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S. B.
 OBSERVATIONS
 UPON THE
 LAWS
 OF
 EXCISE:
 SHEWING,

- I. That EXCISES must be destructive of Trade in General.
- II. That EXCISES are inconsistent with the Liberties of a Free People.



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OBSERVATIONS UPON THE LAWS of EXCISE.



NO Maxim of State was ever found more true, in Practice and Experience, than that which tells us, That in Limited Governments, if ever the People, or those entrusted to act for them, yield up any Privilege, or Point of Liberty, to the Executive Part of the Government, it is scarce ever known, that they are able to recover it again: For, It is the Nature of Power, to be always encroaching; and if the Subject is weak enough to yield, Power will enlarge its Demands. Power, like Avarice, has a most devouring Appetite, that encreases the more it is fed. — It will still be craving more from the People, till there is Nothing left for One to give, nor the Other to take; and thus it is that Governments become Arbitrary.

[4]

I believe, for many Years after the *Revolution*, if a Man should have given out, that the Time would shortly come, when an Attempt would be made to put the People of *England* under a *General Excise*, it would have been looked upon as the Raving of some enraged *Jacobite*; no Man would have given the least Attention to so idle a Railler: He might, indeed, have escaped being punished as an Incendiary; because all the World would have looked upon him as a Madman; yet I could name the Man, a Subject, as well as myself, who has the Boldness to give out, That he will have a *General Excise*.

I make no Doubt, but that a Minister, who is not acquainted with the secret Springs of Trade, who is ignorant of the Circulations it makes, and of Consequence, does not know what Accidents may divert or impede it, may be imposed upon by some Knaveish Projector, who has Nothing in View, but to get himself made a Commissioner, by proposing, that this, or that Species of Goods should be laid under an Excise; but if we, who are to be the Sufferers, should give into it, we must be either weary of those Privileges which are the distinguishing Marks of a Free Nation, or *Something worse*, which I don't care to name.

If either of these be the Case I am speaking to Men, deaf to all Reason, and destined for Destruction; but I am willing to think otherwise: I flatter myself that there are still a Number of free sensible Spirits amongst Us, who will not give

[5]

give up the Liberties of the Subject to increase the Revenues of the Crown.

This is no Party Cause: It is no Dispute betwixt *Whig* and *Tory*, or Contention, whether this or that Set of Men are to have the Administration of publick Affairs; but it is the general Concern of that great and useful Body of Men, the Trading People of *England*, of those who neither seek, or expect Posts or Preferments, and who have Nothing in View, but quietly to reap the Fruits of their honest Industry.

I therefore have Reason to hope, That in treating of this Subject, I shall meet with a candid and an impartial Hearing; and I doubt not, but that in the Compass of a very few Pages I shall be able to convince all impartial Men.

First, *That Levying Money, by Way of Excise, must be destructive of Trade in General.*

Secondly, *That Excises are inconsistent with the Liberties of a Free People.*

If a Man by any particular Method or Course of Living, should find he enjoy'd a long and uninterrupted Series of Health, would it be wise in him to listen to the Advice of Quacks and Empiricks, and try Experiments, in Order to be cured of Distempers, while Nothing ail'd him? and so run the Hazard of being poison'd, only to be better than well.

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If we apply this to the Body Politick, It will amount to this plain Truth, that where Trade has been observ'd to extend itself and gather Strength by certain Rules and Methods, which have therefore been found to be wholesome, it is dangerous to change those Methods for others, whose Success, at best, is doubtful.

But if the new Regulations, which are made are such as have ruin'd Commerce in other Nations then those who have Recourse to them cannot plead even Ignorance, that common, but shameful, Excuse for doing silly Things.

If the Interest of Trade, be a Matter of State, as it ought to be, in a Nation, which cannot make good her Engagements, with her numerous Creditors, if it should fail, those who advise new Regulations to be made in it, ought to know what Relation and Dependance, all Branches of Traffick, have, with each other,—If they understood this Science, they would know, that an Excise laid upon any one Species of Goods will not only hurt that particular Branch, but may, in some Degree, affect every Manufacture in the Kingdom.

I could shew, if it was not beside my present Design, how great a Clog the Excises on Salt, Soap, Candles, and many other Species of Commodities, are upon the Manufactures, Trade, and Navigation of *Great Britain*; and how great a Dis-

[7]

a Discouragement they have been to the enlarging the Foreign and Domestick Business of this Nation.

But to our present purpose: I will suppose, That some Branches of our Plantation-Trade, have been of great Advantage to *England*.—That the Commodities which we have brought from those Countries, have not only serv'd our Home-Consumption; but, have, great part of them, been re-exported to other Countries, whereby they have created Us Business, in almost all the Parts of *Europe*.

The Countries, from whence we fetch these Goods, receive no Money in Return, but take in Exchange for them, the Product and Manufactures of *Great Britain*.—This is a Manner of Traffick, by which a Number of Hands is necessarily employ'd, and which brings a real and certain Wealth into the Kingdom.

Now if the Commodities imported from these Plantations, and which take our own Product and Manufactures in Return, should be laid under Excises, the Consequence must be (for Reasons which I shall hereafter give) that the Consumption will be less in this Kingdom.

Such of these Commodities, as are the Produce of our own Plantations, will be also rais'd in Price to Foreigners, which will have this Consequence, That they will either seek to have them from

[8]

from other Countries, or plant them in their own Colonies.

This must necessarily hinder the Producing the same Quantities in our Plantations, and our *American* Settlements must decline, at the same Time the Planters will not be able to take near the Quantities of the Manufactures and Utensils of *Great Britain*, which they used to do, to the Ruin of great Part of our Artificers, as well as the Decrease of our Navigation, which is both our Strength and our Glory.

I foresee what will be objected to me here, I shall be told, The Foreigners must take these Goods from Us, let Us lay what Incumbrances we will upon them, because they cannot have them any where else; and as to Planting them in their own Colonies, it is a Notion altogether Chimerical.

But I shall obviate these Objections, by shewing a parrallel Case which happen'd in an other Country.

The *Neapolitans* were once very industrious in Gathering, and in Working up, all Sorts of Silks, and the greatest Part of their People were employ'd in this Manufacture; but the King of *Spain*, having a Mind to lay some new Imposition upon the People (with a View to increase his Revenue) Orders were sent to the Viceroy for that Purpose, and it was debated in what Manner this Money should

[9]

should be raised. The Viceroy was of Opinion, That Nothing would answer the Purpose so well as an Excise upon Silk.

There were some who shew'd what Effect this might probably have upon their flourishing Trade; but the Viceroy's Council were of the Opinion of their Leader, and so it pass'd for the Excise, and it had this Consequence.

The Foreign Merchants of all Nations finding the *Neapolitan* Silk rais'd upon them, began to study, and contrive, how it might be had cheaper, and many of them, whose Climates were proper for it, put their own People upon nourishing Silk-Worms, and working Silks; others who could not do it, went to these new Beginners, because they could deal with them upon better Terms; so that in the Space of a few Years, the *Neapolitans* intirely lost this beneficial Trade, to the Ruin of many Thousand Families.

The *Neapolitans* did not only suffer in the Loss of the Silk Trade, by this Excise, but their Navigation was greatly lessen'd; Numbers of their People either were starving at home, or went into other Countries to seek Bread; by all which the Consumption of every Manufacture in the Kingdom must have been diminish'd.

Let no Man say, That these are vain and idle Apprehensions, when it is considered what is already come to pass in our Sugar-Trade. — We

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see with Sorrow that the Burdens with which that Trade has been incumber'd, has enabled another Nation to beat Us in it.

It is not only the Money which was brought into this Kingdom by the Sugar re-exported to *Holland, Hamburg* and other Foreign Countries, by which *Great Britain* once annually gain'd, and by the Decline of which Trade she suffers, but she suffers again by the Sugar Planters not being able to take so much of our Goods and Manufactures by three hundred thousand Pounds *per Annum*, as they did when their Plantations were in a flourishing and rising Condition, which is already, but too much felt by the Manufacturers and Traders of *Great Britain*.

If it should be urged that the Incumbrances on the Sugar Trade were not occasion'd by an Excise, I am ready to grant it, but my Answer is, that all Incumbrances will sink Traffick let them proceed from what Cause they will. We know by Experience, what a false Security it is to flatter ourselves that we may lay Burdens upon Trade, upon this Presumption, that no other Nation can go into it but ourselves.—It is pursuing this mistaken Notion that has enabled other Countries to set up some Manufactures in which we excell'd.—It is owing to that, that we see ourselves underfold in Foreign Markets in Woollen Goods, a Manufacture which a certain Author says, Is to *England*, what Bread is to Man, *the Staff of Life*.

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[11]

If Errors have been committed heretofore, it is Time to rectifie them now.—If there are still some Branches of Trade left to Us, and which we enjoy, exclusive of other Nations, Would it not be Madness in Us to lay Hardships and Difficulties upon it, while all the Neighbouring States are giving Ease to Trade, in order to encourage their Subjects to go into it?

I say, That all the Councils of other Countries, have of late Years been turned towards the Advancement of Commerce; even Governments, in other Respects severe and arbitrary, have studied to ease their Merchants, that the Natives may be encouraged to launch into Trade, and Foreigners be tempted to deal with them.

If we should take Measures directly opposite, some Merchants will be tempted to leave Us, in order to settle in Countries where Trade enjoys greater Immunities; others will retire from Trade, to live privately upon what they have: Here will be a great Stock taken out of the National Trade, and a large Part of it drawn quite out of the Kingdom; for Trade will extend, or lessen, as the Stock employ'd in it is great or small; and, I think, I may say, that the Strength and Grandeur of a Kingdom must be supported by its Stock in Trade.

In respect to Goods imported, the Merchant will find a great Difference betwixt a Duty and

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an Excise; allowing the Sum levied to be the same, the Excise will not ease him of any of those Charges in carrying on his Trade, which he was subject to before; such as Offices, Fees, Servants, &c. but it will Occasion other Expences, from which he was free before; he must keep perhaps an additional Servant, or Servants, to attend and wait upon the Officers, in the frequent Visits they will make to overlook and examine his Stock; his own Trouble, Fatigue, and the Interruption from the Pursuit of his Affairs, which it will occasion, must also be thrown into the Account, for all which he must have a Consideration in the Value of his Goods, which must be paid by the Consumer, and will be a Clog upon Trade.

As to such imported Commodities as may have paid the Excise, there will be no Opportunity to re-export them, tho' there should be never so great an Advantage to the Owner by an extraordinary Demand for such Goods at any Foreign Market,—The Duties on some Commodities being twenty to fifty *per Cent*, on others two and three hundred *per Cent*, which not being allow'd to be drawn back on the Exportation after the Payment of the Excise Duty, must necessarily put Us under such Difficulties, as that we shall not be able to trade on an equal Foot with other Nations.

We have Reason enough to know, by the Experience of some Years, that Excise Laws do not

not prevent Smuggling; no Goods have been so much run of late Years, as exciseable Goods.—We hear every now and then of vast Seizures of Teas, but we hear nothing of those Quantities which escape, tho' I am very sure the *East-India* Company feels the loss in their Sales, and the Revenue in its Accounts.

It will always happen, that where the Man whose Stock is small finds himself vexed and impoverish'd, by carrying on Trade in a fair and open Manner, he will seek to do it clandestinely, where he may hope for more Profit, and less Trouble.—It is seen in all Countries, and in all Religions, that when Men fancy themselves oppress'd they will think it no Sin to deceive their Oppressors for the Maintenance of their Families.

It is not in the Power of the Commissioners of the Excise, to hinder the bringing in of exciseable Goods; their Officers do not guard the Coast; their Province lies in vexing and teasing the fair Trader, and interrupting him in the lawful Pursuit of his Affairs: But if it was their Province, I scarce believe they would be honest than the Officers of the Customs; they have a larger Scope for Fraud, and it is to be consider'd, that it is become a Maxim, for every Man to make the most of his Employment.

Upon the whole, I shall venture to assert one Thing, upon the best Information, That the *East-India*

India Company has lost, and that the Revenue is not encreas'd, by an Excise being laid upon Tea; and in fine, that Nobody is a Gainer by it, except the Smuglers and the Projector.

Much more might be said upon this Subject; but by the little that is here advanced, it is as plain as any Proposition in *Euclid*, that an Excise will affect the very Vitals of Trade, and throw it into such a declining State, as must, in the Course of a few Years, entirely destroy it.

Let us now examine, Whether we shall any more have a Right to call ourselves a Free People, in case Excises should take Place amongst us.

I will begin this Examination by acknowledging, that the People are obliged to pay all Expences which are absolutely necessary for the Support of the Civil Government; but it must be allow'd, at the same Time, that such Money has always been looked upon as the Price which they pay for their Liberties; therefore every Individual, who contributes towards it, is highly wrong'd, if under any Pretence whatsoever, he is deprived of his Share of the Purchase.

If any Partiality should be practis'd in the levying a Subsidy, that is to say, if it should fall heavier upon one Part of the People than another, these will have a Notion that they are most unjustly treated, to be robb'd of those Immunities which they have a Right to enjoy in common
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with the rest of their Fellow-Subjects. If the Method of collecting it be attended with Insults, Vexations, and Severities, and the People think themselves treated like Slaves, the Seeds of Discontent are sown in their Minds, which will soon ripen into a confirm'd Hatred against the Government.

All wise States have particularly guarded against giving reasonable Discontents, well knowing that no Enemies are so dangerous, as those who become such from a Sense of Injury.—If there are Parties in a Nation, these People will not stand Neuter, but will join with the Malecontent Side, and do their Endeavour to destroy that Constitution which imposes Hardships upon them, in Return for all the Treasure they have paid towards its Support.

Let us now take a short View of the Laws of Excise, that we may be the better able to judge, whether any of the Grievances here described, can be the Consequence of extending them farther, and of making other Branches of Trade subject to them. Here I am afraid we shall meet with too much Matter for reasonable Discontents: I say, if Excises should take Place.

Trial by Juries is a Fundamental Part of our Constitution. It is that distinguishing Mark of Liberty which an *Englishman* values himself upon, because no other Subject enjoys it but himself. It is this which defends the Poor from the Oppression of the Great, and the private Man
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from the Resentment of the Favourite and the Minister.—Our Ancestors entertain'd so high an Idea of this invaluable Privilege, that they guarded it (as they thought) against all Attempts of ever being broken into.—It is not only the Foundation of *Magna Charta*, but it has been confirm'd by three-score different Parliaments, since the *Norman* Conquest.

The Parliament which now subsists, shew'd they had the same just Regard for it, when they pass'd that excellent Act for the *better Regulation of Juries*; and I believe that most Men are now of Opinion, that this Act would have been much more beneficial to the Subject, had it not been for a Clause in it relating to the striking of Special Juries; but the Design of it, no Doubt, was to preserve Liberty in its Purity to the Subject: And can it enter into any Man's Head, after this, to think that this same Parliament will be prevail'd upon to deprive a Part of their Fellow-Subjects, (the useful and industrious Part of them, Men who have committed no Crimes against the Laws) of their Right to this great Privilege, and thereby put them upon a worse Foot, in some Respects, than common Felons?

Yet this must be the Consequence of making Trade subject to an Excise.—The Powers given to the Commissioners of Excise in collecting the Taxes under their Management, takes away from every *Englishman*, that Right which was given him by *Magna Charta*, so far as he is a Trader in exciseable Commodities. In

In all other Cases, where Property is concern'd, whether the Dispute be betwixt Subject and Subject, or betwixt the Crown and the Subject, the Cause is tried in an open Court by Judges, who, tho' appointed by the Crown, are in some Respect made independent of it, by holding their Places for the Life of that King.—Their Oath is to do Justice according to Law, but still the Determination does not lie intirely in their Breasts; it is to be decided by the Verdict of twelve Men, Persons who are indifferent betwixt both Parties, who are their Equals, and are sworn to go according to the Evidence given, and the Proofs laid before the Court.—But in all Disputes, betwixt the Excise-Officer and the Trader, in all Informations and Prosecutions which may be brought against the last, the poor Trader is left to be judg'd by the Commissioners of Excise, Persons who are appointed by the Minister, and who hold their Employments by no other Tenure, than their Continuance in his good Graces, whose Power is of such an extraordinary Nature, that they judge without Juries, are confined to no Forms or Rules of Law, (and I had like to have said to no Rules of J——) they take an Oath indeed, but it is an Oath to act for the Advantage of the Revenue.—To such a Degree does the poor Trader lie at their Mercy.

It may be here demanded, whether there does not lie an Appeal from these Commissioners to some other Jurisdiction, in Cases were the Subject

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[18]

ject is aggriev'd by them.—My Answer is, there does, — but to whom is this Appeal? — To certain Judges who are call'd *Commissioners of Appeal*. Persons like the others, appointed by the Minister, and who hold their Employments by the same Patent, that is, the Breath of his Favour; and so little a Notion have our Trading People of being reliev'd by such Appeals, that the Places of these Commissioners is become almost a *Sine-Cure*, and rarely, or never, are they troubled with hearing a Cause.

If a Minister should place his Pride and his Merit in what they call raising the Revenue, which is but a gentle Term for oppressing the Trading-People, every Creature and Dependant of his, will, in his particular Province, do the same Thing, and a Man who has his own Interest at Heart, (which Men in Employment are suppos'd to have to a greater Degree, than any other People whatsoever) cannot recommend himself, or make his Court more effectually to the Minister, than by going to the utmost Severity, in all Prosecutions; for the more Fines there are laid, the more Money is brought into the Revenue.—

Then let it be consider'd, — what a Condition such of the Subjects are in, whose Property is to be tried by those who act in the several Capacities of Prosecutors, Judges, and Executioners at the same Time.

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[19]

The Imprisonment of the Body is looked upon to be next to the Loss of Life; in like Manner, a Man regards the Confinement of his Property, to be next to the Loss of it.—All the exciseable Goods which a Man has in his Shop, or Warehouse, are, in Effect, in the Custody of the Excise-Officers; and though all the Duties be paid, and an Opportunity offers of disposing of them in a fair Way of Trade, it cannot be done without a *Permit*, a Kind of *Habeas Corpus*, from the Excise-Office.—If they should be moved without this *Permit*, they are liable to be seiz'd, like Felons who have escaped from Prison, and are to be condemn'd accordingly. I have a strong Notion, that if we heard of any such Practice as this in another Country, we should give it a Name I don't care to mention; but perhaps the Climate may alter the Nature of Things.

By the Law of *England* every Man's House is his Castle; but by the Excise Laws, any Officer belonging to them may enter your House by Day or by Night: If by Night, he can command the Assistance of a Constable to break it open; and as there is a Fine upon you for resisting him in the Execution of his Office, if the Doors are not open'd for him in what he may think a reasonable Time, (though perhaps you and your Family may be asleep) it is left to the Commissioners to judge whether this be a Resistance or not.—When he is entered, he can command you to assist him in any Rummage, or Search, he

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[20]

thinks fit to make; if you disobey you are fined.—So that a Man who deals in exciseable Goods, is so far from being able to call his House his Castle, that every Excise Officer is Lord and Master over him in his own House, and can command him as if he was his Servant.

It is pretended indeed, that all these Powers are necessary for the better collecting the Revenue, and that without them the Crown may be defrauded; but what we contend for is, that since the Revenues may as well be rais'd by Way of Custom, therefore Excises are unnecessary, and a free People should not admit of them, upon any Pretence whatsoever: For, if we take a View of the Penal Laws now in Force, relating to the Customs, we shall find as great Powers annex'd to them, as perhaps ever were practis'd, or known amongst a Free People; and lest any Man should be impos'd upon by that false Notion that Excises are necessary, because the Powers of the Commissioners of the Customs are not extensive enough for collecting in the Money granted by Parliament, we shall give a short Sketch of those Powers.

The Penalty upon Merchants, Masters of Ships, and others concern'd in Trade, (besides their being subject to an Examination upon Oath) is Forfeiture of the Goods.—In some Cases double the Value,—Loss of the Ship or Vessel, with all the Tackle,—Fines of one hundred, to five hundred Pounds,—Imprisonment,—Incapacity to sue

[21]

sue for any Debt, and upon any Trial the Proof generally to lie upon the Importer or Owner.

The Powers given to inferior Custom-Officers are very large.—All the Subjects of the Kingdom are enjoin'd by Act of Parliament to assist them.—they may, upon Information, search any House, Trunk, or Box, for prohibited or run Goods.—They may enter on Board any Ship or Vessel, break open any Cabbin, Trunk, or small Package; so that if the Government be defrauded of the Customs, it must proceed from the Corruption or Negligence of the Persons employ'd by the Commissioners of the Customs, and not for Want of sufficient Penalties against the Offenders, or sufficient Powers in the Officers of the Customs.

The Revolution was undertaken for the Preservation of our Rights and Privileges: That just and noble Cause no sooner succeeded, than the first Parliament which was chosen after it took off the Tax call'd *Heartb-Money*; a Tax, says the Historian, which bore but lightly upon the Purfes of the People; for the whole Sum rais'd by it did not exceed two hundred and fifty thousand Pounds a Year, which is but a Trifle to the Sums they have yearly paid since; but yet it bore heavy upon their Minds, because of the arbitrary Manner in which it was collected; for the Officers were empowered to enter People's Houses to see what Chimnies they had, and therefore this Tax, though laid on by Authority of Parliament, was declared to be an arbitrary

bitrary Oppression* of the Subject; but by the Laws of Excise, the Officer may not only enter your House by Night or by Day, but command your Person.—Sure that which was pronounced to be a Badge of Slavery then, cannot be a Mark of Liberty now.

There was a publick Spirit in the Nation in those Days which was not to be tamed by Oppression.—The People thought themselves treated in an arbitrary Manner, and they all turn'd like one Man against the Government.—When they had brought about a Change, they freely open'd their Purfes, in Defence of what they had done.—Forty Years have they been paying to keep out arbitrary Power, forty Years have they been told that they should receive more than a valuable Consideration for the Treasures they have given, in the Preservation of their Liberties to them and their Posterity; but now, after all this Profusion of ready Money, as well as a Debt intail'd upon them, the Note is changed, and there are those amongst Us who have the Modesty to tell Us, That We must give up our Liberties, and, that it is necessary our Constitution should be broke into, in order to enlarge the Revenues.—But if ever they should push this Matter farther, they must have a Notion, that the good Sense, as well as Spirit, of our Ancestors, are departed from amongst Us; and that the Time is now come, that we will bear any Thing.

* Vide Appendix

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If ever any Persons, in this Kingdom, should be wicked enough to make such an Attack upon our Liberties, it is possible they will have the Cunning to do it by Degrees; a general Excise at once, may cause a general Clamour.—It may raise a Ferment, which perhaps it will not be easy to lay.—It is dangerous to rouse and provoke that vast *Leviathan*, the Multitude, and, to let it know its own Strength.—

But if it be attempted only upon one Branch of Trade at a Time, so many of the People may think themselves unconcern'd Spectators, that the Opposition may be weak, and the Outcry small, and so it may pass; it will afterwards be easy to obtain it for a second, a third, and so for all.—

But these Men of Indifference, who can behold Danger falling upon their Friends, and Countrymen, without flying to assist them, should consider, that he who sees Fire ready to be thrown into his Neighbour's House, and does not prevent it, will soon have it at his own Door.

I own, that it would be such an unpopular Step, that we may have Reason to think it never will be attempted, but when we consider the Discourses that are given out about it, and from what Quarter they come, and that there have been at other Times Sycophants and false Friends

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[24]

in the very Councils of Kings, who have advised Measures that have made the Establishment odious to the People: It is best to be upon our Guard, and ready to oppose it.

It is a wiser Part to prevent Errors than to correct them after they are made, but Errors in Trade are never to be corrected.

If an Excise should be granted and it should be in the People's Power to recall it again (as it never will be) yet, the Trade that it would destroy in the mean Time, would not be recovered with it; for when Trade once changes its Course, it is never known to return to its old Channel again.

In limited Governments, where the Power is divided into different Branches, too much Weight thrown into either Scale must destroy that Balance which is necessary for keeping the Constitution in Order.—If ever the Trade of *England* should be laid under Excises, the Counties, Towns, and Boroughs of this Kingdom will swarm with Officers, the whole Body of the People will be brought under such an Awe and Subjection to the Treasury, that the Freedom of Elections will be destroy'd for ever, and the Members for all our Cities and Towns, and Boroughs, will from that Time forward be chosen in the Closet of the Minister for the Time being; so that were there no other Reason but this one for our opposing Excises, we ought to struggle
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[25]

against them as a Man would against that Chain which his Enemy was going to put upon him in order to bind him down for ever.

Thus is it plain to any common Understanding, that Excises carry with them the Seeds of Destruction to Trade.—That Liberty cannot subsist where they are in Force; and that let the Necessities of the State be never so great, there are Ways by which as much Money may be rais'd, not so vexatious to the People.—

Look into some other Nations and you will find, that the Methods, by which the Taxes are levied, are more grievous to the Subject, than the Taxes themselves.—Perhaps the Subjects of *England* part with a larger Share of their Property, towards the Support of the State, than the Subjects of any Neighbouring State does towards theirs; and yet they have looked upon themselves as Free, and those who have paid much less as Slaves; because what they contributed was not taken from them with those Circumstances of Servitude practis'd in other Governments, and which must be practis'd where-ever Excises are introduced.

But if after all, this Nation should be so infatuated, as to suffer Excises to be laid upon them, I shall think that Saying is verified, that *Providence first takes away the Understandings of those whom it designs to ruin.*

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APPENDIX.

HISTORICAL OBSERVATIONS,

Shewing the Regard our Ancestors had to leave their Posterity Free, and confirming the Arguments in the foregoing Treatise, That Excises will be destructive to the Trade of this Kingdom, and dangerous to the Liberties of the People of Great Britain.



BY *Magna Charta* it is declared, No Freeman shall be taken, or imprisoned, or banished, or any Ways destroyed, nor will we pass Judgment upon him, or commit him to Prison, unless by the legal Judgment of his Peers, or by the Laws of the Land.

Vide Mag. Chart. Art. 46.

After the Granting of the Petition of Right, the House ordered, that the Grand Committee for Religion, Trade, Grievances, and Courts of Justice, should sit no longer; but that the House should proceed only to the Consideration of Grievances of most Moment; and first they fell upon the Commission

[27]

mission of Excise, and sent to the Lord Keeper for the same.—The Commission being sent, it was read in the House, and by such Commission it appears, a Number of Persons are authoriz'd and appointed, strictly willed and required, speedily and seriously to enter into Consideration of all the best and speediest Ways and Means they can for the raising of Money, by Impositions or otherwise, as in their Wisdom and best Judgment they shall find to be most convenient.

Sir *Edward Coke* observed, on reading the Commission in the House, That the End of it was Excises, for they are Impositions, and he would have the Word *otherwise*; wherefore his Advice was to go up to the Lords and desire a Conference, to complain of the Commission, and desire it might be cancell'd, and if there was any Enrollment of it, to cancel that also, and that the Projector might be found and punished. And, at a Conference with the Lords, That the Persons to whom it was directed are 23 Lords, and other of his Majesty's Council: The Authority committed unto them is to consider how Money might be levied by Imposition or otherwise. It is true, said he, it is but a Power to levy Money by Imposition: We do not find any Thing raised (that is left to your Lordships) but a Commission to levy Money by Imposition or otherwise; give us Leave to fear, that Excise, and whatever is comprehended in it, was intended. Sure I am, it is against the Law, it is a very high Breach of your Lordships, and ours the Commons Liberties, and yet this being ill in itself may produce a happy Effect.

Vide Rushworth's Coll. p. 613, 615, 616.

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Who

[28]

Who would ever have thought that the Excise would have taken Footing here, a Word, I remember in the last Parliament save one, so odious, that when Sir *Dudley Carleton*, then Secretary of State, did but name it in the House of Commons, he was like to have been sent to the Tower, altho' he nam'd it to no ill Sense, but to shew what Advantage and Happiness the People of *England* had over other Nations; having neither the Gabel of *Italy*, the Tolls of *France*, or the Excise of *Holland* upon them; yet upon this he was suddenly interrupted, and called to the Bar. They have mutiny'd in divers Parts, about the Excise, here, in *London*, and the Tumult came to that Height, that they burnt down to the Ground the Excise-House in *Smithfield*; and God grant, (says he) that our Excises here may not have the same Fortune as those in *Holland*, to become perpetual; or as the new Gabel of *Orleans*, which began in the Time of the League and continueth to this Day, notwithstanding the Cause ceased about 60 Years since; touching which a pleasant Tale is recorded of *Henry* the Great, who some Years after Peace was established throughout all the whole Body of *France*, going to his own Town of *Orleans*, the Citizens petition'd him that the new Tax might be abolished. The King asked who imposed it upon them? They answer'd, *Monf. de la Chartre*, during the Time of the Civil Wars of the League, who was now dead. The King reply'd, *Mon. de la Chartre* leagu'd you, let him then unleague you, for my Part.

Vide Mr. Howel's Letter.

The House having Notice how much the Country has been burthened in the Manner of col-

[29]

lecting the Excise, and oppressed by the Officers thereof, did refer it to the Committee for inspecting the Treasuries and regulating Officers and Salaries, to consider how the Excise might be brought in with the greatest Ease to the People, and how the Oppressions and Burthens, which have been in the managing of that Business, may be redeemed for the future.

Vide Scobill's Journal.

It was certainly the utmost Necessity that occasioned the Parliament to take this Course of raising Money by Excises, and in imposing it they rais'd it chiefly on their own Friends and Adherents, and the People bore it better because it was in Support of a Cause they had embarked in; but it is remarkable, that not long after the End of the Civil War, the raising Money by Excises was abolished, and the necessary Supplies for the Support of the Government of the Commonwealth raised by small Duties of Customs on Importation and Exportation, and by a Tax on the Lands of *England*.

Anonymous.

Excises, in Part, took Place again soon after the Restoration, by laying an Excise on Beer and Ale; but the giving of this Duty was in lieu of, and in order to abolish the Court of Wards; and it may deserve to be remembred, that as an Equivalent to the Crown for the abolishing the Court of Wards, the House of Commons first voted 100,000 *l.* a Year, and to be raised on Land, and ordered a Committee to settle and report to the House what each County should be rated; but some time after an Excise on Beer and Ale was proposed in lieu of the 100,000 *l.* to be raised on Land,

[30]

Land, and accordingly it was carried, but not without very great Struggle, made by those who were for preserving the Liberties of the People, and against giving what they did not know would be the Sum granted; but those who have had any Knowledge of what passed in those Days, do not want to be informed, that it was the great Expectation of Numbers being provided for, either by Places in the managing of this Revenue, or by Money, or a Pension, out of it, that occasioned its being carried in the House of Commons.

Anonymous.

The late King *William* was so sensible of the Weight and Grievance of Hearth-Money, that immediately after his Accession, his Majesty by Message to the House of Commons signify'd,

“ That being sensible what a grievous Burthen
“ the Duty arising from Fire-Hearths was to his
“ People, especially the poorer Sort, his Majesty
“ was pleas'd, either to agree to the Regulation of
“ it, or to the taking of it wholly away.

The Satisfaction this Condescension of that King gave to the Parliament and People, eminently manifested itself every where; and is particularly transmitted to us in the Preamble of the Act of Parliament which ensued, and which is as follows, *viz.*

Anno primo Gulielmi & Mariae Cap. 10.

An Act for the taking away the Revenue arising by Hearth-Money.

“ **Whereas** his Majesty having been informed
“ that the Revenue of Hearth-Money was grievous
“ to the People, was pleas'd by his gracious
“ Message

[31]

“ Message sent to the Commons assembled in Par-
“ liament, to signify his Pleasure, either to agree
“ to a Regulation of it, or to the Taking it wholly
“ away, as should be thought most convenient by
“ the said Commons. **And whereas,** upon
“ mature Deliberation, the said Commons do
“ find, that the vast Revenue cannot be so re-
“ gulated, but that it will occasion many Diffi-
“ culties and Questions, and that it is in itself not
“ only a great Oppression to the poorer Sort, but a
“ **BADGE OF SLAVERY** upon the whole Peo-
“ ple, exposing every Man's House to be entered
“ into, and search'd at Pleasure, by Persons un-
“ known to him; We your Majesty's most Duti-
“ ful and Loyal Subjects the Commons, being
“ fill'd with a most humble and grateful Sense of
“ your Majesty's unparallel'd Grace and Favour
“ to your People, not only by restoring their
“ Rights and Liberties which have been invaded
“ contrary to Law, but in desiring to make them
“ happy and at Ease, by taking away such Bur-
“ thens as were by Law fix'd upon them, by
“ which your Majesty will erect a lasting Monu-
“ ment of your Goodness in every House in the
“ Kingdom, do most humbly beseech your Ma-
“ jesty, That the said Revenue of Hearth-Money
“ may be wholly taken away and abolished. And
“ be it enacted, &c.

If they then gave such Epithets to that grievous and odious Tax, (said Mr. *Hunt*,) what can be thought of the present stopping up the Windows of the Poor by Day, and even prohibiting them, by an insupportable Duty, from Use of Candle by
Night;

Night; by which they are for about six Months in the Year obliged to lose at least a Third of their Time and Labour towards their Subsistence.

Nay (said Mr. Grant,) the Poor are not only deprived of Candles, but likewise of Fire, by the insupportable Duties on Fuel in *London*, and other Parts of the Kingdom.

The present grievous Impositions on Soap (said Mr. More,) likewise deprive the Poor of the Means of keeping themselves clean, and thus, still another Way is invented for their Depression and Destruction.

Since we are on the Chapter of Taxes (said Mr. Hope,) What think you of the Taxes on Salt, whereby the People pay at least three times as much as the Government receives, the rest being squandered by one Fraud, Irregularity or other; so that the Poor now pay on that Head about four Pence for what they used to have for a Penny?

When the whole State of the present Taxes and Impositions on the People of *Great Britain* shall be fairly stated, (said Mr. Sands,) the present unusual Discontents, especially among those of the common Sort, will not be thought strange; but Men will rather find Cause to wonder that those poor depressed and perishing Creatures are not still more desperate.

Vide, *An Inquiry into the State of the Union of Great Britain, and the past and present State of the Trade and publick Revenues thereof.*

F I N I S.