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 C O N C E R N I N G T H E
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 T R A D E, R E V E N U E S, N A T I O N A L D E B T,
 A N D P R I N C I P L E S O F G O V E R N M E N T.

"When men leave honesty, wisdom forfakes them, and mixes no longer in their councils; and the general immoralities of a people, embolden weak and ill persons to thrust themselves into the administration of business; who, void of all skill and art, cast the Commonwealth upon rocks, where she is like to split and perish: And in such a country, unless there be an universal tendency in the whole, to be guided by the principles of former honour, its affairs must impair daily; till at last, in the course of a few years, it shall be quite lost, and utterly extinguished."

D'AVENANT.

14

SECOND EDITION.

L O N D O N:
 P R I N T E D F O R J. S T O C K D A L E, O P P O S I T E
 B U R L I N G T O N - H O U S E, P I C C A D I L L Y.
 M D C C L X X X I V.

ADVERTISEMENT

TO THE

R E A D E R,

THIS Address was written, as far as Page 52, in Mr. F—x's Administration; and was intended to be published immediately on the passing of the Amendments to the Receipt-Tax into Law. *As the matter and arguments will be the same, whoever may be in Office, the Author has only to beg of the Reader, in the perusal of it, to remember that circumstance. What*
has

has been added since that, was upon Mr. Pitt's coming into Office. The whole is now published by the desire of very respectable Characters, as supposed to contain some general matter, *interesting to the Public*, at this very dangerous and critical period; to which, the Tax on Receipts has proved only an Introduction.

London, Dec. 30. 1783.

A

SERIOUS ADDRESS, &c.

THE Writer of this Address to the Public does not think it necessary to make it very serious, *merely on account of the Tax on Receipts*; conceiving, as he does, that such is the nature of the thing taxed, and so impolitic and offensive the mode of taxation, that even tyranny of the worst kind could not make it operate *long*, with effect; but would naturally drive even the most quiescent and thoughtless, to what the more animated and skilful are already determined to practice, that is, *to conduct their affairs without any Receipts at all*;

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all; which, as will hereafter be shewn, is attended with so little difficulty, as must eventually recommend itself, when considered as a *pecuniary concern*. But he is very serious, indeed, as to the disposition of mind manifested by Ministry, in the reiterated attempt to enforce so *universally reprobated a Tax*, upon a People ever willing chearfully to bear the most pressing burthens of the State, when equally and fairly imposed on them. It discovers so little regard to justice, and the true interests of the nation; or so little candour and wisdom in pursuing them, both of which are indispensibly necessary at this dangerous crisis, that it is no small matter of terror and dismay to thinking men, impressed with any sort of concern for the prosperity of their country, to see the rigorous perseverance with which *this very odious Tax* is persisted in.

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THE consideration of these things, together with other still *more violent and alarming proceedings*, in our present untoward and ill-fated circumstances, which allow no time for such farther *experiments of state quackery and false policy* as have brought this once powerful country to the very brink of destruction; has induced the Author to lay before the impartial Public, a few Reflections, which, though now rather hastily produced, by a sort of necessity, are the result of many years experience in, and close attention to, human affairs. But as all hasty productions ever stand in need of excuse, for errors and inaccuracies, he means to lay claim to the usual indulgence of the Reader on such occasions; and does assure him, that he will receive correction humbly, and will heartily rejoice, if he may happily excite the attention and animadversions of abler Penmen, whose backwardness at this interesting

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interesting

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teresting period has brought forward a very unwilling Author.

It was the *partial spirit* of the tax on bills of exchange, that first excited our particular attention: But as that tax, unequal as it is, *seemed* to have a tendency to suppress, or check, the very destructive practice of framing artificial bills, for the purpose of gaining a false and temporary credit, it was submitted to with very little notice; though there is much cause to doubt, if it at all operate that way; and being now doubled, it is become a very severe burthen upon trade, and must terminate perniciously, as to the freedom of circulation, as well as in bearing its part in the destruction of trade.

THE Receipt-Tax followed close on the heels of that upon Bills of Exchange; but with ideas infinitely more extended, and

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and if practicable, infinitely more mischievous. No man who considers for a moment, the prodigious number of payments and receipts *in trade*, and the comparative insignificance of the number given and received by persons *out of trade*, can have the least doubt of *the extreme partiality* of the Tax. But partial injuries seem sometimes to be justified by general benefits; and if that doctrine could be fairly applied in the present case, it would speak more in favour of the Tax than any thing that has hitherto been said. But that is impossible; on the contrary, it will be shewn, that it would not only prove *particularly* partial and oppressive to a very numerous and important body of men in the State, but *generally* injurious to the Community.

BUT, before we proceed to discussions of this kind, which may lead us into a variety

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a variety of general observations on Taxation and Trade; it may not be improper to examine the nature and practicability of the Tax in question; which has been the primary cause of our Authorship in this unpleasant sort of philosophy.

THE sagacity of that Financier may be justly called in question, who, while he was projecting stamp-duties on receipts, did not perceive, that a *receipt* is not a *security*; or if he will have it so, is very different from all other securities. Deeds, bonds, and bills of exchange, are taken to establish rights and ascertain claims, for which *valuable considerations* have been paid: They may be called *positive securities*, of so indispensable a nature, that no man can rationally neglect to hold them. By *positive* I mean, that they entitle a man to hold an estate, or empower him in a peculiar manner to claim a debt; whereas,

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whereas, a receipt is purely *negative*: It gives no title, it does not claim, or demand any thing; it only puts a *negative* upon unjust demands. It is *merely an evidence*, that certain claims or demands are *not just*; any other evidence *equally clear*, will always serve the same purpose: Such as, *witnesses, or parole evidence of payment; entries in books of account, &c.*

IN deeds, bonds, and bills of exchange, it is hardly possible to avoid the stamp-duties; because in each particular case, no other security can safely be taken.—But in receipts, the case is widely different; they are merely *convenient evidences* of payment, but they are not *absolutely necessary*; there being *other evidences equally clear and certain*. So that stamps on receipts cannot operate as on deeds, bonds, &c. they will only cruelly force the people out of a customary, convenient, and long-established evidence,

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evidence, to the use of *other evidences*; and will puzzle, vex, and irritate them for a time, with little or no benefit to the Revenue. But, in direct contradiction to every good end of Government, so long has the vexation of the people been the study and practice of Ministers, that tho' it has cost us half our Empire, we are told, with smiles of insensibility, that it will help to make the tax operate. We are asked, if we can avoid the use of receipts, why do we complain? As if it were nothing to derange established systems of business; and as if the contentment and convenience of the people were of no account: And certainly nothing but a thorough contempt for virtuous and rational popularity, and for the true interests of the kingdom, as connected with Commerce, could have induced so fixed a resolution against a repeal.

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A NOBLE Lord, speaking of this tax the other day, was pleased to observe, that such was the violent character of the present Minister, that he should not be surprized if he were to propose a law, to render *parole evidence of payments* inadmissible; though a very considerable part of the internal trade of the kingdom must necessarily be carried on with *no other evidence*.— How far that may be politic, at this or any other time, it being of a *desperate nature*, we shall leave the Minister to determine; but certainly the impediments to it, are naturally and constitutionally insurmountable. So much for the nature of receipts, and the practicability of enforcing the use of them stamped*.

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* The Author meant here to refer to the end of the Book, to forms for the transaction of all sorts of business *without any Receipts*: Which forms Mr. Stockdale doth hereby promise to deliver *gratis* to the purchasers

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As to the justice, or the sound policy, of endeavouring to render receipts a subject of taxation, though it may be deemed by Ministers of little consequence to *their particular interests*, yet it is of very dangerous consequence to the commercial interests, and ultimately to the general interests of this kingdom; as, it will be shewn, all farther taxation of trade, at this time, must be

GENTLEMEN in trade would do well to consider, *now* the national debt has risen to a crisis long foreseen by wise men; and *now* the taxation of trade is acknowledged, even by Ministers themselves, to have much exceeded its proper productive bounds;

of the Pamphlet, if the present amendments of the Act, or any other, should take place, so as to make them necessary.—Before they are necessary, the Author hopes the Reader will think, with him, it is better not to produce them.

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bounds; whether they be not much more materially concerned at this extraordinary juncture, than ever they have been before, in attending to the justice and sound policy of the present, and of all future taxes on trade. Their own fortunes, and the prosperity of their country, very much depend upon their prudent exertions, at this critical period. They must clearly see the strong propensity of the landed interest in Parliament, to throw the burthens of taxation *unfairly* and *unwisely* upon trade; they must see, that whatever taxes be laid on trade, or on traders personally, if they prove but temporarily productive, in any tolerable degree; the impolitic disposition to depress trade, to serve but the *imaginary interests* of land, will fix them immoveably for a considerable time, how destructive soever they may prove in the end. Are not all persons in trade, then, particularly called on, in such circumstances, to express

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their sense of the public danger? Is it not a duty they owe to their country, and to themselves, to endeavour to avert, by proper representations, such injuries to Commerce by *oppressive taxation*, as must finally affect the credit of the nation, the security of the funds, and the honour and general prosperity of the country? It is particularly their duty, who alone are the practical, and surely competent judges of Commerce.—Certainly the Landed Gentry are shamefully incompetent judges of trade—Shamefully, because legislators and masters of the State, as they are, not to be tolerably skilled in an object of the first rate importance to their country, is indeed very scandalous. Many of them seem not to comprehend how the prosperity of Commerce adds to the value of their own estates; nor how the humiliation of trade proves the depression of land.—A few exceptions will be always understood; their

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minds are actuated by local and particular views, and childish passions; they are disgusted at the appearances of wealth and expence in mercantile men, and are hurt at their temporary felicities; not considering that such things are among the natural advantages of industry over idleness. Yet such views of trade, are seen sometimes to pervade the minds of men, full of ideas of the importance of rank and fortune, even of the best understandings; they are, however, but the malignant phantoms of unsociable pride, and absurd vanity. A few favourable and benevolent glances at the slothful and wretched condition of humanity, in nations which know not the blessings of Commerce, must make them rejoice to see wealth and prosperity surround them in their own country, altho' sometimes their humours may be thwarted, or their vanities emulated.

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If what has been cursorily said above, as to the evident *partiality* of the tax, be true, there can be nothing to say for the *justice* of it. But as some people, illibcrally interested, pretend to deny its partiality, we have a little more to say on that head. A man of a thousand a year landed estate, can be affected by the tax only in the expenditure of his *income*; his principal, with which he bought his estate, is untouched by the tax. A man who gets a thousand a year by trade, is not only taxed *in the expenditure of that thousand, but his whole capital or principal is taxed upon every return*; and the oftener the return is made within the year, the worse; because upon all quick returns, the profits are small. Some trades, by the return of ten thousand, will gain one thousand; some cannot gain so much by the return of forty thousand.

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SURELY in this case, the partiality must be sufficiently clear. Its operation upon trade itself, exclusive of the idea of general equity, must be *very partial*, by falling principally upon those who give a great number of small receipts. When it is said in justification, that all this will ultimately fall upon the consumer, it still must be by a *partial progression* that it will do so. It must be by a reduction (*ruinous to many*) of the quantity of trade in the whole, that the value of any thing will rise and keep its price, upon the imposition of this new tax. When we pass the just bounds of taxation, as we certainly have done, which are, not to diminish the consumption, every new tax on trade becomes a *partial injury* to it; and our present necessities are such, as not to allow of the least reduction of trade. As we proceed, this will be more elucidated.

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THE *ill policy and destructive tendency* of the tax may not yet, perhaps, be so apparent, as the impracticability and partiality of it. Let us examine that point.

IN our present circumstances, (*our present circumstances, in this examination, ought strongly to impress our minds*) it cannot be politic to impose taxes, as has been done in the instance before us, without a thorough investigation of their nature, tendency, and probable effects. It is not a time for adventurous experiments, or wanton exercises of power; though it be as common now, to talk as lightly of *experiments in Government*, as if of no more importance than the amusements of an air-pump.—Unpardonable negligence! Experiments in Government, as they concern the interests and happiness of millions, ought never, or but seldom, to fail: Frequent blunders and miscarriages, from the various

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rious and numerous distresses they create, are inexcusable, and deserve national vengeance.

IF we have already shewn, that the tax in question is in its nature impracticable, in its tendency partial and unjust, and in its probable effects vexatious, without considerable profit to the Revenue, it must in all these respects be *impolitic*. But it would be impolitic, if it could be made to operate effectually in its tendency to oppress Commerce; which is acknowledged, by Ministers, to be already so loaded with taxes, as to cause an alarming deficiency in the Revenue. Certainly that deficiency will not be amended by *adding to the cause* which has produced it.—Can any thing carry upon the face of it *a more glaring absurdity*, than to acknowledge the *absolute necessity* of reducing the taxes upon trade in general, and to project schemes for that

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purpose; and *at the same time*, to continue taxing trade with the most blind and obstinate perseverance?

If it be acknowledged, as indeed it is, that trade is already so loaded, that they know not upon what article to lay another tax, with any comfortable hope of productiveness, can it be *politic* in the public creditor to desire to see this tax enforced, or any other like it, which does so plainly add to the burthens of trade, and which by so doing, while it seems, at first, to increase, must finally undermine the Public Revenue? The public creditor is abused by the landed interest; and the landed interest will deceive themselves egregiously. If there really be room to tax trade farther, let Ministers openly and boldly tax *any articles they please*; for if a tax be politic, that is, if it be lastingly productive, *upon just principles*, they must be
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right, and they will be applauded. Want of boldness is not their characteristic; let not then the true interest of the nation, and the security of the funds, be sacrificed to the necessity their *vicious ambition* has reduced them to, of gratifying the landed interest, at the expence of public safety.

But why do we not hear, all this while, of any inquiry into the taxation of landed property? If trade be overtaxed, how stands it with land? Is there no room for improvement of taxes which concern land; or is there no possibility of equalizing the land-tax, so as to increase the Revenue? There undoubtedly is, and it ought in justice to be done; but the impediments are the absolute power of the landed interest, and the fatal dependence of Ministers upon that power; together with the untoward disposition of that description of men, to catch at present apparent advan-

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tages, without due regard to future consequences: For ultimately the landed interest must severely suffer, by the diminution of Commerce; their estates are already lower since the beginning of last war, from seven to ten years purchase, and will daily lose in value upon a reduction of Commerce.

BUT so fore are Ministers upon the intimation of taxing land, that is, so fearful are they of losing their places and power, that they cannot bear even to hear of any equal taxation that will affect landed and commercial men in common, and in just proportions. Doubling the window-tax, a proposition of as fair, and as wise a Member as any in the House of Commons, has been rejected, *because the landed interest would be affected by it!*

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ALLOW, for argument's sake, *for it is not true*, that the landed interest is taxed to its full height and proportion, and that the commercial interest is overtaxed, *which is acknowledged to be true*; what fair conclusion can be drawn from such premises? Surely no other, than that trade should be eased, and land bear a larger part; but the least that can be allowed is, that in all future taxation, land and trade should be *jointly* taxed, as equally and impartially as possible. The window-tax is of that description, so are all personal taxes *fairly levied*. Hearths and Polls, in the time of William and Mary, were unpopular; but since that time we have been so subdued to taxation, that they might probably be tolerated now, and *if fairly levied*, made productive. Indeed, most of our taxes ought *gradually* to be removed from trade, and made personal; the only sure way to destroy

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destroy smuggling, and give certainty and stability to the Revenues.

BUT the forgery of these stamps on receipts, were they generally used, is so easy, and the impossibility of knowing the false from the true, has been so clearly proved by an ingenious Pamphlet, * that it is no small argument against the policy of enforcing them. Certainly forged stamps might and would be smuggled in from other nations (where it would be no forgery to make them) to any amount. And though Lord M—h—n in urging this argument, was answered by Lord N—th, that the makers, venders, and sellers, would be guilty of felony, as in other cases of forgery; yet there is not much cause to believe, knowing what we know of smugglers,

* Entitled, A capital mistake of the Legislature respecting the taxes on receipts.

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glers, that the fear of punishment would stop so easy and so gainful a traffic; especially as the forgery would be extremely difficult, if not impossible to be proved.— Besides, as the smuggling of stamped receipts would be like all other smuggling, *merely a cheating of the Revenue, not a particular and personal wrong as all other forgeries are*, the Lawyers might probably think, and certainly the humane ones would think, that the punishments of felony due to other forgeries, would be cruelly severe in this case; and unless death be thought a just punishment for all smuggling, it could not be thought so *for this sort of it*; for as the law now stands, we do not perceive that it strikes at any individual man's security, but only at the Revenue.

IF the morals of the people were thought to be of any consequence in this very wise generation,

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generation, we would endeavour to point out the *impolicy* of increasing the great depravation of their manners, by introducing through this tax, this petty sort of forgery, with all the tricks that would probably attend it, in addition to the numerous rascalities of the present smuggling tribe. But what care we for the manners of the people? The worse they are, the better they serve the purposes of tyranny or faction.

ALL the arguments employed in the defence of the receipt tax, have neither retrospect nor prospect to these general effects and conclusions. Yet trifling and indigested as they are, we must undertake to answer them.

It is said, "this tax will ultimately fall upon the consumer, as all taxes on trade must do; and that, tax trade, or
"traders,

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"traders, how you will, they will lay it upon the price of their commodities, and it must, *in the end*, fall upon the consumer." Let it be granted. We are ashamed to find it necessary to account for this wonderful phenomenon to Members of the British House of Commons.

ULTIMATELY, then, all charges and taxes upon trade will fall upon the consumer: But through what *intermediate progression* will that occur? When taxes are above their full height on trade, *by the most destructive imaginable*. Taxes are above their full height, when the increase of them diminishes the trade itself. We will endeavour to select a plain case.

SUPPOSE there be a full market, or a great plenty of the article, at the time of the taxation, (let it be sugar; it will be the same in any thing else) the price will

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not be *immediately* affected by the tax at all. It must be regulated by the *quantity* at market, and the *demand*. But when Lord North imposed the last injudicious tax upon sugar, it rose immediately—and why?—See the cause of delusion—Because the absurd idea, that the whole tax, and more, would *immediately* be laid upon the commodity, was so prevalent in most families, great and small, that it drove them all to market together, eager to buy, in good time, a much greater stock than common, for domestic uses. The sudden *great demand*, caused the price as suddenly to rise; and while the demand continued, the price kept up to more than double the value of the tax. The *demand* over, a flat succeeded; and it fell back again *below* the price it started from. If they had only bought in the common way, there would have been no *immediate* alteration in the price.

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Such appearances as these, delude the minds only of those who do not investigate the true causes of them, or who take their ideas of trade from the conduct of Tavern-keepers, Victuallers, and Inn-keepers.

But we will follow the operation of the tax upon sugar; it being applicable to all other taxes. It begins to operate: The duty is paid at the Custom-house, by the Merchant; it is charged by the Merchant to the account of the Planter. But it does not affect the price in the first instance; because the *quantity* at market was made and sent by the Planter, with no contemplation of the new tax; consequently, the market will be governed by the *quantity* sent in contemplation of the old taxes only: And nearly the whole duty will fall for some time upon the Planter, both as to his stock in hand, and his next year's growth;

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growth; and unless war, or hurricanes diminish the *quantity*, the price will not rise till he diminish the growth. But what is the next step? If the duties be so high as not to pay him at a full market, and a cheap price, he will necessarily make less and less, till he cause a thin market, and raise the price to what will pay him; but ere that can be accomplished, the tax follows and oppresses him all the way. And if we only suppose it necessary to lessen the quantity *one fourth part*, all the hands formerly kept at work in making *that fourth part*, all the implements, shipping, seamen, refining at home, &c. will no longer be employed in that part of the business; and the kingdom will be deprived of so much trade, and all its concomitant appendages. But when this is accomplished, and the medium quantity is found, so that the tax may now be said to fall upon the consumer, yet if the price

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be raised considerably, *the consumers themselves will decrease*, and so the quantity of trade be still farther lessened; and added to this, the fair trader must undergo the violent attacks of smuggling, if the duties be high enough to encourage it. The whole Revenue too must be lost upon that fourth part; and also suffer by smuggling, as far as it prevails. And thus it is, that taxes on a trade *already overtaxed*, fall upon the consumer; that is, by a partial destruction of the trade itself, and great intermediate mischief to the principal, and ruin to the poorer, manufacturers and dealers. And this reasoning, applied to all important things in trade, will be found, we trust, universally true.

GENTLEMEN unskilled in trade, fancy themselves acute and pointed, in observations founded on the gross conduct of Innkeepers and Victuallers. Tax wine two-pence,

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pence, the price is raised six-pence; tax beer a farthing, the price is raised a half-penny; and these fall immediately on the consumer, without your long progression.

IDEAS of the general interests of trade, taken from such petty circumstances, argue the most puerile and superficial attention to the subject. The charges of Inn-keepers and Victuallers are, from the very nature of their business, *necessarily stationary*. A perpetual fluctuation *in their demands*, would cause continual bickerings and discontent. At inns, ale-houses, and all victuallers; in stage-coaches, post-coaches, and every other convenience of carriage, something fixed and determinate is absolutely necessary. The prices cannot be varied with every rise and fall of the articles they deal in: And though it may be presumed, and is seen, that the price fixed will always be greatly in their own favour,

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yet, in the purchase of their commodities, they are subject to all the variations of high and low, without altering their own charges. The great articles of wine and beer, as mercantile things, are subject to all the variations that other articles of trade are, in the hands of the Merchant or Brewer; and are sometimes cheaper, and sometimes dearer, according to the common revolutions of trade.

IN any other trade, the power of fixing their own prices can only belong to monopolies; and there are combinations in several trades, which create temporary monopolies, and which the law ought not to tolerate.

FARTHER—the Receipt Tax is certainly *impolitic* in this view; it forces the people to change an old established custom in their payments and receipts, which

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time has rendered easy and satisfactory. But as wit is much more prevalent than common sense, it will be smartly interrogated, why then do they not pay for the stamp, and keep to their old established custom? Because, most fashionable Sir! There are other as good evidences of payment left; and because the people do not *voluntarily* pay taxes, the partiality of which must naturally create their aversion, as this has done. But it is also *impolitic*, because the best and most eligible modes of conducting business in a nation, require long experience and practice, *among the inferior people*, in the fixing; and it ought to be deemed no small national felicity and security *to them*, when such modes are understood and established. This tax strikes at this felicity and security; and though an inference will be drawn from thence, by the *interested promoters* of the tax, that therefore the people will be constrained

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strained to pay it, they are much mistaken; for men, who are ingenious in nothing else, are often acute enough in *immediate* objects of interest; and they will not pay what they can *easily* avoid paying: And those who, through extreme ignorance, come latest into the new method, and who may blunder in their attempts to avoid the tax, surely justice and humanity must exempt from penalties.

BUT if we take a more extended view of our present circumstances, the *impolicy* of this tax, or any other, that may *partially* affect trade, must be clearly evident.

A NATIONAL debt of more than two hundred and fifty millions, keeps the riches of the country, the vital strength of it as a commercial nation, dead and inactive.

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All those who live upon the interest of the funds, are drones in the hive, who do nothing for the public benefit, except as consumers of taxable things. They, as stockholders, neither cultivate or improve lands, nor encourage manufactures or trade, by adventuring their money in the enterprizes of Commerce. We cast no blame on them: Blame is only due to that national ill policy, which has suffered so enormous a debt to accumulate. But this debt will sap the foundations of Industry and Commerce, and will undermine and destroy that great source of British strength and grandeur, unless supported by such extraordinary virtue and wisdom, as we have scarcely any sign of, in this our most pressing necessity. On the contrary, men in power seem to be infatuated with a propensity to prosecute the taxation of trade, although the inevitable consequences must be a perpetual reduction of both Commerce
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and the Revenue, and final ruin to the Funds.

So much wealth lying dead in the national debt, will create a great scarcity of money in commerce, and will consequently greatly cramp, if not destroy it. The payment of high duties has always been acknowledged to lessen commerce, because great part of the trader's capital is employed in the payment of duties, which might otherwise have been circulated in the increase of his trade. Upon tea, for every hundred pounds paid the East India Company, the trader pays from eighty to one hundred pounds duty; so that he wants nearly as much money to pay duties, as to carry on his trade: And the Committee of Proprietors, in their late resolution, have justly remarked, that the duties on tea are so high, as to amount almost to a prohibition. It is nearly the

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same in all trades. Future taxes on trade, therefore, will most certainly add to that distress for money in trade, which the prodigious national debt bears so great a part in creating: And there is much reason to believe, that it surpasses the ingenuity of man to tax trade farther, without adding to the national difficulties and misfortunes. For it signifies but little under what pretence it comes; whether as a tax upon luxury, upon bills of exchange, or upon receipts, it means to take one hundred thousand, or two hundred and fifty thousand pounds * annually out of trade, and must add so much to the distress trade already suffers under, for the want of money; and at this particular crisis, drives on to the destruction of national credit.

LET not those, then, of funded property, so easily believe all taxes to be good, which temporarily may flatter their

hopes;

* The sum these taxes were estimated at.

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hopes; but which, finally, will endanger the security of their fortunes. Let them not believe their safety lies in the farther taxation of trade. It was a certainty of the contrary, which first moved and actuated the opposition to the Receipt Tax, and which will continue that opposition. The opposers have been actuated by no private views, but such as are involved in all general concerns: And it certainly behoves all men, who have a true affection for the interest and honour of their country, to join with, and support them.

THE public credit does most indubitably depend on the encouragement, protection, and extension of Commerce, by every possible assistance in the power of Government to give it. Taxes on trade must be diminished, before she can raise her drooping and oppressed head. They must be removed from *things*, to *persons*, with a most

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just and impartial hand; and this with such steadiness, perseverance, and incorruptible integrity, as, we fear, a Government, still wretchedly the sport of desperate factions, cannot easily be induced to practise.

HERE we will conclude our reflections concerning Commerce and Revenue; and will beg leave to be indulged in a few observations, with regard to what reasonable hope we may entertain, from the political hands into which we are now fallen: And if the remarks we mean to make, may, to some, seem severe, we desire them to try the feelings of their own hearts, and to examine a little into political causes and effects for a few years back, and if they will not justify us, we cannot expect to be believed.

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THE hopes of some, it is said, begin to revive, under the idea of our now having a *bold and resolute* Minister. Undoubtedly the evils which have befallen the nation, in the course of this reign, have originated in the perpetual displacing of Ministers in the early part of it; and at last, in the long continuation of *a Minister*, the most corrupt, misinformed, and wantonly extravagant, that ever brought ruin and disgrace on a great Empire. Determinate only, where every man of the least sense of honour, of conscience, or of integrity, must think determination was an unpardonable crime: Determinate in a shameless retention of place and power, under such accumulated aggravations of tyranny, folly, blunders, and ill success, as no wit can justify—no punishment expiate.

BUT *boldness and resolution* depend upon their principles and application, for any thing

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thing meritorious in them. The boldness of a villain is one of the most dangerous of all the ill-qualities in human nature: And (notwithstanding the present fashionable contempt among shallow or corrupted politicians, for the principles of moral virtue) boldness in men of vicious characters, is more properly a subject of terror than of hope.

LET any man of common honesty, and common sense, fairly consider the life, conduct, and character of *the M—n—st—r*, and of those unprincipled profligates he does himself the honour to take into his most *cordial* friendship, and then candidly declare, what rational ground of hope he can perceive of a prosperous relief from our national difficulties, from men of such a stamp. The bosom friend of Mr F—, * not long ago, repeatedly

advanced

* R—h—d Br—f—y Sh—d—n, Esq.

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advanced and defended in public company, (and it lives in the memory of many worthy men) that detestable doctrine of Machiavel and of the Jesuits; “ that corrupt and vicious *means* might fairly be employed to accomplish good or useful *ends* :” And he had the hardy *boldness* to call in question the *capacity* and *sincerity* of Lord Sh—l—e, (and by intimation, that of the Duke of R—m—d, to whom he was then speaking,) if every *corrupt* influence and power of Government were not employed in the accomplishment of a Parliamentary Reformation; and this supported with an affectation of humour by *another worthy friend** of the same *laudable principles*. It served (as might have been foreseen, if the audacity of vice did not make her blind,) only to place the wisdom and integrity of the Duke, in a

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* C—l—l F—tzp—k.

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most agreeable and conspicuous light; who, with admirable temper, declared his abhorrence of the doctrine to be such, that he would never employ *corrupt influence* himself, nor act under it with any Minister, nor could he think it ever *necessary* to an honest Administration. However, the same worthy character, *out of Office then, in Office now*, at such another public meeting a few days ago, advanced and defended the same *pernicious* principles. This shews steadiness in villainy, and a superiority to qualms of conscience: So that we may all now live in daily expectation of seeing some of the prosperous and happy effects of this deep, this sagacious doctrine of Machiavel and the Jesuits.

BUT these things are mere trifles in comparison with the life and conduct of *the great Orator and Leader* himself.— Were a person, used to the delineation of characters,

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characters, to study one more compleatly abandoned, it could hardly be imagined. *A private life* of unbounded extravagance, and the most licentious indulgence of every vicious passion, in which every moral obligation, every tie interesting to human nature, has been the subject of sport, ridicule, and contempt. Reduced by gaming, and profligacy of every kind, to beggary, he treads the stage in the great theatre of politics, habitually accomplished in every requisite talent to shine, in the cunning, dark, and deceitful; or in the daring and desperate character. *His political career* exhibits such scenes of duplicity and tergiversation, such cant, hypocrisy, and delusion of the people, on the popular topics of *Reformation* and *Liberty*; and such vehemence and audacity, in the pursuit of an exclusive and diabolical ambition, as can only be paralleled in the character of Cataline, as delivered down to us in Sal-

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lust and Cicero; * allowing only for the difference of times and circumstances.

“ LUCIUS CATILINE, descended from
 “ a noble family, was a person of great
 “ strength of mind, and of body; but of

* Lucius Catilina, nobili genere natus, fuit magna vi & animi & corporis: sed ingenio malo, pravoque. Huic ab adolescentia bella intestina, cædes, rapinæ, discordia civilis, grata fuere, ibique juventutem suam exercuit. Corpus patiens inediæ, vigiliæ, algoris, supra quam cuiquam credibile est. Animus audax subdolos, varius, cujus libet rei simulator ac diffimulator, alieni appetens, sui profusus, ardens in cupiditatibus, fatis loquentiæ, sapientiæ parum. Vastus animus immoderata, incredibila, nimis alta semper cupiebat. Hunc post dominationem L. Syllæ, libido maxima invaserat Reip. capiundæ: neque id quibus modis adsequeretur; dum sibi regnum pararet, quicquam pensi habebat. Agitabatur magis, magisque in dies ferox animus inopia rei familiaris, & conscientia scelerum: quæ utraque his artibus auxerat, quas supra memoravi: incitabant præterea corrupti civitatis mores, quos pessimi ac diversa inter se mala, luxuria atque avaritia vexabant.

SALUSTII BELLUM CATILINARIUM, p. 8 and 9.

“ a wicked

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“ a wicked and depraved genius. From
 “ his youth, intestine wars, slaughter,
 “ rapine, and civil discord, were his delight; and in them he exercised the early
 “ part of his life. He had a body, incredibly patient of hunger, watchfulness,
 “ and cold; a mind, daring, crafty, and
 “ deceitful; and so various, that he could
 “ simulate or dissimulate any thing he
 “ pleased: Greedy of others' property;
 “ wasteful of his own; of ardent desires;
 “ great enough in eloquence; in wisdom
 “ little. His insatiable spirit was always
 “ longing for things immoderate, incredible, and above his reach. After the
 “ domination of Sylla, a strong desire
 “ seized him to possess himself of the Republic; neither did he think *the means*
 “ *of any consequence, so he could but accomplish his end.* His ferocious mind was
 “ more and more agitated every day, by
 “ the ruin of his private fortune, and by
 “ the consciousness of his own crimes;
 “ both

“ both of which he had increased by the
“ practices I have mentioned above. Bes-
“ sides, *the manners of a corrupted people*
“ incited him; they were afflicted with
“ the worst of vices, though of contrary na-
“ tures, *luxury and avarice.*” —So far Sallust.

CICERO thus: * — “ Who, to the
“ more eminent, was, for some time, more

* Quis clarioribus, viris quodam tempore jucun-
dior? Quis turpioribus conjunctior? Quis civis
meliorum partium aliquando? Quis tetrior hostis
huic civitati? Quis in voluptatibus inquinatior?
Quis in laboribus patientior? Quis in rapacitate
avarior? Quis in largitione effusior? Illa vero,
Judices, in illo homine mirabilia fuerunt, compre-
hendere multos amicitia, tueri obsequio, cum om-
nibus communicare quod habebat, fervire tempo-
ribus suorum omnium, pecunia, gratia, labore
corporis, scelere etiam si opus esset, et audacia:
versare suam naturam, et regere ad tempus, at huc
et illuc torquere et flectere; cum tristibus severe,
cum remissis jucunde, cum senibus graviter, cum
juventute comiter, cum facinorosis audacter, cum
libidinosis luxuriose vivere.

CICERONIS ORATIO PRO COELIO.

“ agreeable?”

“ agreeable? Who, with the more infa-
“ mous, in stricter union? Who, at one
“ time, had the support of a more honour-
“ able party? Who was ever a more mis-
“ chievous enemy to his country? Who
“ more foully voluptuous? Who more
“ patient of drudgery? Who more greedily
“ rapacious? Who more extravagantly
“ profuse?—But these things, my Lords,
“ in this man were wonderful! He could
“ engage numbers by friendship, and retain
“ them by indulgence; he would share
“ what he had amongst them, and support
“ all his associates in their necessities and
“ dangers, with money, with interest, with
“ bodily labour, and even, if necessary, with
“ impudence and villainy: He could go-
“ vern and regulate his nature according
“ to his circumstances; and bend and twist
“ it this or that way, as might be most
“ convenient to his purposes. He could
“ be, with the gloomy, severe; with the
“ careless, pleasant; with the aged, grave;
“ with

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“ with the youthful, courteous ; with the
 “ wicked, bold ;, with the libidinous, rio-
 “ tous.”

THE similitude of character is so strong, that it has been translated from a pure desire to warn Britons of the extreme danger of their situation, under the conduct of so extraordinary a desperado. Indeed, so impossible is it, to see his character in any other point of view, that a mercenary Ecclesiastic, who has *laboriously* written a panegyric Life of this *shining* Politician, of 562 pages, * could not conceal, in a life and actions so glaring and recent, by every deception of eloquent language, the prominent features of all the ill qualities above imputed to him. In short, the panegyric is a most severe and cutting satire ; and were not the contrary known, it might easily be mistaken for the ironical performance of an enemy.

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* Published by Debrett, price seven shilling!

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CONSIDERING, then, the iniquitous and dangerous hands into which a long-continued, dishonest, factious, and corrupted Government has at length driven us ; it is now, surely, high time for every man, who has any regard left, for public or private safety, for the security of property, or the preservation of the Constitution, to awake from the slumbers of indolence and implicit confidence.

THE same corrupt principles and conduct, which excited discontents and troubles in the distant parts of our Empire, and which have caused the severance of America and Ireland, now shew the tyrannic lines of their horrid features to us at home.

THE people, when *honestly* and *prosper-*
bly governed, are seldom dissatisfied.
 Misfortunes and oppressions, can alone
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make them zealous in schemes of reformation, however wise, or however just. Under the successful administration of the *Great Pitt*, though a very expensive one, all was union, and glorious satisfaction. Since that time, by the continued force of absurd, vicious, and unfortunate Government, the people seem to be awakened as much as a voluptuous people can be awakened, to a sense of danger. Forced upon reflection, they seek the origin of their vexatious and strange reverse of fortune. They trace it to insidious and dishonest Administrations, and venal Parliaments. Reformation! is the cry, and justly so. A Reformed House of Commons is found to be absolutely necessary, as indeed it most certainly is: Associations and Societies are formed and established: Meetings are held, schemes proposed, and all those means employed which have been seen, and have been supported by honest,

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and used and abused by factious, men, for some years past. None of these things would have been heard of, nor would the principles, or defects of our Constitution, have become *so angrily* the common subjects of our reflection and animadversion, as they now are, under a wise, just, and *prosperous* Administration. *Prosperous*; for the want of prosperity, will ever be a just and sufficient ground for the displacing of any Minister upon whose conduct the lives, fortunes, and happiness of nations depend.

LET it not be credited, then, that the people deserve blame; that they deserve the opprobrious epithets of factious, restless, and seditious. The reverse is certainly true; and such epithets are never more properly applied, than to those wicked and unprincipled Administrations, which must *from their very nature*, throw all business of State out of its just and pro-

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per direction, and generate that corruption, faction, and confusion, which will always inevitably destroy every good end of Government. The commotions, troubles, and discontents thus created, are but the natural signs in the people, of a sensibility of public injuries. They are properly virtues, not vices: That sensibility, co-operating with a noble enthusiasm, has done wonders in America, and in Ireland; but the want of that sensibility in Britain, *clearly induced by a general corruption of manners*, has severed those countries, for ever, from her; and doth now greatly endanger *that security* of her own liberties and property, *which* has so long been the envy and the admiration of the world.

BUT though, for the present, the *British* Catiline be defeated, like the *Roman*, by the enormous extravagance of his own wicked projects; and though virtue and wisdom

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wisdom themselves, (the welcome and adored guests of his immortal father) are justly thought to reside in the breast of the present Premier; * yet, all circumstances candidly considered, we have no very rational ground to hope, that our difficulties will soon be over. They never will be over; they will increase, unless the political principles and conduct, so long prevalent in this much injured country, be *entirely changed*; unless the illiberal interests of Aristocratic Factions, (despicable politics!) be sacrificed on the altars of national security, and constitutional Government. We see, from the refusal of some of the best and wisest men to come into office, the opinions they entertain of the present state of our factions, and of their own power to serve their country, which nobody can doubt their inclination to serve. Who will dispute the very great capacity and

* Mr. Pitt.

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and integrity of some that compose the present Ministry?—But who will deny the insidious and tyrannic characters of others, of no mean abilities? A foresight of the evil consequences, and certain discordance and separation of such heterogeneous natures, as it has deterred some of the most experienced and discerning from the service of their country; so it ought to alarm, and keep awake the jealousy and watchfulness of the people.

We know their jealousy will be kept awake, misguided, and played upon, by the discarded Catiline, by every invention of falsehood; by the misapplication and abuse of truth; by every artifice and subterfuge of wit; by insinuations and asseverations of *Secret Influence*; and by all the powers of eloquence, sharpened with the acrimony of his present disappointment. He will have the effrontery to affirm *boldly*, that all his conduct has proceeded from a patriotic

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patriotic affection for the liberties of his country, and the rights of the people. The contemptible Coalition; the iniquitous India Bill; the destruction of trade, and the ruin of the funds, by partial taxation; will all, perhaps, be tortured into evidences of political wisdom, and true patriotism, by *this hopeful Man of the People*.— And, can we safely assure ourselves that he will not be credited? Perhaps we cannot: For a people, long vitiated by immoral and corrupt habits of life, wanting *that probity, which alone can establish in the mind, the true criterion of right and wrong, in human actions*, are often incapable of discerning truth from falsehood, vice from virtue:—And it may not be impossible to behold him, once again, the idol of the *little* and of the *great* vulgar; even after having given the most unequivocal demonstration of his having used *all* *artifice*

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all men as tools, all things as instruments, of his most inordinate and fierce ambition: And this would be but a continuation of the same virulence and madness of faction, which has so long exposed us to the contempt and deprivations of political sharpers of every description.

BUT, we shall have just cause to tremble for the entire discredit and ruin, even of every pretension to principle, (long a subject of derision in British Politics!) if men of the best characters, and of the first rate abilities, will still condescend to temporize and unite with the stern leaders of aristocratic tyranny, or with the deceitful sycophants of a deluded Prince; and unless the greatest virtue, courage, and abilities, unite in a firm phalanx, *disdaining all connection with contrary characters*; such is the extreme danger of our instant situation (depending almost upon an impossibility,

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ibility, at least, upon a very rare combination) that our salvation, any other way, is not conceivable.

If the present Ministers, or any other who hereafter may become Ministers, desire to have us *not to despair of the Republic*, let them exhibit the great and only true signs that can remove the just causes of despair: Let them shew us by their actions, that they are not *the engines, the slaves, of an overgrown Landed Aristocracy, infinitely more threatening to the liberty, and to the property of this country, than any SECRET or apparent Influence of the Crown can possibly be.*

WHEN it was voted in the House of Commons, "that the *Influence* of the Crown had increased, was increasing, and ought to be diminished," what sort of Influence was then understood? No

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illegal usurpation, no new assumption of prerogative; but a *corrupt Influence*, obtained by offices, pensions, and bribes, given to Members of Parl-a-m—t, or to their connections.—A most flagitious influence on both sides! One side, the Cr-wn, received an *Irish Reform*, (a reform for the worse) on the plan of Mr. Burke. The House of C—m—ns, then understood to be the very sink of the corruption complained of, received no Reform: Perhaps it wanted no Reform; for if Kings or Ministers will offer bribes, can Members of Parliament be thought culpable for receiving them? The fact is, that *the true principle* on which the Influence of the Crown ought to have been diminished, was entirely overlooked; because the *Sovereign Aristocracy* thought it their interest to overlook it.

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THE *true principle* was a Reformed House of Commons, a real and a just Representation of the People, (*not on the Yorkshire Plan*) and Annual Parliaments; *the People paying their own Representatives for their services*. A principle, terrible to that *Supreme Influence* of the Aristocracy in the House of Commons, which is supported by a *corruption of the Constitution*, infinitely more dangerous, and *more rooted*, than any *temporary Influence* of the Crown ever was, or ever can be. Upon *this principle*, any corrupt Influence of the Crown would meet with a strong and a *proper check*; and the present enormous Aristocratic Influence, *equally inimical to the Prerogatives of the King and the Rights of the People*, would be kept within those bounds originally designed and pointed out in the formation and establishment of the British Constitution. The fidelity of such a House of Commons, would give legal strength to

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the Executive Power of the Crown; and would enable it to exercise its just Prerogatives *without corruption*; and to resist that alarming power of the Aristocracy in Parliament, which hath long forced the Ministers of the Crown, by a sort of necessity, into the practice of a most enormous and ruinous corruption.

THAT sort of Influence being *diminished*, and the Crown sufficiently humiliated, the *increased* power of the Aristocracy has dreadfully shewn itself, in the formation of the two last Administrations.

THE true interests of the King, and of the People, have always been, and ever must be, reciprocally the same; but now, by the dangerous circumstances above enumerated, they are more immediately and strictly united than ever: And nothing but *the restoration* of an equal and
just

just representation of the People in Parliament, *greatly in the power of the Crown to restore*, can preserve the constitutional prerogatives of the Crown, and the liberties of the people, from falling into the ambitious grasp of an overgrown Landed Aristocracy.

THE only true evidences, then, worthy of the least notice, of an abused and much injured people, which *any set of Ministers* can possibly produce, that they are *not shackled*, but entirely free to act upon sound general principles; that they are not *meer engines* of a Tyrannical Aristocracy, nor *creatures* of a misguided Court; and that we have not just reason utterly to despair of the public safety; the only true evidences will be, an unequivocal promotion of *equal representation and annual Parliaments*, of *support to the Crown by the purity of representation*; of *security to the funds by impartial*

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impartial taxation, and by an universal extension, encouragement, and protection of Commerce; and lastly, though not least important, by a sincere promotion of every means to correct the dissipated and corrupted manners of the people. Unless all these things be attempted, and performed, in a very considerable degree, no confidence can rationally be placed in any Ministry, nor in any Ministerial combination of interests whatsoever. Who may be in Office, or who out, will be very unimportant to the preservation of the Constitution, and the security of the Public; for the total destruction of this once glorious, happy, and much envied Nation, will inevitably proceed with a rapidity, little credited, and much less guarded against.

F I N I S