*, to distinguish his Abilities. But for God's Sake, why all this Trouble to prove that an *Exciseman* may be a very *erudite* and *ingenious Person*. I was fully convinc'd of it t'other Day by a Couple of Lines in an *half-penny Ballad*, which I bought in the Street. I hope the *worthy Gentleman* will be so good as to accept of Them, in Return for the Favour, which He hath done *me*.

*Besides, We all know They are mighty well bred;
For every one of Them can both write and read.*

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But He will expect, no Doubt, that I should likewise take some Notice of the principal Design of this excellent Treatise; That is, to prove that an Excise upon TOBACCO and WINE (which is, at length, acknowledg'd to be Part of the present Scheme) will not only be of great Service to the Revenue, and the Nation in general, but likewise of infinite Advantage to the particular Traders in those Commodities.—What strange blind Creatures must They be, not to see their own Interest, when it is so plainly pointed out to Them by this honest Advocate for PROJECTORS and TAXES?

He hath already received an * Answer to these Considerations, as far as They relate to the TOBACCO TRADE; which seems to be written by a Gentleman, very well acquainted with that Branch of our Commerce. It would therefore be needless for me to add any Thing to it; but I must beg Leave to quote one Passage out of it, which will serve to illustrate and strengthen my general Argument against Excises.

The Gentleman observes very well, “ that Part
“ of the Duty now payable on Tobacco, called the
“ Impost, (which is 3 d. per lib.) was first laid on
“ that Commodity in the first Year of the Reign of
“ King James the II^d, by an Act, intitled an Act
“ for granting to his Majesty an Imposition on TO-
“ BACCO and SUGAR; and was to be levyed on the
“ Consumer, or first Buyer, and put under Commissi-
“ oners, appointed for that Purpose, distinct from the
“ Commissioners of Customs; but This being found
“ burthenfome to the Trader, and also a Loist to the
“ Revenue, the Ministry, touch'd with the Hard-
“ ships the Merchant lay under, and also the De-
“ triment to the Revenue, moved the Parliament;
“ and

* An Answer to the Considerations, occasion'd by the Craftsmen upon Excises, so far as it relates to the Tobacco Trade.

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“ and accordingly, by an Act of the 7th and 8th
“ of William the III^d it was enacted, that the
“ said Duty, granted by the said Act in the first
“ Year of the Reign of the late King James, and
“ which, by the said Act, is made payable by the
“ first Buyer, and subject to the RULES OF EX-
“ CISE, in the several Parts of the Management
“ thereof, should, for the future, be under the Ma-
“ nagement of the COMMISSIONERS OF THE CUS-
“ TOMS.— This Method of raising Duties on
“ Tobacco, by an Excise, was, by the Experience
“ of ten Years, found to answer no good End. It
“ harras'd the Merchant, and lessen'd the Revenue.
“ The same Cause will ever produce the same Ef-
“ fect. Therefore, it is hoped that, upon the
“ Knowledge of an Excise having once fail'd, it
“ will not be attempted a second Time.

I think, indeed, that the Gentleman hath done our Considerer too much Honour, in taking so much Notice of this Paper; and He tells us Himself that He should not have done it, were there not some Things in it, which may happen to mislead those Persons, who are not acquainted with that Branch of our Commerce.

Perhaps, somebody may think fit to do the Gentlemen of the Wine-Trade the same Justice. I shall therefore content my self with those Remarks, which I have already made on that Subject, and leave the farther Explanation of it to Those, who are better acquainted with the Particulars.

The Considerer is pleas'd to let us know that He is a Bottle-Companion, by expressing the great Joy of his Heart, that when this Law takes Place, one may spend an Evening agreeably, and be the better for it the next Day. I must likewise be so candid as to own that I love a Glass of good Wine my self; but I think it a little unreasonable to de-
fire

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fire that so large a Number of my Countrymen should be *chain'd down* and *hand-cuff'd*, purely to prevent now and then a little Touch of the *Head-ack*. An *Excise* would take away the Flavour of the best Wine in *Christendom*; for I hope every *good Englishman* loves his *Liberty*, even better than his *Bottle*. If the *Vintners*, therefore, won't serve us with *good Wine*, let us leave their Houses and content our selves with those wholefome and agreeable Liquors, with which our *own Commodities* will supply us in great Variety and Abundance. But if the politer Part of the Nation cannot wean Themselves from a long Habit of drinking *foreign Wines*, there are still *some good* of all Sorts to be had; and no Point in the World can be clearer to me, than that an *Excise* may make them *dearer*, but cannot possibly make Them *better*. — However, I must do the *Considerer* the Justice to acknowledge that *this Argument* is very well calculated to catch a numerous Body of our Countrymen, who are commonly distinguish'd by the Name of TO-PERS.

I am ready to agree with *this Gentleman* that FAVOUR IS OPPRESSION to all Traders but Those, to whom it is shewn; and therefore I am against an *Excise*; because it gives the *Commissioners* such a Power of *favouring*, or *oppressing* the Subject, as They think fit, either by absolutely *remitting the Penalties of the Law*, or *exacting Them with the utmost Rigour*.

He is a little unhappy in repeating the Argument of his Fellow-Labourer in the *Courant*; that the *Craftsman* hath not produced any one Instance of Injustice, in the *Judgments* given by the *Commissioners of the Excise*; which I apprehend to be sufficiently answer'd in the former Part of these Papers. He adds, that there hath been so little Reason

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son to complain of Them, that He hath been inform'd there have not been three Appeals brought, since the Appointment of that Commission. — I am far from questioning the Truth of his Information, in this Particular, or being surpriz'd at it; for when I consider the Nature of that Commission, I am rather inclin'd to wonder that there ever was so much as one Appeal.

He is pleas'd to assert that my Quotations from Mr. Hampden and Mr. Locke are no Way applicable to the Point in Debate; and that They relate only to Taxes, or Excises on our native Commodities. — O! fye, Sir! if you talk at this Rate, the World will begin to suspect either your Learning, or your Cause; for the profess'd Design of both those Writers was to recommend a Land-Tax, in Preference to any Duties on Commodities, whether imported, or of our own Production. Mr. Locke, indeed, does not make any Distinction between Excises and other Taxes; nor did I quote Him for that Purpose; but Mr. Hampden expressly condemns all Excises, and inforces his Argument with such Reasons, as I think unanswerable. — Prethee, look over the Writings of these Gentlemen once more; and if you can find any Thing in them, that will be of Service to the present Scheme, you are welcome to produce it with all my Heart.

I am sorry to find that I stand so ill in the Opinion of this excellent Writer; who sets me forth as a *pievish, little, wrangling Fellow*; but I consider his Case; He may, perhaps, think the EXCISE-OFFICE in Danger; and therefore I heartily forgive Him. I am sure the Reader will bear me Witness that I have preserved my Temper perfectly even towards Him, and treated Him with great Civility, notwithstanding the *disagreeable Character* He hath given me. Nay, I should not have taken

taken even this cursory Notice of his *ingenious Considerations*, if They had not happen'd to fall directly in my Way ; for however He may please to represent me as a Person, who make the *first Gains* in every Dispute, I can assure Him, upon the Word of an *Author*, that I never expect to get *so much as one Craftsman out of any of his Works.*

But it is now Time to draw towards a Conclusion; and, in order to it, let us reflect a little on the *present State of Affairs.* The *Ministers* have, at length, triumph'd most gloriously in their Negotiations ; and I wish that their *late Treaties* may be built on as solid a Foundation as They have assured us Themselves. We are, at present, in Peace with all our Neighbours; and there are no Appearances of any immediate Rupture in any Part of *Europe.* We have no Faction at home, considerable enough to disturb the Quiet of the Government, or to endanger the present Establishment, in his Majesty's Family. Our only Uneasinesses, Animositics and Dissentions proceed from some *particular Grievances*, which might be easily remedied. But this serene Sky may be soon over-clouded again. New Disturbances may break out in *Europe*, and involve us once more in the Quarrels of the Continent. Let us therefore husband this favourable Opportunity, by reducing our Expences, whilst the present Tranquility lasts, and giving the People some Relief from those *various Burthens, which publick Misfortunes, and publick Necessity have so long oblig'd Them to bear.*

We have, indeed, lately seen a most extraordinary Doctrine advanced; *that while the Affairs of Europe were unsettled, and Danger was threaten'd from every Quarter, and on every Hand, there was no Temptation for any Power to embroil Themselves in*

in new Difficulties; but now there is Leisure for Ambition to look round.

This Doctrine was deliver'd by Mr. *Walsingham*, about a Fortnight ago, from the Mouth of an *honourable Person*, whom He styles in Capitals the *Ch—r* of the *Ex—r*; but it is so monstrous and absurd a Proposition, that I cannot believe any *Gentleman*, of *common Sense* and *Discretion*, could be weak enough to utter it; for, according to this Principle, *Peace* it self is a Curse, instead of a Blessing; and the more firmly it is establish'd, the more Occasion there will be for a *standing Army*; whereas We were always told before, that it was desired only *till Affairs could be settled, and the Tranquility of Europe restor'd.* But, at this Rate, when can We expect any *Reduction of the Army*? If We presume to touch upon that Topick, whilst *Affairs are in the least embroil'd*, We are immediately charg'd with a Design of encouraging *some foreign Power* to invade us; and when They are settled, We are told that there is more Reason to be upon our Guard than before. — I am really ashamed of exposing so palpable an Absurdity, and shall leave Mr. *Walsingham* to the Correction of the *honourable Gentleman* Himself, for putting *such Stuff* in his Mouth. — Let us therefore return to our present Subject.

If any Writers shall think fit to bestow any Remarks on *these Papers*; I must once more request Them to enter into the Merits of the Cause, by giving a direct Answer to our principal Objections against the *Laws of Excise*, with Regard to the *Method of Tryal*, in those Cases; the Interest of *Trade*; and the Danger to *national Liberty.*

We insist upon *all these Points*, in Oppolition to *this Method of collecting the publick Revenues*; and the *Projector*, whoever He is, must not imagine

that some little Variations in his *Scheme* will allay the present Heats of the People. Their Objections are general against *any such Project*, and nothing but totally receding from it will give Them Satisfaction.

It will not be improper, nor I believe disagreeable, to illustrate this Point by a parallel Instance, of modern Date, in our own History.

When the famous *Bill of Exclusion* was under Debate in the *House of Commons*, an *Expedient* was offer'd by the *Court-Party* to prevent the Danger from a *Popish Successor*, by certain Limitations, in order to defeat the Bill; upon which Col. *Titus* observed, that to accept of Expedients, to secure the Protestant Religion, after such a King had mounted the Throne, would be as strange as if there were a LYON in the Lobby, and We should make a Vote to secure ourselves, by LETTING HIM INTO THE HOUSE and CHAINING HIM, rather than by KEEPING HIM OUT. — A *Popish Prince* cannot be more destructive to our religious Rights than an *Excise* will be to our civil Liberties; and there is little Difference between an *Inquisition* and a general *Excise-Office*, but as one regards our Faith, and the other our Estates.

We saw this horrible Monster advancing towards us; and have spared no Pains to keep Him out of the Lobby, as well as the House; but if He should have the Confidence to thrust in his Head there; We rely upon the Virtue of our Representatives in Parliament, that They will concur with their Principals, and unite their Endeavours to kick Him out again.

To speak without a Metaphor, it is to be hoped that the *House of Commons* will reject any Proposal for loading us with new *Excises*; and if the *Projector* should persist in his *Scheme*, He must

expect to have it call'd by his own Name (according to the old *Roman Custom*) and delivered down, as a Brand of Infamy on his Memory, to all succeeding Generations.

I shall therefore conclude with a Passage in Scripture; which I recommend to his serious Consideration.—*It must needs be, that Offences come; but Woe to THAT MAN, by whom the Offence cometh.*——*It were better for Him that a Millstone were hanged about his Neck; and that He were drowned in the Depth of the Sea.*



(1)

A P P E N D I X.

N U M B. I.

EXTRACTS *from a Pamphlet Intituled,*
Remarks on the horrible Oppressions,
Infolencies, and unjustifiable Partiali-
ties of the COMMISSIONERS OF
EXCISE, &c.

THE Author having charged *these Gentle-
men*, in several Parts of his Treatise, with
Tyranny, Barbarity, and Extortion, con-
cludes it with several particular Examples, which
he introduces in the following Manner.

“ And that *this Charge* may not be counted
“ too heavy, and this Book be branded with
“ the same Injustice it is wrote to expose, I shall
“ a little descend to Particulars, and give you a
“ few, out of the infinite Crowd of *prodigious*
“ *Excesses* they have been guilty of.

“ 'Tis true, that the *Laws of Excise* are very
“ severe; and without doubt, 'tis necessary that
“ when *Taxes* are charged on the Subject, Me-
“ thods ought to be taken to secure the Pay-
“ ment to the Government; and this is both
“ just to the Government, and to one another,
“ that

(2)

“ that the *Equality of Taxes* may be regulated;
 “ since what is deficient in *one*, is always made
 “ good upon the *whole Nation*.

“ But this *Severity of the Laws* does no where
 “ require *cruel and rigorous Exactions*; barbarous,
 “ destructive and furious falling upon Men and
 “ Families; of which the following is an Instance,
 “ all good Men must read with Abhorrence.

“ About the Year there was an honest
 “ and very industrious Man, a Distiller, by name *Richard Stanley*, a Quaker, who lived in *Wapping*,
 “ and carried on his Trade with a tolerable Prospect;
 “ but having several Losses, and a large
 “ Family, did not make so current Payment as
 “ the *Commissioners* required, being in Arrears
 “ 146 l. 12 s.

“ *This Man* had order'd some *new Backs* to
 “ be made, and set up in his Workhouse, and
 “ they were then finishing, but not quite
 “ done; the *Backmaker* having, at least, a Week's
 “ work to do on them, to make them fit for
 “ Use.

“ The *Distiller* thought it was soon enough
 “ to enter *these Backs* at the *Office*, when they
 “ should be finish'd and fit for Use; and in the
 “ mean Time, they were so far from being offer'd
 “ to be conceal'd, that the *Workmen* were
 “ publickly at work on them, and the *Officers*
 “ every Day saw them in the House.

“ Notwithstanding this, the *Officer*
 “ by name, staying as long, till he thought
 “ the Pretence would bear, informs against *this*
 “ *Man*, for erecting these *new Backs*, without entering
 “ them; and the *Commissioners*, according to
 “ their usual Justice, concurring with the *Officer*,
 “ condemn the *poor Man* to pay 80 l. for this pretended
 “ Fraud.

“ This,

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“ This, added to his *former Debt*, made it
 “ 226 l. 12 s. which the *poor Man* being unable
 “ to pay so soon as they required it, they fall
 “ upon him with most unsufferable and un-
 “ parallel'd Fury.

“ His *Still-House*, which cost him above 500 l.
 “ to erect, they pull'd all to pieces; tore up his
 “ *Stills* and *Backs*, and appraising them after their
 “ own manner, and at their absolute Pleasure,
 “ sold them most unreasonably below the real
 “ Value.

“ They sold *three Stills*, with *Worms* and *Tubs*,
 “ for 120 l. and the *poor Man* makes it appear,
 “ that *one of those Stills*, by the Weight of the
 “ Copper, came to a 102 l. and cost him so much
 “ at *second Hand* but a few Months before.

“ The *Backs*, and all the *wooden Work*, which
 “ cost him above 150 l. and which was all in
 “ good Condition, fit for the Trade, they sold
 “ for 3 l. 19 s. 6 d. or thereabouts.

“ They sold as much *Spirits* for 7 l. as they
 “ themselves had charged the *poor Man* with
 “ 18 l. Duty to the King.

“ And thus the *poor Man* and his Family were
 “ entirely ruin'd and turn'd out of Doors; and
 “ notwithstanding all this Havock, and the Destruction
 “ they made of his Goods, they sold
 “ them for 6 l. 11 s. 6 d. more than they demand-
 “ ed; which yet they never would return to the
 “ *poor Man* to this Day; tho' he has earnestly
 “ solicited for it; and is reduced so low, that he
 “ has often wanted such a small Sum for Bread
 “ for his Family, and now works in a *Still-House*,
 “ for weekly Wages to subsist his Children; of
 “ whom, if Enquiry be made, I doubt not but
 “ the Reader may be informed that I have related
 “ the Story rather in the *Commissioners* Favour
 “ than

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“ than otherwise ; being resolved to do them
 “ Justice, even in the worst Accounts I shall
 “ give of their Behaviour.
 “ The Story of ruining Mr. Walker and his
 “ Family, is still worse than this ; of which they
 “ may hear hereafter.

*To make good the Charge against them, in the
 beginning of this Tract, of denying Justice
 to the Distillers, when they complain of the
 Injury of their Officers, take the following
 Account :*

“ **A** Certain Distiller, whose Name the Com-
 “ missioners cannot be ignorant of, when
 “ they read the Particulars, had a false Charge
 “ made upon him ; by which the Reader may
 “ please to understand, that he was charged
 “ by the Duty, for more Wash than he had in
 “ his Vessels ; but the Officer, being peremptory
 “ in his Charge, the Distiller complained to the
 “ Commissioners, as the Law in that Case directs,
 “ When the Case came before the Commissioners,
 “ contrary to all Courts of Justice in the World,
 “ which generally hear the Complainant first, and
 “ then the Defendant ; they, to be particular as
 “ well as partial, taking the Case from the first
 “ Complaint of the Distiller, call up the Officer,
 “ and order him to give an Account of the
 “ Fact. Having heard him only, they immediate-
 “ ly gave their Judgment against the Distiller,
 “ without so much as admitting him to reply,
 “ or hearing his Evidence ; and refused to swear
 “ a Servant he brought with him to prove the
 “ Fact.

“ With

(5)

“ With what Face Men can thus pervert the
 “ known and fundamental Articles of distributive
 “ Justice, I cannot imagine ; and if they expect
 “ never to give account for these Actions, they
 “ must certainly live in hopes that, some Time
 “ or other, Parliamentary Authority shall be sup-
 “ press'd, and that Power die, which has always
 “ been a Terror to the Exorbitances and Exacti-
 “ ons of insolent Tax-Gatherers.
 “ It is farther remarkable in this Story, that
 “ the Distiller boldly telling them, He would seek
 “ for Justice against these Partialities ; one of the
 “ Commissioners, and the great Manager of these
 “ injurious Proceedings, viz. Mr. T——,
 “ turning to the Solicitor, ask'd, if the Distiller
 “ had paid the Money for this false Charge ? To
 “ which he was answer'd, Yes. Well, well, says
 “ the Commissioner, if we have but the Money,
 “ let him seek for Justice where he can, and see
 “ how he will get it again.

*To prove what is suggested of the Commissioners
 conniving at, and encouraging their Officers
 in the Oppressions of the Subject, and re-
 warding them by the Penalties they raise ;
 take the following short Story, which will
 be publickly attested by undoubted Evidence.*

“ **A** N Information was ordered to be brought
 “ by an Officer, against a noted Distiller
 “ in Town, on pretence of such Breaches on the
 “ Laws of Excise ; the Penalties of which would
 “ have risen to a very great Sum.
 “ The Distiller brought such plain Evidence of
 “ the Fact, and so well managed his Defence,
 “ that,

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“ that, in spite of their very good Will to ruin
“ him, Things were so very plain, and the In-
“ formation so weakly supported, they were forced
“ to acquit him.

“ After the Disappointment, and, as we sup-
“ pose, to comfort the Officer for the Loss, a
“ certain Commissioner was heard to tell him, He
“ was sorry he could not serve him now; but ano-
“ ther Time he would make him amends; or Words
“ to that Effect.

“ What can the meaning of such an Expression
“ be, but to encourage their Officers in their false
“ Accusations, and supporting the Oppressions they
“ daily exercise upon the Distillers?

*To prove their putting off Hearings, and
tiring People with the Charge and Trouble of
Attendance, among a Multitude of such Cases,
Mr. Bowden's is very remarkable.*

“ MR. Bowden had an Information laid a-
“ gainst him; which it is supposed could
“ not be very clearly made out, and appearing
“ to take his Trial, with his Witnesses and Coun-
“ cil, whom he had fee'd to attend; without
“ any Reason given, or any Day assign'd for his
“ farther Attendance, the Hearing was put off.

“ Some time after this, when Mr. Bowden was
“ occasionally at the Office, upon other Business,
“ and without the least notice of any such thing,
“ they order'd him to be call'd in, and told him,
“ They would then hear it. It was a long time,
“ and with great difficulty, that he prevailed up-
“ on them to put it off; alledging, That he was
“ unprovided

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“ unprovided of his Evidence, Papers, and Council,
“ for his Defence.

“ After this, it was delayed again for several
“ times, and at last, being inform'd that his Ser-
“ vant, who was his Evidence, was gone from
“ him, and lived as far as Bristol, they summon'd
“ him to a Trial peremptorily by a short Day; so
“ that it was impossible for him to fetch up his
“ Evidence, and by this Advantage cast him.

*For Shams and trifling Pretences against Tradef-
men, and for which they have been arbitrarily
fined; take the following, out of many more
ready to be produced at Demand.*

“ MR. Feast*, the Brewer, at the Peacock
“ in White-Cross-street, a Man of an un-
“ questioned Reputation, and every way superior
“ to the best of these Commissioners, both in Cha-
“ racter and Estate, being allow'd, by all, that
“ have Judgment in the Thing, to be the greatest
“ Brewer in England, and I suppose in the World,
“ and who I believe (speaking by guess) has in
“ his time, paid 200,000 l. Excise to the Crown;
“ some say much more.

“ This Gentleman keeping an Engine or two al-
“ ways in his Yard, to be ready, in Case any Ac-
“ cident of Fire should happen, had ordered his
“ Men (as it is very necessary to do, and as they
“ used to do about once a Month) to try the
“ Engine, that they might be satisfied it was in
“ order.

“ Upon this, the Mob coming into the Yard
“ to see it play, it happen'd that, among the

* Afterwards Sir Felix Feast.

“ Crowd,

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“ Crowd, the *Exciseman* was coming to his Bu-
 “ fness. This the Servants could not, and offer'd
 “ to make Affidavit they did not see. In playing
 “ the *Engine*, the Servant, turning the Spout a-
 “ mong the Crowd, as in sport is frequently
 “ done, he chanced to wash His Honour, the
 “ *Exciseman*, who appear'd exceedingly affronted
 “ at the Indignity offer'd to his Quality; and
 “ tho' the Servants ask'd his Pardon, and pro-
 “ fess'd they did not see him, (and the Master not
 “ present) yet he could not be appeas'd; but
 “ goes the next Day to the Office; makes his
 “ Complaint to the *Commissioners*, and brings an
 “ *Information* against Mr. *Feast*, for his Servant's
 “ obstructing him in the Execution of his Office;
 “ the Penalty for which, by Act of Parliament,
 “ is 20*l.*

“ This came to Trial before the *Commissioners*;
 “ who, notwithstanding the Circumstances were
 “ proved as above, gave Judgment against Mr.
 “ *Feast* for 20*l.* and upon his *Appeal*, the *Com-*
 “ *missioners of Appeal* confirm'd it; and he paid
 “ 20*l.* for wetting the sacred Coat of a beggarly
 “ *Rascal*; that, had he design'd nothing but his
 “ *Business*, might have gone two or three other
 “ ways into the *Brewhouse*, and not have come
 “ within reach of the *Engine*.

“ One Mr. *Henry Hall*, a *Sydemaker*, had a
 “ *Warehouse* at some distance from his *Dwelling-*
 “ *House*; and having some *Business* at his *Ware-*
 “ *house*, he found the *Exciseman* knocking at the
 “ Door; but his Servant, whose *Business* was
 “ in the said *Warehouse*, was gone out, and the
 “ Door lock'd.

“ The *Exciseman* demanded Entrance, and Mr.
 “ *Hall* desiring him to stay till he could find the
 “ Man, who he thought had been at the *Ware-*
 “ *house*,

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“ *house*, the *Exciseman* seem'd uneasy; at which
 “ Mr. *Hall* ordered another of his Servants, who
 “ came with him, immediately to break open the
 “ Door, that the *Exciseman* should have no Pre-
 “ tence upon him; which the *Exciseman* perceiv-
 “ ing, and that if the Door was opened, He should
 “ lose the Opportunity of *informing*, immediately
 “ goes away and would not stay to see the Door
 “ opened, but lays an *Information* for 15*l.* for be-
 “ ing deny'd Entrance; on which *Information* the
 “ *Commissioners* gave Judgment; and the *Court of*
 “ *Appeals*, to whom Mr. *Hall* had Recourse, con-
 “ firm'd the said Judgment.

“ Another Prank like This was play'd by an
 “ *Exciseman* with Mr. *Fendril*, a *Distiller* in *Hol-*
 “ *bourn*. The *Exciseman*, in the Dead of the Night,
 “ when Mr. *Fendril* was in *Bed and asleep* (taking
 “ a *Constable* from the Watch) comes to his
 “ Door, and not offering to awake Mr. *Fendril*, or
 “ any of his Family, demanded Entrance; which
 “ Mr. *Fendril* (as I know not how he should) be-
 “ ing *asleep*, took no Notice of.

“ At the same Time, the *Officer* pretended the
 “ *Chimney smok'd*, and call'd the Watchman to
 “ take Notice of it, which he did; but declared
 “ He could not perceive it to *smoke*.

“ Notwithstanding This, away goes He; lays
 “ an *Information* against Mr. *Fendril*; and upon
 “ the Trial the *Officer* swore that the *Chimney did*
 “ *smoke*; the *Constable* swore it *did not*; no Proof
 “ was made that Mr. *Fendril*, or his Servants, were
 “ at *Work*; as, indeed, they were not; but *all in*
 “ *Bed*; yet the *Commissioners* gave Judgment against
 “ Him for 15*l.* alledging, by their Solicitor, *that*
 “ *they ought to keep a Servant always sitting up, to*
 “ *let in the Exciseman, whenever he thought fit to*
 “ *come.*

K

“ It

“ It would be a History too long for any Man’s
 “ Reading to set down all the *barbarous Treatment*
 “ the Queen’s Subjects daily meet with from these
 “ *Gentlemen Excisemen*; their *arbitrary Judgments*;
 “ *clandestine*, and *most villainous Methods* of sur-
 “ *prizing the Innocent*; and their *partial and posi-*
 “ *tive determining Things against Law, Reason,*
 “ *and apparent Testimony of Fact.*

*How they have determined the same Fact as crimi-
 nal in one, and acquitted it in another, is plain
 from the following Instance.*

“ **J**OHAN VANDEN BENDEN, *Sweet-ma-*
 “ *ker, at Dowgate, had a private Copper, for*
 “ *making of Sweets*; which He was *inform’d a-*
 “ *gainst* for making Use of, without entering at the
 “ *Excise Office*; and coming to a Trial, He was
 “ *acquitted*; not that it was not made Use of, but
 “ *as not being within the Act.*

“ ROWLAND FRYE, *Sweet-maker, in Mor-*
 “ *gan’s Lane, Southwark, much about the same*
 “ *Time, and for the very same individual Kind of*
 “ *Fact, was try’d on an Information, for making*
 “ *Use of a private Copper, for making Sweets, and*
 “ *the Commissioners gave Judgment against Him*
 “ *for 50 l.*

*If any Man should enquire into the Reasons of
 these Partialities, They must find them in the Excise
 Office. No Man else can resolve them.*

*A Certificate, sign’d by the principal Druggists in
 Town, in Answer to a Paragraph in the Daily
 Courant of Saturday Dec. 2, 1732.*

WHEREAS the *principal Druggists* in Town
 are charged in a Paragraph in the *Daily
 Courant* of Saturday, December 2, 1732, with be-
 ing the *Promoters of an Act* passed in the tenth Year
 of the late King, for repealing certain Duties upon
 Coffee, Tea, and Cocoa, and for granting certain
 Inland Duties in lieu thereof, &c. (by which Act
 Coffee, Tea, and Chocolate are subjected to the Laws
 of Excise) by advising the Clauses in it, which relate
 to Entries of all Places, where such Commodities are
 made or kept, and to the Power it gives the Officer
 to enter into such Places, and to inspect and take an
 Account of such Commodities, and insinuating that
 they did advise the passing the said Act.—The Drug-
 gists do hereby positively deny, and disavow such
 Charge as a notorious Falsehood.

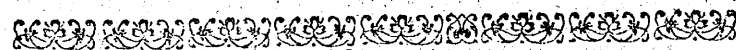
The Bill pointed out too plainly the Rigour and
 Hardships, with which the Execution of such a
 Law would be attended (and which they have since
 too severely felt) for them to be presumed the Ad-
 visers of it. They were desirous to preserve their
 Houses to themselves, and not have them liable to
 be entered into at the Will and Pleasure of every
 unknown petty Officer; and to have the Disposal of
 their own Goods, after the Duties were paid, with-
 out the Permission of, or accounting for them to
 any Person whatsoever; and to preserve the Cir-
 cumstances of their Trade, their Customers Names
 and Places of Abode, from being exposed to th
 Officers

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Officers of Excise, and to such other Persons, to whom they might think fit to communicate the same; and also, in case of any Dispute, to have the Matter determined, according to the antient Privilege of *Englishmen*, by a *Jury of twelve good Men*, who are sworn to do Justice indifferently, and not by the summary Decision of *Commissioners*, removable at Pleasure.

For these Reasons, the *Druggists* strenuously opposed the Bill. They petitioned the Parliament against it; and when their Petition had the hard Fate to be rejected, they proposed several Expedients to make the Law easier to them; which were undertaken and promised by the *worthy Gentleman*, who alone hath the Honour of being thought the *Projector and Adviser of it*, and who only hath found his Account in it.

F I N I S.



ADVERTISEMENT.

The ARGUMENT AGAINST EXCISES being out of Print, it is now in the Press, and will be published again in a few Days.

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