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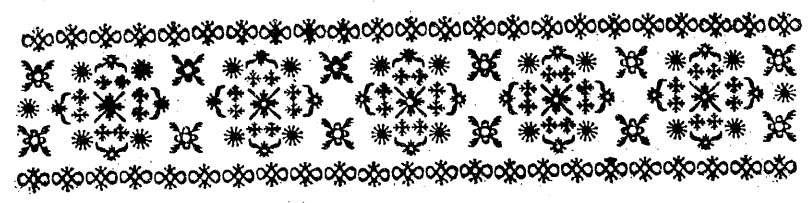
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A
 L E T T E R
 FROM A
 Member of Parliament,
 ON THE
 P L A T E - T A X.



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A

LETTER

FROM A

Member of Parliament, &c.

SIR,

YOU have desired my Thoughts on
Y the Proposition now depending for
laying a Duty on Silver Plate. It
seems to me that there is scarce a Head of
Objection, which does not contribute some-
thing towards forming the grand Sum-Total
of its Absurdity. It is unnecessary, it is im-
politic, it is unjust, it is imprudent, it is of
dangerous Tendency. As I am not fond of
multiplying Epithets, I shall endeavour to
prove that I have not used one of these
lightly, or without sufficient Foundation.

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But before I enter on that Proof, forgive me if I stop a Moment to lament the unhappy, because I suppose distressed and exhausted, State of our Country. We are now engaged in a War, in which, if any Judgment can be formed of the Designs of our Enemies, from the Number of foreign Troops which the Ministers are bringing into the Kingdom from all Parts, our Existence as a Country must be fought for against the most formidable Enemy in *Europe*. The War in *America* is as much forgot by the *French*, as it is by our Ministers. The Maxim of our Enemy, I suppose, is, *Delenda est Carthago*; and we must owe it to our Arms, if we any longer exist as a People. What a melancholy Consideration is it then that now, in the very Beginning of the War, in the first Year in which it has been thought necessary to lay additional Taxes on the People; the great and wise Minister, in whose consummate Abilities all the Sinews of the War, the whole Conduct of the Finances of this Country, is entrusted, upon the most mature Deliberation, and with the very utmost Stretch of his whole Faculties, has not been able to make a single Proposition on the Subject of Taxes, (the inconsiderable one on
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Cards and Dice only excepted;) the Impropriety of which has not been so glaring and notorious, as instantly to revolt the Mind almost of every one that has heard it.

When we consented, in a Manner totally unprecedented, to mortgage the S—k—g F—d, *in the first Instance*, as a Security for the two Millions borrowed; it was solemnly promised, that a Variety of Taxes should be offered, that P——t might make Choice of those which were most proper to replace the seventy Thousand Pounds Interest of those two Millions. It happened indeed that those whose Offices obliged them to propose the Taxes, did not just then fully understand them; but it was hoped, that in a little Time they would learn, and be able to repeat, their Lesson. This mighty Promise was fulfilled, by offering a Variety, tho' not a Choice, of Taxes; for the estimated Produce of all of them together, did but barely replace the Interest of the two Millions.

The first was a Tax on Bricks and Tiles. The last was a Tax (now depending) on Plate. The former scarce outlived the first Explanation. By the universal Consent of Mankind, *Plaudente populo & sen—tu*, it
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was banished to the Land of Dreams. That the other survived its Collegue was owing to a Variety of Accidents ; for those who heard it proposed were equally strong in their first Opinions against this as against the other. Some of them indeed changed their Opinions, and without Doubt on Conviction. It happened too very unfortunately, that many of those, who, though in general deeply sensible of the Wisdom and Virtues of the Minister, had on this Occasion dissented from this Proposition, and in the most eager Terms excited OTHERS to Opposition, were on a sudden seized with an *epidemical Distemper*, and prevented from attending their Duty, as without Doubt they wished to do. The Proposition therefore has been obtained. But I confess to you, that since it has been agitated, I have not been in a single Company, either in Town or Country, in which I have not been warmly solicited by People of all Denominations, to give my Vote against what they call *the odious Plate-Tax*.

If this Cry is general, and I verily believe it is, I will venture to say, there never was a Cry which was more the genuine Voice of the People. These are not Days when
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Clamours are artfully fomented, in order to be echoed back again. Those who might be supposed to profit most by such Arts have shewn themselves incapable of employing them.

If this then is our Case, now at the first setting out in a War, what have we to expect in its Progress? If in the first Year of the War the great and experienced Financier of this Country cannot find a proper Fund for the raising Two Millions; what shall we do when the necessary Expences, even of the most successful War, may compel us to double or perhaps treble the Draughts now made on the People. This, in my Opinion, is a very serious and melancholy Reflection. I hope it will have its Weight every where; but particularly THERE, where Considerations of this kind ought to have the greatest Weight.

This Year indeed we have been fortunate enough to obviate the Difficulty. They who by way of Reproach are called the Disturbers of Government, have this Year done the Business of Government; I mean of the *British Government*, and perhaps they have not studied the Business of any other. The Spirit, the constitutional Spirit which they
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have exerted, (and GOD knows they had no other Influence) than what their own Spirit gave them, compelled the Ministers to augment the Navy; Ten Thousand more Seamen were granted, in order to stop their Clamours. They then compelled the Ministers to set about (somewhat of the latest indeed) augmenting the national army. While this Measure was thought unpopular, the new Regiments were branded with the Title of the P—sh Regiments. And to complete their Malice against Government, these Disturbers of it have at last suggested an ample and sufficient Fund for raising Money to defray all the extraordinary Calls of State. Such has been the Work of Faction; and may it ever shew itself in this Country in Works like these!

When I say that the public Service is provided for, I am far from thinking it provided for in the Manner it ought to be. I am one of those who think that the present Practice of Funding, which looks no further than for a Tax to pay the Interest of the Money borrowed, and leaves it an eternal Mortgage on Posterity, is the high Road to Destruction. One would imagine we feel too sensibly the Effects of
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this Practice in Times past not to think a little for the future. But the Plate Tax does not affect this Consideration. That cannot be of any Importance otherwise than as a Fund to mortgage, for the Produce of it especially as now modelled, would be as a Drop of Water thrown into the Sea.

I say, therefore, in the first Place, that the Tax on Plate is unnecessary. The Interest of the two Millions borrowed amounts to 70,000*l. per Ann.* the additional Duty on Cards and Dice it is agreed will produce 10,000*l.* and thus much we owe to the Skill of the Minister. The factious have suggested, and the Proposal is approved, to lay a Duty of twenty Shillings by Way of Stamp on the License of every publick House in *Great-Britain*. This will produce 80,000*l. per Ann.* so that there will be a Surplus of 20,000*l.* to go by Way of Addition to the sinking Fund. What need then is there of any more Funds to mortgage?

It has been objected, that this may perhaps prove a deficient Fund. When Calculations are made beforehand of the Produce of Funds, they are generally made at Random.

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The total Want of Police in this Country leaves no Data to argue from. But in this Case it happens that we have all the Data we can desire. The Produce may be proved almost to a Demonstration. All the publick Houses in *England* are in effect registred in the Excise Office Books. Their Number from those Books appears to be 70,000 for *England* only. Besides these, we know that there are almost in every Parish in *England* Houses which by the Connivance of the Excise Office sell Ale without License, and which can continue that Practice no longer then that Connivance continues. If we suppose that there are but one of such Houses in every two Parishes, the Number in all *England* will be 5000, and if for the Kingdom of *Scotland* we add but one fifteenth of the Computation for *England*, viz. 5000, the Whole will amount to fourscore Thousand in *Great-Britain*.

Some Deductions may be made from the Calculation for those Publicans who may be unable to pay so high a Duty as twenty Shillings for a License, and therefore will shut up their Houses and leave off Trade. I wish

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wish there may be many of these. Those petty Alehouses are the Sources of the Idleness and Debauchery of the common People, and the Nests and Nurseries of Villains. The factious Proposers of this Tax have shewn themselves good Politicians, in making the Distress of their Country contribute to its Police. I wish the Benefits likely to arise from this Measure were still more extensive, and that the Number of publick Houses in the Kingdom could be lessened to a Degree greater than this Tax can operate. I wish rather than expect great Effects from this Tax. For if one House in four could be shut up, the three Parts which remain would afford a sufficient Fund. But can we believe that one Alehouse-keeper in Twenty, nay in Fifty, is so peculiarly circumstanced, that he cannot advance twenty Shillings for a License. I say advance, for no one can imagine that in the End the Alehouse-keeper will be to pay it out of his Gains. One may as well suppose the Excise on his Beer is paid out of his Gains: The Fact is, the Customer must pay both. For all Taxes which are laid generally and collected fairly, are paid

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by the Consumer, and not the Vender of a Commodity. But it is urged, that some of the Alehouse-keepers have likewise Licenses to sell spirituous Liquors, for which they pay forty Shillings, and if any of these shut up their Houses, the other Parts of the Revenue sustain a Loss. This Objection is very far fetched. In Country Villages there may be Cottagers who sell Ale, and who may not be able even to advance twenty Shillings for their License. But the Licenses for spirituous Liquors seldom and never ought to be granted to such Persons. In Fact, the Bulk of them is granted to Taverns, Coffee-houses, Inns, superior Alehouses, and to those whom the Distillers employ expressly to vend their Poisons, and these are chiefly within the Bills of Mortality, the Cities and great Market Towns of the Kingdom. Now it is scarce credible that these People can afford to advance forty Shillings a Year for one License, and carry on a thriving Trade, and yet if they are to advance twenty Shillings more for their Ale License they must shut up their Houses. However, there is no need to be very nice in the Calculation of the

the Number of Houses which would be shut up, since if all were to remain the one fourth of the Produce of the Tax would be Surplus. The additional Tax therefore on Plate is unnecessary.

Now I will consider its Propriety as a Tax. All Taxes ought to be laid for one or both of these Purposes. Either it is a Tax of Revenue, the View of which is to supply the Necessities of the Publick, or it is a Tax of Police intended to operate as a Restraint; for Instance, on the Importation or Consumption of foreign Manufactures to the Prejudice of our own, or on some Article of Luxury prejudicial to the Publick. I say, Luxury prejudicial to the Publick; for it is in this limited Sense that we ought to understand the Maxim that Luxury is to be taxed. The Term Luxury is vague and undefined. In the most extended Sense it signifies every Thing which is not necessary. Go into *Ireland*, and perhaps into some Parts of *Britain*, we shall find Shoes and Stockings are Articles of Luxury. But it does not follow, that we ought therefore to lay a Tax on Shoes and Stockings. We have

have indeed taxed Leather, but not, I presume, as a Point of Policy. Nine Parts in ten of the Articles of Luxury are important Branches of Trade and Manufacture, and the taxing these Species of Luxury is taxing Trade and Manufactures. But Luxury which is prejudicial to the Publick ought to be taxed.

Is then the keeping Silver Plate in our Houses a Species of Luxury prejudicial to the Publick? Since this Measure has been agitated I have heard that it is, and the Opinion has been founded on this Maxim, that nothing ought to be hoarded, but that every Thing should be brought into Circulation. The Maxim may be true to a Degree, but the applying it to wrought Silver is extraordinary. If the keeping in our Houses wrought Plate is to be restrained, the buying it for that Purpose will of Course be restrained. What then becomes of that considerable and gainful Article of Manufacture? No Matter what becomes of it, since it must certainly be very detrimental to the Publick, by tempting People to hoard, what, it seems, it is for the good of the Publick to have brought into Circulation.
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The avowed Intention, then, of these ministerial Politicians is to destroy the Manufacture of Silver in this Country.

In all the Books I have ever read on these Subjects, the Stock of Plate in the Hands of Individuals has constantly been reckoned a Part of the national Wealth, and it has been esteemed a Happiness to any Country where the Individuals were possessed of great Quantities of this dormant Wealth. Some Years since the *Genoese* forbid the Use of *Dresden* Porcelain. And they did it with a View of restraining the growing Fashion of selling Silver Plate, which had a real Value, and the keeping for private Use this Porcelain, the Value of which was imaginary. I must not presume to say the *Genoese* acted wisely in prohibiting this hoarded Wealth from being brought into Circulation, but they acted fortunately, for I have been told that since that Time, the *Genoese* have, in a considerable Degree, at two different Periods, owed their Preservation to this dormant Wealth, those uncirculating Hoards of Individuals.

But perhaps the Interest of our Country differs

differs from that of any other. I think it does, in the absolute Necessity we are under to have this dormant Wealth twice as great in this Country as in any other. The Specie of every other Country carries on its Circulation and is proportioned to its Wants. We have no Treasure of this Sort. We have no Money. The Circulation of this Country is carried on by Paper. How soon may the imaginary Value which publick Credit gives to that Paper, be destroyed and annihilated. The first real Distress we feel the Phantom vanishes. What then becomes of our Circulation? How is it to be carried on? Why the Silver and Gold of Individuals must come to the Mint. I do not mean that it must be brought by Order of the Publick, for there will be no Need of such Order, nor will the Individual bring it from publick Spirit: In these Days I expect little from publick Spirit: But he will bring it for his own Convenience. It has indeed been said, that in a Time of Distress he would bury it. That is impossible. Whoever has a Hoard of Money and a Hoard of Plate, may bury his Plate while his Money lasts. But the Moment his Money is gone,

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he must have Recourse to his Plate. If he goes to Market to buy twenty Shillings worth of Provisions, and has not the twenty Shillings to pay, he must carry a Silver-spoon; and to prevent the Inconvenience and Loss by such a Traffick, he will first send his Spoon to the Mint to be coined. The first step therefore, which real Distress shall put to the Circulation of Paper, will bring the Plate of Individuals to the Mint to be coined; and then the greater the Stock of this dormant real Wealth, the greater will be our Support in that Day of Distress.

But if when Silver is not wanted to carry on Circulation, we throw at once a great Quantity into the Market, should it fall in Value from the Glutt even so little below the coinage Price, it will come instantly to the Mint. The Hope of Gain will tempt in this Instance what Necessity compelled in the other. The Bullion will be coined, and unfortunately our Silver-coin bears so ill a Proportion to Gold, that the Moment we have more than is necessary to our Circulation, it is sent abroad to great Loss, as was manifest in the Case of the *Lima* Money during the last War.

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The Possibility of this happening, has been allowed by some of our Revenue Politicians, who with demure and solemn Countenances ask, Where is the Harm if our Silver is forced abroad? The Ballance of Trade, say they, will always draw Treasure after it: And if we keep the Ballance of Trade, Silver will soon flow back upon us; and if we do not keep the Ballance of Trade, we cannot keep our Silver; for it must be sent abroad to pay our Debts. When they have argued thus profoundly, they stand astonished at their own Wisdom, and leave others astonished at their Futility.

It is most antiently true, that whatever Country has the Ballance of Trade will have an Influx of Treasure, and the Silver we have among us, is the Produce of our Gains by Trade. I hope too, that the Ballance of Trade is still in our Favour, and then whatever Treasure this Tax sends abroad, will in a due Course of Time find its Way back again. THEREFORE we must voluntarily expose ourselves to a disadvantageous Species of Traffick, because upon the whole, Trade is in our Favour: This is just as if I should say to a Man who had laid up 10,000*l.* by a gain-

gainful Course of Trade; throw it all into the Sea, for if your Trade is against you, it will be of no Use, since you must part with it to pay your Debts, and if your Trade is beneficial in a few Years, you will be worth 10,000*l.* again. Such is the Knowledge of our present Financiers in the Principles of Trade and Commerce.

What Quantity of Silver will be thrown into the Market in Consequence of this Tax it is hard to determine. That great Quantities must come is certain. All the Infants Plate will be sold. What Guardian will for twenty Years together pay Taxes for Plate. Nay it is insisted on by the Ministers that this Plate ought to be sold, and they rejected a Proposition calculated to prevent it. Besides this, every Family almost is possessed of some Piece or other of superfluous Plate, and this they will sell in Order to bring their Quantity below the next hundred Ounces. The Tax therefore is impolitick.

Let us consider it next as a Tax of *Revenue*. All Taxes of this Nature ought to be general and equal. I admit that all Taxes are finally paid by Property, that the sooner you

can get at the Property the better, and that those Taxes are best of all which are laid on at the Fountain-head. I will even go further and consider this a little abstractedly. I will allow, that every Man in *England* may perhaps be possessed of Plate in Proportion to his Property; consequently this Tax tho' laid nominally on the Plate, is really a Tax on the Property. In this View of it, *if there were no collateral Considerations* of the Nature of those I have already mentioned, the Tax would be wise and Politick, *provided* it could be equally and fairly collected. But this is the very Thing which never can be done by the proposed Law, and therefore the Tax being unequal, the Law is unjust.

When this Tax was first proposed, the Proposer admitted that the Publick ought not to count upon more than one half of what it *ought* to produce, the other half being to be deducted for Frauds. Frauds will be committed in the Collection of all new Taxes, and those are best which are liable to few Frauds. But before this Day, did any one ever stand up, and propose a Tax of Revenues, as just, general and equal, with an

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Acknowledgment in his Mouth, that it would be evaded by one half of the Objects of it. I say then, it is a publick Injury on the other half, and it is an Injury of the very worst Sort, since the Burthen will be imposed upon the worthy, and the unworthy will escape it. It is not even pretended by the Advocates for this Tax, that the Collection of it ever can be enforced. It is an Excise-Duty, without the Benefits of an Excise. Why do Excise-Duties produce such large Revenues? Because the Visitation of the Officer detects the Frauds. But it is urged as the Merit of this Bill, that the Excise-Officer is never to enter a private House. *At present I know he has no such Power*, nor is it fit that he ever should, and therefore the Revenue never can be collected. There is but one Person who can enforce the Execution of the Law, and that is the Servant in every private House who has the Custody of the Plate, and who may inform against his Master if he makes a false Entry. People were justly disgusted, that in every Family one Servant should be chosen by the Publick, to be a Spy on his Master,

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and to be encouraged by publick Rewards to betray him. The Advocates for the Measure therefore have proved beyond Contradiction, that this Inconvenience is only imaginary; for no Servant will inform against his Master, let the Reward be ever so great.

The Laws against Excess in Gaming, and against the Use of Dice, or Games of Chance, inflict such severe Penalties, that any Servant who laid an Information, might thereby make a Fortune for Life. Yet is it not notorious, that these Laws are broke daily, and yet no Servant, no Tavern-Drawer, no Chocolate-house-waiter, has ever dared to inform? This Law therefore will not be better enforced than those Laws, and then what becomes of the *Revenue*. Those who chuse to enter their whole Quantity of Plate may, and those who will enter a small Part only, can never be detected. Where then is the Wisdom of this Tax of *Revenue*. The Advocates for it, have been compelled to own, that it is only a Tax upon Honour. If the Principle is right, let it be pursued throughout. Let all the harsh, disgustful, penal Laws of Revenue be repealed, let the new
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Scent in Financy be the Foundation of your Taxes, let the Customs, Excise, and every other Duty whatsoever, be collected upon Honour.

You will think this a most wild and absurd Proposition. I think so too, and I infer that what is so extravagantly absurd in the General, will be a little absurd in the Particular. Indeed I think it impossible, that there can be a real Intention to suffer it long to subsist on so ridiculous a Foundation. And therefore I insist that it is of dangerous Tendency.

We are now desired to submit to an Excise Duty being laid on every private Family, allured by the Bait, that the disagreeable Powers (which however constitute the whole Benefit of an Excise) will not be given. When we have given the Revenue, it will be mortgaged to the publick Creditors, and when it is found, (as very soon it will be found) that the Produce of it is trifling, we shall then be called upon to enforce the Law. We shall be told, that this Revenue was granted to supply the publick Necessities, that the common Safety depends upon the Produce of our
Finances,

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Finances, which are the Sinews of War, that it was hoped that every one would have been honourable enough to have contributed his Quota, but that many are so wicked, as to evade the Law; and therefore the wicked should be compelled to comply with the Law. That there can be no Harm in an Exciseman (who is generally an honest, civil Person) walking now and then into our Houses. If we have obeyed the Law, he cannot hurt us, and if we have disobeyed it, we deserve no Tenderness. Do not imaginethat this Supposition is very unnatural. I am sorry to tell you that I heard an Argument very similar to it, urged *in a very large Company*, by one of the most learned and eloquent of the ministerial Advocates, and what is still worse, it was received with Applause. He said there was no Harm in offering Temptations to the Servants of private Families to inform against their Masters. For if the Master obeyed the Law, he was in no Danger from the Effect of the Information; and if he disobeyed it, he deserved to be in the Power of his Servants, and was so by the Laws now in being, if he committed Murder. The Argument

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was solemnly urged, and received with Shouts of Applause.

But this is not all which will be said. We shall be told, that we have given this Tax as a Security to the publick Creditor; and shall we be so unjust, so faithless, as to let it be evaded. The publick Creditor has a Right to the Tax; undoubtedly then, there must be a Power to collect it, otherwise he has a Right without a Remedy, and we have deceived him, and given him a bad Security.

Great Pains are taken to prove this is no Innovation, no Extension of Excise: I say, that whoever talks that Language to you, pays little Compliment to your Discernment. It is a most dangerous Extension of Excise, and is entirely without a Precedent. In the Course of this Letter you have seen I am no Enemy to Excises. I am 'a Friend to them under proper Regulations, because the Revenues are fairly and equally collected. But why change the Method of laying Excises? Have we no excised Commodities now in the Kingdom? Soap, Candles, Tea, Coffee, Chocolate, spirituous Liquors. How

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are these Excises paid? By the Traders and Manufacturers, not by the private Consumer. When a Man trades in a Commodity, and gets his Living by the Publick, the Publick has an equitable Right to expect that he shall submit to such Regulations as the Collection of the publick Revenue makes necessary. But why is this Method of Collection changed? Whatever Excise Duty is fit to be laid on Silver, let it be collected from the Trader and Manufacturer. Why is every private Family to be made the Object of an Excise Law? This is a dangerous Extension of Excises, because where private Families are subjected to Excises, the Powers necessary to collect them must of Course be granted.

But it is urged, that we are already excised in our Coaches, and therefore why not be excised in our Plate? It is true, we have admitted the Exciseman into our Stable Yards, and shall we therefore admit him into our Houses? At present the Exciseman has no Power to enter even the Coach-house, nor is it necessary to the Collection of the Revenue that he ever should have that Power.

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Power. The Tax may be equally and fairly levied without it, nothing being more easy than to know the Number of Carriages which any Gentleman uses. But the Excise upon Plate cannot be fairly collected without Admission into the House, and even into the Closet. Such an Admission I never will consent to give, nor can I approve a Tax which can never be fairly collected without such Admission.

Let us now consider the *Prudence* of this Tax. Justice and Policy oblige us to lay Taxes in the Way least burthensome to the People, and Prudence directs us to collect them by Methods the least disagreeable. This Tax will be very disgustful. There is a great Difference, and I am astonished the Managers of the Revenue are ignorant of it, between a Tax, which when once paid, the Party hears no more of, and a Tax which operates as an annual Diminution of the Income. Whatever Duty shall be thought necessary to be laid on wrought Silver, will be paid by the Consumer in the Purchase of his Plate without repining, but if he is subjected to an annual Payment to the Tax

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in hard Money, he will be disgusted. When a Tax is blended with the Price of the Commodity, the Tax is forgot, or its Remembrance makes little Impression. How uneasy would the People be, if in all Articles which pay Duties, they were to know exactly the Computation, how much they pay to the Tax, and how much for the intrinsic Value of the Commodity. How anxious are we to get rid of a Shilling in the Pound Land-Tax, tho' almost the Whole of the Shilling goes into the publick Coffers, and yet how quietly do we submit to pay oppressive Taxes and Duties on various Commodities, half of which is consumed by the Tax-gatherer. Every Man who uses a Hoghead of Claret in a Year, may pay perhaps ten Pounds for his Wine, and forty Pounds Duties. But he considers Claret as worth fifty Pounds the Hoghead, and pays it without repining. But change the Manner of collecting this Duty, let him Purchase his Wine for ten Pounds, and let the Exciseman pay him an annual Visit to demand the remaining Forty for his Leave to drink that Wine, how oppressive would it be
thought.

thought. Many a one who now drinks his Claret in great Comfort, would never keep a Drop of it in his House. He would drink Port out of Spirit, and would not submit to such an exorbitant and oppressive Tax.

I do not undertake to say this Conduct is reasonable; I say it is natural. And he who neglects the Study of Mankind, who refuses to give Attention to their Passions and Caprices as well as to their Reasonings, is not fit for the Government of Mankind. Our great Financiers are superior to these little Considerations.

The Six-penny Duty now payable on Plate by the Manufacturer, brought in a Revenue of 19,000*l.* a Year (before the Payment was evaded by Frauds) it is now reduced to 7,000*l. per Ann.* tho' since that Time the Quantity of Silver manufactured in the Country is immensely increased. The Silversmiths themselves, I mean the honest Part of the Trade, have long been petitioning to have these Frauds prevented, and they have proposed a Plan for this Purpose, for the good Effect of which they will be
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responsible. If therefore the Duty of Six-pence was encreased to Nine-pence an Ounce on wrought Plate, and collected from the Manufacturers on such a Plan, and under such Regulations as they are willing to submit to, a Revenue of 30,000*l.* might be raised annually without the least Danger to the Publick, or Disgust to Individuals. The Advocates for the present Measure have never calculated, that it could produce more than 35,000*l.* and as it is new modelled, not more than 25,000*l.* Why then will they not adopt the other Proposition. Let it be tried only as an Experiment, and if in a Year or two it does not answer, the Ministers may at last have Recourse to this disgusting and dangerous Method.

But they have, it seems, rejected this Alternative. Why they have done so I have never been able to learn, but their Tenaciousness on the Occasion has been peculiar. Perhaps it is thought right to take Advantage of the Distress of the Times, in order to induce every private Family in the Kingdom to submit to Excises. If this is the Reason, it is the strongest Reason against the Tax.

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Or, perhaps, it is only a little Sacrifice to Honour. It may be thought necessary to the Honour of the Minister concerned to support and carry into Execution *some Part* of his great Plan of Taxes, and not suffer *the Whole* of it to be rejected. If this is the Reason, it is founded upon a false Principle of Honour. When one is mistaken, it is best to have Recourse to the candid Compassion of Mankind, than to expose oneself to their Resentment and Indignation. I say this from my own feeling. Let it be said of me, that I was weak and ignorant, but submitted to Correction, rather than that I had added Obstinacy to my Folly, and supported my Ignorance by Violence.

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S I R, &c.

F I N I S,

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[Faint, illegible text, possibly bleed-through from the reverse side of the page. The text is arranged in several paragraphs and appears to be a technical or scientific document.]