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'A CANDID

ANSWER

T O A

LETTER

FROM A

MEMBER of PARLIAMENT

TO HIS

Friends in the Country,

Concerning the

DUTIES on WINE and TOBACCO.

— Mulier formosa superne, Definit in Piscem —

Hori

LONDON;

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DEDICATION

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Freeholders of Great-Britain.



O you (Gentlemen) this little Tract is dedicated, not for Protection from the Rage of State-Criticks, but for your serious Perusal. If what is said in Vindication of your Rights, and of Trade in general, be true, it is hoped you will insert upon both, with that becoming Ardor, for which our Ancestors are renowned in History; but if wrong Consequences are any where deduced from erroneous Principles, the Author desires they may perish, as Error ought to do: For as the Love of Truth is the Motive, so the A 2

IF our Rights and Liberties, in many Respects, had been prosaned by an obscure Pen, silent Contempt would be a sufficient Answer; but as the doughty Performance is pretended to be writ by a Represent Ative, and industriously handed about the Country by Excisemen, (for what Purposes is not hard to conjecture) it would be little less than Stupidity not to give it a full and candid Answer.

IF the Author of it acts really, in the Character he assumes, we plainly see in that Instance, that Representatives chosen by us, upon corrupt or sinister Motives, are most likely to become the Revilers and Betrayers of our Liberties. How uncorrupt, how considerate therefore ought we to be in a Choice of such Importance? a Choice, upon which nothing less than Liberty depends!

BUT there are many Reasons to believe the Letter-Writer to be a Representative only in Imagination: For if he was really so, it is hardly possible for him to mistake a well-known Right for DEDICATION.

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a wrong Biass on his Judgment. If, therefore, Conjectures are allowable, I should think him a Free-Mason of the lowest Order, for two Reasons: The first, because he seems to write not so much for Bread, as for good Drink: My other Reason for thinking him one of that antient Order, is, that he lays Colouring and Varnish on the Excise, as if he did it with a Trowel.

THE Excise has indeed been represented by better Cosmetick-Painters. as a beautiful Lady, with a prodigious Fortune; but 'tis humbly hoped, she has been proved, by the following Arguments, a very Pict, and that her Fortune (immense as it is) can be advantageous to none but her Keeper, and those he employs. We may therefore allow her to be like a modern fine Lady, that brings her Spouse an ample Fortune, but is so profuse and extravagant, as to spend it all in secret Services, in Retinue and Equipage: Or, perhaps, more like a Dutch Harlot, very gaudy in external Appearance, but with Hands as hard as Iron, able to gripe to Death every one she hath in her Clutches.

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JUDGE then, O Freeholders, whether such a Monster is sit for the Embraces of an Englishman, or is preferable to the Goddess of Liberty, (the Source of human Happiness) to whom our Patriot-Ancestors paid divine Honours! Judge for your selves impartially, and secure the publick Felicity, in which that of every Briton is involved, and for which no one can be more solicitous; than,

SIRS

Your devoted bumble Servant, &c.



A CANDID

ANSWER

T O A

LETTER, &c.



A D the People you reprefent been filent, when the Majority of Traders in the Nation were remonstrating against converting Customs into Excises, you might with

more Reason have been surprized and concerned, than as the Case now stands; for then it had been Matter of just Wonder, that we should be so regardless of our Country's good, or so stupid not to promote that, and our own Interest, by all justifiable Means; and particularly, by

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an Application to you our Representative. But your Concern for being under any Restraint, or Biass, from such a reasonable Application, seems not altogether so worthy of a faithful Representative.

In former Days it was thought the Freeholders Right, and accordingly it was a Custom, to give annual Instructions to their Representatives; but now 'tis deem'd an Offence, and a Biass, tho' it does not appear to us upon what Reafon; for, can the Directions of a Principal to his Agent, be justly call'd a Bias's upon the Judgment of the latter? Surely the Proprietor of an Estate may be generally supposed to know his own Interest, much better than his Steward; and that Steward must be thought unworthy the Trust reposed in him, if he counter-acts his Principal's Instructions. If the Proprietor happens to mistake his own Interest, it is the Duty of his Steward to point out the Mistake. And as every Man is willing to be convinced in Things tending to his Interest, so such a Conviction must produce suitable Instructions. But, Sir, this you have not done, either by Letter to us, or otherwise; and there(9)

fore we are still of Opinion, that further Alterations of Customs into Excises, will increase the Hardships we suffer, in exact

Proportion to fuch Alterations.

This Opinion is not founded upon courtly Argumentation, or polite Sophiftry, but upon folid Experience, which is the best Proof in Affair's of Commerce. It cannot therefore be deem'd Arrogance, to suppose that trading Men are more competent Judges of the Advantages and Disadvantages of Trade, than you, who have no Experience in fuch Affairs; much less can the Instructions refulting from that Experience, be thought to give your Judgment a wrong Biass. If it may in any Propriety be called a Biass, it is such as every wife Man fubmits to with Alacrity. It is such a Biass as Reason gives to human Passions; fuch as the fincere Love of Virtue gives to human Actions.

The Observation previous to your Answer to the Particulars of our Letter, is (from a Gentleman of your Address) but a coarse Compliment to your Electors. Pray, Sir, why should you think us so illiterate, as to be unable to represent our Grievances, even to a Man of your great Parts, without a Precedent from a London Advertisement? or, Why so childish, to be

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Whether those who projected a surther Alteration of the Customs into Exise; or those who eccho'd through the Kingdom a general Excise, have disturbed the Tranquillity of the People, reaping the blessed Effects of universal Peace, is very easy to determine. That there was a Design of an Alteration of some more Customs into Excise, appears too true, since it is now publickly avow'd. What wonder then, if the Apprehensions of a Grievance still growing heavier, should stir up the People to a Remonstrance; since it is not only their Right to do so, but also a natural Effect, resulting from

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its proper Cause? When you seel a Grievance, would you not complain? And why should the People be silent in such a Case? A general Excise you, and every one allows to be a Grievance; from whence it unavoidably follows, that every Step to it must be a Grievance too in some degree; and therefore changing the Custom of Wine and Tobacco into Excise is a Grievance.

To obviate this Objection, you display at large the Frauds and Abufes in the Customs', and the great Utility of the Excise, in adding to the Revenue sour or five Hundred Thousand Pounds # Annum. It seems then, the Custom-House Officers are a vile Set of Miscreants, influenced by Bribes to connive at Frauds, and even to be Partners with the Merchant, of the lucrative Villany; but as foon as an Hocus Pocus Authority is conferr'd upon an Excise Man, he is immediately transform'd into a watchful Guardian of the Revenue; is deaf to all Overtures of Bribery, and not to be tempted by that shining Ore, which dazzles the Eyes of his Superiors.

The Difference between these two Sorts of Officers appears to us Protestants

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a great Mystery, somewhat resembling that of Transubstantiation; we cannot therefore believe, that a Power is lodged in the Hands of any Commissioners on Earth capable of working such Miracles; unless, Sir, you produce better Proofs of such a Power than bare Intimations, we must still conclude, that the Officers of Excise will be as corrupt as those of the Custom-House, and therefore that Frauds are as practicable in one Case as the other.

The Testimony of all Trading People on the Sea-Coast will further evince this Truth; for they unanimously affirm, that Brandy, Tea, and other exciseable Commodities, are run fo plentifully, and fold fo cheap, that it is as impossible the fair Trader should make a reasonable Profit now, as it was before those Customs were changed into Excises; how then will these Alterations be advantageous to the fair Trader? It is not the Manner of levying, but the Excess of Duties on Merchandise, that is the true Cause of Smuggling. So long as ample Rewards attend the clandestine Practice, it will be impossible to abolish it.

But if it be a Fact (as you affert) that the Revenue is enhanced four or five Hundred Thousands per Annum, by the Alteration (13)

teration of the Customs of some Commodities into Excises, I readily grant, that fuch an Increase implies, that the Frauds committed under an Excise are much less than in the Way of the Customs; though, by the way, it must be observed, that this is an Affertion without a Proof. Nevertheless, we will take it for granted, upon the Affertion of one, whom we suppose to be a Gentleman. If, however, we should be mistaken in the Writer I deal with, that Concession must be retracted; but upon Supposition that he speaks truth, I would ask him, if that which fills the Exchequer most be always most for the People's Advantage? This, Sir, I prefume, you will not answer in the Affirmative; for then, that Method which might draw the People's whole Property into the Exchequer, would be the best. But this is driving your Argument to fuch abfurd Consequences, as, perhaps, you did not foresee, and therefore ought not, in Candor, to be charged upon you. What induces me the more to this favourable Construction, is, that you allow, on the contrary, that "the chief Care of the " Legislature ought to consist in imposing " fuch Taxes upon the whole Body of the

f Page 10.

se People

"People, as may be easiest born." Whether the Manner of raising a Tax upon Commerce, by way of Excise, be of that fort, you have no where proved, but taken for granted, though it be the great

Point in question.

Will your telling us, that we are enjoying the highest Liberty, convince us of it, when in the same Breath the Design of abridging that Liberty is avow'd, by acknowledging the Introduction of a Scheme, which must deprive the Subject of his Right to have those two great Branches of Property (Wine and Tobacco) try'd by Juries? You flourish a little upon the Occasion, and suggest fome superior Advantages which the Subjects enjoy, from a fummary Way of Justice, alledging, that to obtain a Right in the common Courts of Judicature is so expensive, that People chuse rather to decline their Claim.

This Argument, Sir, (if it means any Thing to the present Purpose) intimates a very great Desect in our Constitution: It supposes a Star-Chamber, or any other such righteous summary Court, preserable to those already established, and interwoven with our excellent Constitution; it supposes, that Judges at the Will of the King, are likely to be more righte-

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ous, than those who hold their Places for Life; and consequently represents those as bungling Politicians, that devised that Method as a Preservative of the Peoples Liberty. It supposes the most absurd thing imaginable, that Judges, who are biassed by Self-Interest, to determine in Favour of the King, are most likely to be impartial to the Subject.

But if there be really any such great Desects (as you intimate) in those Courts where Life and Property are try'd by Juries, is it not worthy of the Legislature's Inspection and Redress? Or is it more prudent to lay aside those, for the new kind of summary Courts, because, it seems, some Corruptions have crept into the former, and the Exchequer is better

fupply'd by the latter?

The Instances given, where the Legiflature has appointed the Decision of Cases, without a Jury, by Justices of the Peace, are by no means parallel to the Point in debate. In those Cases (such as Labourers Wages, Go.) the Demand seldom nor ever exceeds a trisling Sum of Money, which would be swallowed up by a Law-Suit in the common Forms; the Legislature therefore wisely appointed a Means for the poor Man to get his Debt without Expence. But is the Merchant

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on the same foot? The Case he litigates is often for many Hundreds, sometimes for Thousands of Pounds, which surely deserves a Decision in the manner least liable to Partiality.

But we will suppose a much better Argument in favour of the Commissioners of Excise than you have exhibited. We will suppose all the Money arising from Excises shall be apply'd by Law to the Publick Use, so that the Crown can reap no private Advantage from it. We may also suppose further, that the King will graciously confer his Right to all Seizures and Fines on the Publick too. If all this be done, surely the Objection of Partiality, or a wrong Biass upon the Commissioners, must vanish.

No Man in the Kingdom, who has a just Notion of his Majesty's gracious Disposition, can imagine, that any wrong Influences are derived from him; no, such Influences upon Judges at Will, are supposed by the Objection, to flow from the Abuse of that Power, with which some of our Fellow-Subjects are, or may be hereaster invested. It is a Maxim in our Law, that the King can do no wrong; and every true Lover of his Country is fond to believe, that the Maxim was never more verified, than in the Government

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of our present Sovereign, whose Dominion is founded on the Principles of Liberty, and whose greatest Glory is to be the righteous Ruler of a free People.

But as he, and every other Monarch on Earth, must, in some measure, see with other Peoples Eyes, and hear with other Peoples Ears; so must he exercise his Authority by other Peoples Hands, it being impossible he should do it in Person, over a wide extended Dominion.

From hence spring all our Apprehenfions: For if wicked Men, under the specious Appearances of Ability and Virtue, should so deceive a good Prince, (the Supposition, I presume, is not impossible) as to be admitted to his Favour, and in Consequence of that, to Places of the highest Trust, what will it avail the People that their Taxes are appropriated to publick Use? Cannot fuch wicked Men find Means of mif-applying immense Sums, and concealing the Fraud, under the Name of publick Use? Suppose, for Instance, in accounting for the Publick Money, great Sums should be fet down as apply'd to Secret Services, may not a wicked Minister fill his Cof-

Further, may not these Delegates of regal Authority, (who have, at least, the Recommendation, if not the Appointment of all Persons preser'd to Offices of State) may not they influence the Commissioners of Excise to judge partially, when fuch Judgment will fill the Exchequer Coffers the fuller; and confequently give those that keep the Keys more Opportunity of filling their own? What then avails this general Application to publick Use? Indeed, if all the Money arising from Excises, should hereafter be apply'd by Law, folely to the Discharge of the Nation's Debts, or to some such specifick Use, so that a bad Minister could not apply any Part of it to his own Purposes, without manifest Hazard to his Person and Fortune; in fuch a Case, I freely grant the National Advantage must be considerable, and the Partiality imputed to the Commissioners of Excise, in some measure removed; because a Man in Power cannot be under fo strong a Temptation of making a wrong Use of his Influences, when they are not subservient to his private Interest.

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We therefore humbly hope, that if the Legislature will convert the Customs of Wine and Tobacco into Excises, such a specifick absolute Appropriation of the Money, arising from thence, to the Payment of our National Debts, will be en-

acted by the same Law.

If this be not done, but on the contrary, further Excises should be establish'd by perpetual Laws, the Revenue (as you acknowledge) h will be fo ample as to supply all the Exigencies of Government, and pay off our Debts in a few Years into the Bargain; and consequently there will be no necessary Occasion for other Supplies. When therefore that Necessity ceases, what Reason have we to expect an annual Session of Parliament? The Patriots of former Times framed all the Tax-Acts of short Duration, purely because frequent Parliaments should be held, and the Crown put under a Necessity of calling annual Parliaments, in order to supply the annual Exigences of Government.

This was thought not only good Policy, but the best *Preservative* of Liberty, by our Ancestors; and why it should

⁸ Postscript.
h Page 12.

not be esteemed so now-a-days, is, to us Men of common Understanding, Matter of no small Astonishment.

The Inference I would draw from these Considerations, is not, Sir, what you preposterously cite as an Objection to the Scheme of the Excise, viz. "That the annual Supplies may be raised by a "Parliament with great Ease, and with- out any Burthen selt by the People—". No, Sir, How witty soever you may think your self, in calling those annual Supplies, raised by Parliament, which you tell us are intended to be made by Law perennial; we cannot think the Propositions less than a Contradiction in Terms, which is the flattest kind of Absurdity.

The inference, I fay, which naturally follows from the foregoing Confiderations, is, that no Tax-Act ought to be perpetual, as well for many other Reafons, as because it will furnish Supplies, without the Aid of annual Parliaments; or indeed (if the Supplies be equal to the Exigences of Government) with-

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out the further Aid of Parliament at all. Is then a Scheme pregnant of such fatal Consequences, the Result of Whig-Principles? Is that Casuist, who supports it, the Patron of Liberty; the Desender of the illustrious House of Hanover?——Liberty, and our gracious Sovereign King George, (thanks to good Providence) stand upon better Foundations; being sirmly established in the Hearts of every honest Englishman, and will securely reign there, for Ages, after your Sophistry, and the Excise too is lost in Oblivion.

Your Answer to the Objection of the Increase of Excise-Officers being dangerous to the Liberties of the People, is of a Piece with the other Part of your Performance, already, 'tis presumed, sufficiently resuted. You tell us, indeed, that the Number of Excisemen proposed (as you are informed) will not exceed One Hundred and Fisty, besides Store-keepers, the Number of which depends upon the Number of Store-houses and Cellars in London. You might have added in the Country too.

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Every one that has a just Notion of the vast Extensiveness of the Wine and Tobacco Trade, may easily infer what a Swarm of Store and Cellar-keepers are to be employed. If therefore our Liberties are in any Danger from such a standing Army, how are our Apprehensions abated by the Plan, upon which you give us leave to ground our Computation?—But as that Point has been fully discuss'd, I shall say nothing more to it, than what I think has escaped other Writers; or, perhaps, been thought by them too minute to be infifted on; but such as (with great Deference to better Judges) I am of Opinion adds no fmall Weight to the Objection.

In your short Accounts of the Original and Ends of Government, you have rightly determined, that one great End is the securing the Liberties and Properties of each Individual, from the Rapine and Injury of other Individuals, in the same Society. Now, Sir, how does the Scheme of Excise, which requires such a great Number of Officers and Store-keepers, answer this Purpose? If they prevent, in some mea-

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fure, the Commission of Frauds, by unfair Traders, they are, at the same time, fo many Leeches fastned to the fair Traders, who ought in Charity to be prefumed the Majority. Are not these Excife Officers fo many Drones in the Hive adding nothing to the common Stock of the Kingdom; nay, on the contrary, subfisting and preying on the Labours of their industrious Fellow-Citizens? They are to the Community, what we are told Lizards are to the Bee Hive, feemingly watchful to prevent Thefts, but in Reality greedy Devourers of the industrious Bees. But were these Animals lefs voracious, the frequent Interruptions and Delays that must attend Commerce, by their Means, would alone retard, and do it great Injury: Not to mention the Insolence of Officers, inseparable from mean Perfons exercifing Authority, and the great Discouragement to Traders upon that Account.

Besides, is it not highly injurious to the Commonwealth, to render such Numbers of People so many dead Hands, that might be employed usefully in Agriculture, in Navigation, and Mechanick Arts?

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Oh! but you tell us p, (pardon my humble Imitation of your Rhetorick) that they are useful to the Revenue, and excellent Watchmen of our Liquor! They are such sagacious sand Inspectors of Wine-Brewers, that all their insernal Practices must cease; and therefore every good Companion may drink safely his Belly sull of the genuine Intoxication. This is indeed an exhilarating Proposition; and if it proves true in event, will oblige all the Bacchanalian Clubs not only to resound your Applause over the soaming Goblet, but also to contend which shall enjoy you as President.

We Country Freeholders, that deal more in Liquors of our own Growth, do not comprehend how this can be done; nor, if we could, are we willing to exchange one Drachm of English Liberty, for the whole Vintages of France, Spain, and Portugal.

But we will suppose (what no Man in his Senses can believe) that these Excisemen and Cellar-keepers are the Reverse of all other Inhabitants of the Infernal Regions. I say, we will suppose them the most moral, the most sober,

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the most human, the most uncorrupt Inhabitants of this Kingdom, (a very uncourtly Compliment to their Superiors!) and yet it will be impossible for them to prevent the Sale of Wine, made of what Mixture the Merchant pleases: For such Mixtures (if we are not missinform'd) are now practised in those very Countries that produce Wine; but certainly may be practised much nearer home, at Guernsey or Fersey. Thus the deceiving Wine-Brewer may vend his worst Compositions, in spight of the pretended Vigilance of the honest Excisemen.

If, however, any good Wine should be imported, the Project of Excise evidently tends to make it bad: For the frequent Inspection and gauging Wine-Vessels, must expose it to the Air, and of Course let all its purest Spirit evaporate; and by stirring up its Lees with the gauging Rod, occasion unnatural Fermentations; which must render Wine (in its own Nature ever so good) vapid, or quite sowre. In consequence of this, good Wine (if to be had) will be excessive dear; but Vinegar must be at first drank in common, to the utter Ruin of many a good Constitution.

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Another very ill Consequence attending such a Plenty of Vinegar, will be its excessive Cheapness, by which the Vinegar Merchants Art must be rendered useless. Hence may be inferr'd, that an extensive Manusacture will be lost to the Nation, and all Land-holders Partakers in the Disadvantage, for want of Sale for those Productions now used in making Vine-

Add to all this, the Aversion necessarily attending bad Wine, and in Consequence of it, the entire Loss of that Trade. Whence then must that imaginary Torrent of Wealth, slowing from an Excise on Wine, be derived, when the Fountain Head is dried up? In this Instance it is apparent, that the Excise, though intended to advance the Revenue, must in event srustrate its own Purposes, and bring upon the Nation irreparable Disadvantages. In every other Instance, perhaps, it would not be difficult to prove, the same ill Consequence must attend Excises in a very sew Years.

But upon a Presumption, that in the Scheme of Excise to be established, the Inconveniencies arising from the frequent Inspection and Gauging Wine Vessels, will be avoided, by the Appointment of

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Store-Keepers, who, having Keys as well as the Proprietor, may prevent his Disposal of Wine before the Duty is paid, without the Necessity of often gauging Wine.

Upon a Supposition that this is the Intent of appointing Store-Keepers, yet if they, as well as the Proprietors, have Keys to the same Lock, what Security can the Proprietor have, that he will not be defrauded by the Store-Keeper? It may then be presumed, that the Proprietor and Store-Keeper have each a Key to different Locks on the same Door, by which means Frauds must be reciprocally prevented.

If even that should be the Case, it is very evident, that the Wine Trade will be grievously clog'd and retarded, by the frequent Absence, Sottishness, and Obstinacy of Store-Keepers, who may find a Thousand evasive Excuses for not attending at that very juncture when the Merchant has a Chapman for his Wine.

Turn therefore the Project of Excise into as many Forms as you please, the Injuries derived from it to Trade are unavoidable; and therefore such Projects ought to be opposed by every one that D 2 knows

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knows how entirely the Riches of this Nation depend upon the Encouragement of Trade.

Let us now turn our Thoughts to the Excise upon Tobacco, and consider, whether the Excise Scheme is such a fruitful Source of Advantage to that Trade, as you are pleased to intimate.

To convince you, Sir, that I am no Party-Man (a Name often prostituted to the worst Purposes!) I will grant all you fay upon this Head to be true; tho is mere Assertion without Proof, either

from Reason or Experience.

Let it then be supposed, that an Excife on Tobacco will absolutely prevent all Frauds at Importation and Exportation; and that Excisemen are so very honest as to prevent Frauds of every other Kind. Let it be also supposed, that the Scheme of Excise will make the Tobacco Factor honest to the Planter of it; that it will fave exorbitant Commifsions imposed by the Factor, and render him a safer Cashier to his Principal in all respects; and especially, by divesting him of all Power of dealing in Exchange

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Alley with his Principal's Money. I fay, allowing all these Assertions (impossible as they are to be true) let us examine, whether the Scheme of converting the Custom of Tobacco into Excise, will be fuch a Redress to the Tobacco Colonies, as may raise them from their present ruinous Condition to a State of Prosperity? But by the way it must be observed, that this can be effected by no other Means, than by encouraging the Tobacco Trade, so as to make it profitable to the original Proprietor.

It is a felf-evident Proposition, that when a Manufacture is over-loaded with Duties, fo that by the Sale of it a moderate Profit does not arise to the Manusacturer and Trader too, that Manufacture must cease, and be laid aside as a useless Thing. It is also a Truth not less evident, that a Country which produces the Materials of fuch a Manufacture, and no other, must decline apace, and at last dwindle into Poverty and Distress.

To this unhappy State the Tobacco and Sugar Colonies are almost fallen, and chiefly by that very means, by overloading their Productions with more Du-

The true Interest of the British Colonies in general, seem (by I know not what kind of Fatality) of late Years, very much neglected or mistaken; those of them, from whence little or no Advantage can be derived, being savoured; while others, that are a Fountain of Wealth to Great Britain, labour under heavy Discouragements, and are falling precipitately to utter Ruine: Of the latter Sort are the Sugar and Tobacco Colonies; of the former Sort are almost all our other Northern Colonies of America.

That all those Northern Colonies (except such as produce Tobacco and Rice)

8 Page 24. The Letter Writer Says Tobacco pays five Times the Value.

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are of little Advantage to Great Britain, and hereafter will still be less, may be easily evinced by this single Consideration, viz. that they are fruitful of the same Productions with Great Britain, and consequently must be her Rivals in

Trade and Navigation.

It is not sufficient to urge that, at prefent, all those Colonies take off a considerable Quantity of English Manufactures; for supposing that to be true, that Advantage to us can last no longer, than the Time when they shall have establish'd Manufactures of their own; and till that Time we may be fure of their Custom. But indeed, the Period cannot be far off, fince they already exceed England in the Manufacture of Hats; and are abundantly fupply'd with Materials of their own, well fuited for all other Kinds of British Manufactures. How has New England already supplanted Great Britain in Trade and Navigation? It now enjoys the greatest Share of our Fish Trade to the Streights; carries near half of the

u See a Pamphlet, entitled, A Comparison between the British Sugar Colonies and New England, as they relate to the Interest of Great Britain,

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Produce of the Sugar Colonies to Market; and builds as many, if not more Merchants Ships than we do; and no wonder, since Ships may be built much cheaper in a Country abounding with Timber, of spontaneous Growth, about the Culture of which the Inhabitants were never at any Expence or Trouble.

Hence it is that the Craft of Ship-building has fallen fo much to decay here; and our Land-holders are loudly complaining, that they have no Demand for Timber worth the Cultivation. Hence another fatal Confequence to this Kingdom must follow; for if our Timber will not yield a reasonable Price, the Cultivation of it must be entirely neglected; and then how will the Navy (our best Bulwark) be supported? Especially when Supplies of Timber from our Northern Colonies are cut off, by their Revolt and Independence.

However distant or uncertain these Events may appear to some Men, whose Indolence will not fuffer the Mind to purfue infallible Consequences, which lie remote from just Premises; yet to a deliberate Mind they will appear not fo very distant.

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The great Extent and Fertility of New England, its growing Rivalship to England in Trade, Manufactures, and Navigation; All these Considerations (Isay) maturely weigh'd, render it very probable, that New England will revolt, and fet up an Independency in a few Years.

On the contrary, the Tobacco Colonies produce no Commodities interfering with Great Britain, and therefore deserve the greatest Encouragement, not only upon that Account, but also because the Tobacco Trade may be a Fountain of Wealth to us; and if it is not our own fault will continue fo perpetually: for the Interest of those Colonies must attach them to England, as the best Market and Store-house, from whence all Europe may be supply'd with Tobacco; and from whence they must, in return, receive English Manufactures.

But with great Submission, it does not appear how an Excise on Tobacco can be fuch an Encouragement to the Tobacco Colonies: On the contrary, as the Duties on our home Confumption exceed that of other Nations, the Tobacco. Trade must, in a few Years, dwindle to nothing. Ad-

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Advocates for the Repletion of the Exchequer will object, that the Diminution of Duties on Merchandize must decrease the Revenue, and consequently occasion an Increase of Taxes upon the Landed Interest.

That the present Revenue must by that means be decreased is very certain; but is not that a less Evil, than to lose those valuable Branches of Commerce? Will not the great Advantage arising from thence to the Nation make ample Compensation? Or is it better Policy to enhance the Revenue to the Damage of the whole Kingdom? But even to the Revenue it self it must be more prositable, to posses the Perpetuity of a smaller Income, than to lose the whole in a few Years; which must inevitably happen when the Trade is lost.

The above-cited Objection supposes, that a Diminution of Taxes upon Trade, must increase the Taxes upon Land, in order to support the Expences of Government, and pay off the National Debts. But I deny this to be a necessary Consequence. For a Nation rich in Traffick, may, by the wise Arts of Oeconomy, not only pay off large Incumbrances, but supply the necessary Expences of Government too, without over loading

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loading the People by Taxes of any kind. When all Redundancies are lopt off, a small Tax upon an opulent People, will fully effect both those Purposes; but if pamper'd Luxury, Excess of Splendor and Magnificence, be admitted as necessary to the well-being of Government, then, indeed, no one can determine what Bounds are to be set to Taxations; the most exorbitant Taxes on Trade, and Land too, may prove insufficient.

But if Mr. Locke's Reasoning be true, (as it still appears to be, notwithstanding what has been urged against it) that all Duties on Commodities of home Consumption, terminate on the landed Men, then all such Duties, or Excises on Trade, are, in effect, Taxes on Land. Hence it follows, that by abating such Excises, the Burthen upon Land-holders is abated too.

But supposing (what can hardly be supposed) that so excellent a Reasoner is mistaken, and, on the contrary, that the Tax upon Land must be increased, if the Duties on Merchandise be diminished, yet it will be a less Evil than to burden Trade to its Ruine; or (which is the same thing to us) to occasion its slowing into other Channels. When Commerce is va-

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nished, what must bear the Charges of Government? Must not the landed interest alone be the Support? How seeble that Support will prove, when Trade (its Vigour) is lost, let every Man of common Sense determine.

If that should ever be the unhappy Fate of England, (may Heaven avert it!) Mechanick Arts and Manufactures must cease of Course. We must then relapse into the primitive State of our hardy Ancestors, and be content with painted Skins, or guard against the Inclemencies of Winter, with warmer Fleeces. How will the puny Sons of Luxury, that shiver now in Velvet, bear so great a Metamorphoses! -- The Ladies I will not offend, by stripping them of all the shining Ornaments, derived from Commerce; and by representing them hardly able to conceal their native Beauties, under the simple Covering of a Lamb-Skin.

I leave it to you, Sir, and the other Advocates for increasing the Revenue, to the Ruine of Prade, to answer for such dreadful Events. For my own Part, I shall ever oppose such destructive Politicians, and any other Person, who infolently tells his Electors, that their Instructions

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structions are a wrong Biass upon his Judgment. You cannot therefore expect that I, or any honest *Englishman*, can, for the future, be,

Your devoted Servans.

FINIS.



