

216-19



A
 SCHEME OF PROPOSAL
 FOR

Taking off the several TAXES on *Land, Soap, Starch, Candles, Leather, Plate, Pots, &c.* and Replacing the said Duties by another Tax, which will bring in *more Money*, in a more Easy and Equal Manner, and less burthenfome to the Subject :

Humbly offered to the Consideration of the PARLIAMENT, as also the People of *England*, for whose Ease and Benefit this is design'd. Plainly proving, That the Duties on *Soap, Candles, and Leather*, which do not bring in 600,000 *l.* a Year, cost the Subject more than double that Sum : So that this Method is calculated to ease the People of one Half of the Sum they now pay, on Account of those several Taxes, and at the same Time Encrease the Revenue. To which is added,

Some Considerations on the several Duties upon *Tea, Coffee, Chocolat, and Salt*, which may be also taken off, and replaced by the same Method, with any Thing else, that is either burthenfome to Trade, or a Hardship upon particular Persons, of which the *Pot-Act* is a glaring Instance ; and upon any Emergency a larger Sum may be raised.

L O N D O N

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Scheme *or* Propofal

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Taking off the feveral Taxes on *Land, Soap, Starch, Candles, Leather, Plate, Pot, Tea, Coffee, Chocolat, and Salt*, and Replacing the faid Duties by another Tax, which will bring in more Money, in a more Easy and Equal Manner, and lefs burthenfome to the Subject.

IN order to raife a Sum fufficient to answer the Taxes already granted, and arifing from the afore-mentioned Duties; we will fuppofe, that inftead of the prefent Manner of Taxing the *Window-Lights*, that a certain Sum be laid on every Window, be their Number more or lefs, in every

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House :

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House : For Example ; Suppose Two Shillings for each Window ; the one to be paid by the Landlord, in Consideration of the *Land-Tax* ; and the other by the Tenant, in lieu of the aforesaid Duties of *Soap, Candles, &c.*

THE Number of Houses in the South Part of *Great-Britain*, called *England*, upon a reasonable Computation, which may be better known from the Collectors and Surveyors Books, we may venture to calculate at or about 2,000,000 the Windows, reckoning one House with the other, at Twelve each ; and then computing them separately, they will bring in the Sum of One Pound Four Shillings yearly ; the Total Amount whereof will be 2,400,000 *l. per Annum.*

IT is a Truth so well known, that it would be but wasting of Words to attempt to prove or demonstrate the many Hardships that happen to a great many Families, from the unequal laying both of the *Land-Tax* and the *Window-Lights*. How many Gentlemen and

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and others are there, who have Estates in Houses, in some of the Out-Parts of this City, and elsewhere, that altho' the Act of Parliament expressly says, Two, Three, or Four Shillings in the Pound, and no more shall be laid, yet shall pay Five, Six, or Seven Shillings, as may be easily proved ? *First*, They are assessed to the Full Value ; and now and then there is a Deficiency in some Places : It frequently happens, that one fourth Part is expended in Repairs : Houses that are empty pay half Taxes ; and notwithstanding, there is often a Quarter, or half a Year's Rent, nay, sometimes the whole Rent is lost ; yet, even then, there is no Abatement or Allowance. This is not the Case of one Parish, but of many ; nor of a few Persons therein, but of several ; neither has this continued for a Year or two, but from the first laying of the *Land-Tax* : And although these Gentlemen have had some small Relief from the Raising of their Rents,* and

* This was wrote in the Year 1718, when the Rents were rising, though they have fell considerably since the New-Buildings.

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and Lowering of the Tax ; yet, as the *Landed Gentlemen* have had the same Advantage, the Inequality still continues, and will, until the Parliament shall think fit to distinguish Houses that are subject to Annual Repairs, from Lands that are not subject to any. But, besides the Inequality before taken Notice of, there is a very great one, even upon Land itself ; for as there are those who pay full Three Shillings, so there are those that don't pay Sixpence. In short, those Gentlemen that had the Protestant Religion and Succession early at Heart, and who, for the Preservation of the *one*, and the procuring of the *other*, assessed themselves to the full Value of their Estates, have, for their Zeal, been rewarded with an unequal Load of Taxes ever since ; and are very like to intail the same upon their Posterity, unless relieved by this, or some other Parliamentary Way.

THE Tax upon *Stock* is still more unequal than that upon Land ; many paying as much for One Hundred Pounds

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Pounds, as others do for a Thousand. Nor is that upon *Windows* more equally or equitably laid than the others ; Thirty and Three Hundred paying equally alike.

THE Duty upon *Soap* and *Candles* are undoubtedly very hard upon the industrious Poor and meaner Sort of *Trades People* ; the Price of *Soap* being about Five Pence or Six Pence *per* Pound ; the other of *Candles* Seven Pence *per* Pound : But before these Duties were laid, their Price was from Three Pence to Four Pence Half-Penny ; and if ever the Duty should be taken off, it would reduce their Price at least Twenty, if not Twenty-five *per Cent*. How much the Price of *Shoes*, *Boots*, and other Necessaries made of *Leather*, would be lower'd, was the Duty taken off the *Leather*, we cannot take upon us to determine ; but we may venture to affirm, that since the laying of that Duty, the Price of those Goods have been raised at least Twenty-five, if not Thirty *per Cent*. though in Reality those very individual Duties before-named

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named, are not half so burthensome to the People as the Consequences of those Duties are : For it is very remarkable, and very true, that whenever there is a Tax laid upon any Commodity, the Price of that Commodity is thereupon advanc'd to double the Amount of the Tax. The Reason why it is so, and must be so, is very obvious and easy to be accounted for.

THE Duties upon *Soap, Starch, Candles, Leather, &c.* do not bring in neat, upon a Computation, above 600,000 *l. per Annum*, and yet the Subject pays more than double that Sum, upon Account of those Duties ; and though it is not in every Body's Power to prove that Assertion, yet it would be but an easy Task for those in Possession of the Tax-Books : And this being the Foundation on which this *Scheme* is built, by a moderate Computation, it will appear it must unavoidably be so.

SUPPOSE then that there are in *England* 2,000,000 of Families, and that one with the other spend yearly
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in *Soap, Starch, Candles*, and Necessaries made of *Leather*, only the Sum of Four Pounds ; the Expence of the whole Nation in these Commodities will be 8,000,000, out of which deduct only *Twenty per Cent.* and that amounts to 1,600,000 *l.* Now, if the Government receive but 600,000 *l.* and the People pay 1,600,000 *l.* or such like Sum, it is evident, that the Remainder is sunk, either by the Rise upon the Commodity, the Charge of Collecting, the Neglect or Contrivances of the Officers, or the clandestine Practices of some of the Subjects, by which the whole Duty is under paid.

AND therefore, in order to remedy the afore-mentioned, as well as many other unmentioned Grievances, with all Humble Submission, this Scheme is proposed, as it is hoped liable to as few Objections as any one that can be offered of equal Importance ; and it is presumed will be found, upon impartial Examination, to fall as equally proportionable from the greatest Landlord to the meanest Tenant, as any
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Thing of the like Nature can be supposed to do ; for this cannot prejudice any Branch of Trade, nor can it raise the Price of any Commodity ; but will fall easy and equal upon all, and in such a plain Manner, as not to admit of any Dispute or Controversy : For the Number of Windows, which cannot by any Means be concealed from the Surveyors, will determine the Right of King and Subject.

THE *Land-Tax*, at Two Shillings in the Pound, and that upon Windows, together with those upon *Soap, Starch, Leather, and Candles*, don't bring in neat above 1,700,000 *l. per Annum* ; whereas this, according to Calculation, if true, would bring in 2,400,000 *l.* a Year ; so that His Majesty would have a considerable Addition to His Revenue, and that too, with this peculiar and pleasing Circumstance, that instead of laying any new Burthen upon the People, it would be taking off many of the old ones that are most grievous to the Populace, as it will be evidently prov'd by stating a Case or two.

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AND, first, Suppose a House, wherein a midling Family dwells, has Fourteen Windows, and under Twenty ; the Tenant at present pays Six Shillings a Year ; at Two Shillings a Window, his Share then would be Fourteen Shillings ; and so his additional Charge, more than he pays now, would be Eight Shillings ; in Consideration of which he would have a Rebate of at least *Twenty per Cent.* upon *Soap, Starch, Candles, and Leather* that he uses in his Family : And suppose he expends in these Commodities no more than Six Pounds a Year, which is a very reasonable Sum for a midling Family, and out of the Sum deduct *Twenty per Cent.* and that alone comes to One Pound Four Shillings ; so that he will save Ten Shillings a Year by this propos'd Exchange.

FOR Calculation Sake we have mentioned Two Shillings a *Light*, and divided the same between *Landlord* and *Tenant* ; but as the *Land-Tax* is the *State-Sheet-Anchor*, and as this is supposed

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posed to supply the Place of that ; therefore the Sum upon each Window may be raised or lower'd according to the Necessities of the State : And as it is customary upon all extraordinary Occasions, to lay Four Shillings upon Land, therefore, whenever the Necessities of the Government are such as to require an Additional Shilling or the like, in such Case, the Landlord ought to pay Two Thirds ; and for the same Reason that Four Shillings *per* Pound on Land, would not affect the Tenant before, so it ought not to do it now.

IT may be objected, That as this Calculation is only founded upon *Supposition*, it may therefore be false, at least not to be depended on : To which it may be answered, That in King *CHARLES* the Second's Time, the Number of Houses were computed at 1,200,000 ; and that they are considerably increased throughout the whole Kingdom, will not be contested ; but be that as it will, whenever the Number of Windows are certainly known, there

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there may as much be laid on each, as will, from the Whole, raise such a Sum, as will answer the End proposed : For as to whatever Sum is wanted, either for the *Annual Support of the Government*, or for the *Discharging the National Debt*, must be raised upon the Subject ; therefore all that the Subject can in that Case expect, or hope for, is, that such Sum may be raised in the most easy and equal Manner.

THERE are Three Things from which sufficient Sums may be rais'd, to answer all the Ordinary and Extraordinary Expences of the Government, without burthening *Trade* or *particular Persons* ; and those are *Land*, *Windows*, and *Chimneys*. One Shilling in the Pound upon *Land*, fairly and honestly levy'd, would undoubtedly bring in a Million yearly, and it would not be a hard Tax : But as an honest and fair Assessment is not to be expected, and as Windows are hardly subject to a Fraud, they seem to have the Preference to any thing else, in many Respects : As, First, They are so necessary,

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fary, that no House can be convenient without them. Secondly, From their Nature and absolute Use ; for they are so situated to View, as to be counted with very little Trouble to the Surveyors, and less to the Inhabitants. And, Thirdly, their Numbers are generally suited to the House, as the House is to the Condition of them that dwell in it. The poorer Sort of People live in small Houses, and they seldom have more Windows than are absolutely convenient ; as on the other Hand, the Nobility and Gentry live in large and spacious Buildings, and consequently have a great Number of Windows, and perhaps some more for Ornament than Use ; and yet, even in that Case, the *Tax* would be but equal ; for 'tis as reasonable that the rich Men should pay for Ornament, as for the midling Sort to pay for Conveniences.

THIS Method will be so easy and plain, both to the Surveyors and Collectors, that this Tax may be collected for Six Pence a Pound, by which
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Means His Majesty will receive within Two and a Half *per Cent.* of what the Subjects pay ; which never can be the Case where the Revenues arise from Duties laid upon Commodities, as at present.

IT may be said by some, That this would be taking the *Tax* off *Land*, and laying it upon *Houses* ; that the Country would be only eased, and Cities and great Towns bear the Burthen ; and therefore this would be prejudicial to *Trade* ; that there are Gentlemen of a Thousand Pounds a Year apiece, who have not one House perhaps on their Estates ; others, again, Houses with an Hundred Windows in them, and not above Six People to inhabit therein ; and certainly then, say they, this cannot be an equal *Tax*.

AS to the First, There are eighteen Parts in Twenty of all the *Soap*, *Starch*, *Candles*, and *Leather*, used in Cities and Towns ; and then, surely, the taking off these Duties must be more Beneficial to them than to the Country ;
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and consequently not only a considerable Help, but a great Encouragement to Trade, especially amongst the Manufacturers and Artificers. And as to Estates without Houses, and large Houses with few People in them, there are but few Instances of them, and those uncommon ones ; but if there were more, it is impossible to frame any Scheme for laying of *Taxes*, or raising of Money, but some Inconveniencies will arise to some Particulars, and would be liable to some Objections of caviling Persons : Or, Was there ever a general Rule so perfect, that it had no Exception, or was attended with no Inconvenience ?

IT is no great Presumption, it is hoped, to think the Well-meaning Part of the World may be persuaded to believe, and find it true, that there is not one individual Person in the Nation, that will by this Scheme be put into a worse Condition than he is at present : But, on the contrary, a much better ; yet it hath not been asserted, that the Advantage will be alike to all.

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IT may be presumed, the *Landed Gentlemen* will be thought too kindly used ; and though this may be allow'd to be *calculated* for the *Good* of the Whole, yet some will be apt to grumble, because, as they imagine, it is not equally so : But if all Matters were duly weigh'd, it will plainly appear, that more Money will be saved to the Trading People, &c. by this *propos'd Alteration*, than will be to the *Landed Gentlemen* : But if it should prove otherwise, won't their having paid Four Shillings in the Pound for many Years together, give them a Sort of Title, we might almost say, a Right to some Indulgence, when an Opportunity offers ? However, if upon the Whole, the Legislature should think fit to continue the *Land-Tax*, suppose that the Duties were to be taken off from *Soap, Leather, Candles, Plate, and Pots* ; and in Consideration thereof, every House-keeper were to pay One Shilling for each Window, be the Number more or less ; we might with good Assurance affirm, that His Majesty

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would have a much greater Revenue than he has, and the Subjects pay much less than they now do.

A few Years ago, some Tradesmen, who were either concerned in the Sale or Manufactory of *Leather*, were asked seriously the Reason, *Why all the Necessaries made of Leather, should be so much dearer than they formerly us'd to be?* They answer'd, *That the Reasons were Two; First, a greater Consumption; And, Secondly, A heavy Duty.* As to the last, (says a Shoemaker in Company) *although a Pair of Shoes, when finish'd, don't weigh above a Pound and a half, the Duty of which amounts to no more than Two-Pence Farthing, yet, if that Duty was taken off, I could sell them, says he, for at least Eight-Pence a Pair less, and could gain more by them than I do now.* And many have given that Assurance, that the said Proportion will hold good through many Branches of *that Trade*: The Consequence of which is very plain, that out of every Hundred Pounds

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Pounds paid by the Subjects, His Majesty receives but about Forty.

THIS satisfactory Account excited our Curiosity to enquire how far the Duty affected the Price of *Soap* and *Candles*; and according to Enquiry it appears, that from every Hundred Pounds paid by the Subject, the Government can't receive more than Sixty. So that taking *Soap*, *Candles*, and *Leather* upon an *Average*, it is manifest, beyond a Possibility of Contradiction, that what is given for about *Five Hundred Thousand Pounds*, the People pay more than a *Million*, besides the Charge of Management, which will amount to Eight, if not Ten per Cent.

AS to the Duty on *Plate* and *Pots*, this seems rather calculated to encrease the Number of *Taxes*, than the *Revenue*: So that no *Scheme* or *Method* that ever yet passed the Wisdom of Parliament, so as to receive the Sanction of a Law, saving that upon *Tobacco-Pipes*, was ever so contriv'd; and that brought

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in so little *Money*, and so much *Clamour*.

WE will beg Leave to state the Case thus, by which every one may be capable of judging for himself, allowing for different Circumstances: Suppose a House have Nineteen Windows, the Tax of which at present is Six Shillings a Year; it would then be Nineteen Shillings for his Share: Now if the Family be in Proportion to the House, there cannot well be fewer than Eight or Ten Persons in it; and then the Expence of *Soap* and *Candles* only may be computed at Two Shillings a Week, which would then be bought at Sixteen Pence, were the Duty taken off; then, by this Rule, the Tenant indeed would pay Thirteen Shillings a Year more for his *Windows*, and One Pound Fourteen Shillings and Four Pence less for his *Soap* and *Candles*, besides what he would save by *Necessaries* made of *Leather*, and other lesser Duties, which highly probable would amount to as much more. Upon the Whole, we may venture to say, were all the Duties upon the com-

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mon *Necessaries* of Life taken off, as they might well be, without Detriment to the Government, or lessening the Revenue, tho' they should extend to *Coffee*, *Tea*, *Chocolat*, &c. there would be at least Forty *per Cent.* sav'd to the Subject in every Hundred Pound laid out of Pocket, in the Price of such Commodities as his Occasions urge him to buy; when, at the same Time, his additional Expence hereby would be no more than Thirteen Shillings; and so proportionably for every greater Sum: For as his Tax will be higher, so his Layings out will be larger, and what he will save thereby, by Means of this Reduction, will, in its due Proportion be likewise so.

THE favourable Reception the First Edition met with from the Publick, and the great Demand for the *Scheme*, partly engaged us to publish it a Second Time; but we chiefly comply'd with it, at the Request of several Gentlemen well skill'd in these Sorts of *Calculations*, and who have endeavour'd to come at some greater Certainty, in respect

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respect to the Number of Houses; and from the best Informations they are capable of obtaining, have signified, that it may be strongly presumed, that those inhabited, will not much exceed 1,500,000; though others again, are of Opinion, that they will come little short of Two Millions: But be that as it will, there are no Accounts extant, that can be depended on; for as Matters are at present Circumstanc'd, the Justices of the Peace have a Power of exempting whom they please from paying the *Window-Tax*. But should what is here proposed, be put in Execution, it would take away all Pretence to an Exemption, because the most indigent House-keepers use *Soap, Candles, and Leather*; and as those Commodities would be bought much cheaper, the Savings on that Head, would exceed the Out-goings on the *Window-Tax*, upon the Foot of this new Method.

BUT notwithstanding the Impossibility of knowing how much such a Tax would bring in, suppose, by Way of Tryal, only One Shilling was to be

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be laid on each Window, divided as aforesaid between *Landlord and Tenant*; and to be given in lieu of the *Tax on Land, Soap, Candles, and Leather*; and when it was known how much that would amount to, it might, the ensuing Year, be so regulated, as to raise a Sum sufficient, not only to replace the before-mentioned *Taxes and Duties*, but also those upon *Salt, Coffee, Tea, and Chocolat*; including (if thought proper) all the Customable Ingredients used by the Woollen Manufacturers, which would greatly encourage that valuable Branch of Trade.

IT is asserted, that since the *Tea* has been under the Management of the Commissioners of Excise, it has brought in 108,000 *l.* a Year, for the Eight last past, more than it did the Eight preceding Years.

AND it is also asserted, and perhaps with equal Truth, That not one half of the *Tea* expended in the Kingdom pays any Duty; in which Case,
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how greatly do the *Fair Traders* and the *East-India* Company suffer, by that vile Practice of *Smuggling*; for the Prevention of which, many severe Laws have been made, and Expedients proposed, though without the desired Success.

BUT since *Coffee, Tea, and Chocolate* are so universally drank, what if some small Matter Extraordinary were added to the *Tax* here proposed, by Way of Compensation, for having *Coffee, Tea, and Chocolate* Duty free, in which *Salt* may also be included, if thought proper. But notwithstanding, in this State of Uncertainty, it can't positively be determined how much more ought to be laid on each Window, to answer the last mentioned Duties; yet we will venture to make (and tho' a Random) Computation, which may not (should this Scheme be ever put in Execution) be far from the Mark.

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| It is said that the <i>Land-Tax</i> at 2 s. in the Pound, brings in yearly about | } 1,000,000 |
| <i>Coffee, Tea, & Chocolate</i> , clear of Charges | } 200,000 |
| <i>Soap, Candles, and Leather</i> , clear of all Deductions | } 500,000 |
| <i>Salt</i> , clear of Charges, us'd to bring in | } 180,000 |
| The present <i>Window Tax</i> is about | 145,000 |
| Duty on <i>Plate</i> , and the <i>Pot Act</i> about | 30,000 |
| | 2,055,000 |

To replace which Sum, suppose the Number of Houses do not exceed 1,500,000, and that they have upon an *Average* Twelve Windows, at Two Shillings and Six-Pence each, divided as aforesaid, between *Landlord* and *Tenant*; then as one with another will bring in One Pound Ten Shillings, the Amount from the Whole would be 2,250,000 *l.* out of which deduct Six Pence in the Pound for Management, *viz.* 56,250 *l.* and the yearly neat Produce will be 2,193,750 *l.* Now if a *Tax* upon *Windows*, laid in the aforesaid Manner, would raise a Sum equal to that arising from the several *Taxes* and *Duties* above-mentioned, surely no Body will, or can deny, but that it is by far the most equal, and most easy Method

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Method for raising Money ; and more particularly so, if the *Landed Gentlemen* are to be favoured ; and though they would not, by this Proposal, be totally exempted, yet they would not have any Reason to think themselves hardly used.

WHAT can't be proved, ought not to be affirmed ; but if we may be allow'd to give our Opinion, from the greatest Probability, we may venture to say, that suppose the Government does receive 2,055,000 *l.* neat, from the several *Taxes* aforesaid, yet they must undoubtedly (by the Rise upon these Commodities. &c.) cost the Subject above a Million more ; and whoever will give themselves the Trouble to give that Affair a thorough Examination, will be of the same Opinion ; whereas what we have offer'd, is so far from being attended with any ill Consequence, that it is hardly liable to a Fraud, and would not only save the Subject a very large Sum of Money yearly, but in all likelihood, add a considerable Encrease to the Revenue ; which

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which are Circumstances that very seldom accompany Schemes for raising the necessary Supplies, &c.

IT is not improbable, but that the *East India* Company might, as a farther Consideration for having the Duty taken off of *Tea*, &c. consent to have their Interest reduced from Four to Three *per Cent.* because it would put their Trade upon a much better Footing ; totally prevent the Running of that Commodity, and thereby rescue the *Fair Trader* from an Evil, which perhaps no other Method could procure them, and possibly lay the Smuglers under a Sort of Necessity of finding a more commendable Way of getting their Livelyhood.

SOME, perhaps, may say, That it would be very hard for those who never drink either *Tea*, *Coffee*, or *Chocolate*, to pay Three-Pence a Window extraordinary, for having them Duty free. But should that be the Case, there is hardly a Family in the Kingdom, that would be liable to pay that *Tax*, but
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what use Two Bushels of *Salt* a Year ; the Saving upon which would answer the Three-pences on their Windows, though they should amount to Twenty in Number. However, all possible Regard ought to be had to Equality. Many Instances might be produced, where the contrary has occasioned more murmuring than the *Tax* itself.

N. B. IT may be urged by many, it is not very Customary to lay Things of this Nature before the Publick, but to address in another Manner : But this is so done, for two Reasons ; the *First* of which is, That it is honestly intended for a publick Good, for which End, we fairly lay down our Scheme, by which every Person concerned may, with a very little Trouble, satisfy himself whether our Suppositions are reasonable, and our Deductions *true* or *false* ; if they are both reasonable and true, the Application of them is easy : The *Second* Reason is, That by this Method of Publication, it may chance to come to the Knowledge of some Gentlemen
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better vers'd in Affairs of this Nature than ourselves, yet might never have entered into this Way of thinking ; in relation to the great Inconveniencies that attend the raising of Money by any *Tax* upon *Commodities* ; but they may possibly from hence receive such Hints as may incline them to think it their Duty to give the *Premisses* a solemn and thorough Examination ; and if from hence it appears they are reasonable, just and true, it is hoped they will merit that Consideration, that the Importance of the Subject demands.

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