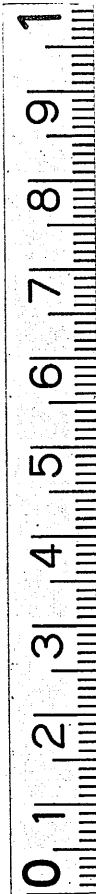


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*This pamphlet contains a detailed plan for a
Tax on Income*

THE
PRESENT STATE
OF
GREAT BRITAIN
CONSIDERED;
AND THE
NATIONAL DEBT
DISCUSSED,

TOWARDS A RADICAL AND SPEEDY PAYMENT,

IN A SERIES OF SECTIONS,

INSCRIBED TO

12

A NOBLE LORD.

BY A LOVER OF HIS COUNTRY.

L O N D O N :

PRINTED FOR T. BECKET, PALL-MALL;

BOOKSELLER TO HIS ROYAL HIGHNESS THE PRINCE
OF WALES, AND THEIR ROYAL HIGHNESSES
THE PRINCES.

MDCCCLXXXVI.

TO
THE RIGHT HONOURABLE
EDWARD LORD THURLOW,
LORD HIGH CHANCELLOR OF GREAT BRITAIN,
THESE THOUGHTS
ARE MOST RESPECTFULLY
INSCRIBED,
BY
THE AUTHOR.
LONDON, March 14,
1786.

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T H E

PRESENT STATE, &c.

S E C T. I.

SINCE the late War, which has increased the National Debt to the present inconceivable sum of 266,000,000l. every little Politician has been proposing schemes to pay it off.

It is well known, that the War of 1760 left the Nation greatly in debt too; but the success which followed our arms in every quarter of the globe, and finally produced the famous Peace in 1763, secured Great Britain and her Colonies, not only

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in the possession of the carrying trade of almost every nation, but also in supplying the whole continent of Europe with the sugar, cotton, and indigo, of these valuable West India Islands, which, previous to the Peace, we had taken from the French and Spaniards.

By this new trade, the wealth of every continental power flowed into our kingdom; and even our enemies were so distressed for the want of these articles, that they were obliged to come to this market for them, through the medium of the Dutch. Add to this the dwindled state of their Royal Navy: excepting the few seamen there employed, the rest were forced to stay at home, and their merchant ships were laid by the wall, as useless.

Unfortunately, the Peace of Paris gave back those mines of wealth which had been dug by our enemies; by whose money and trade, the great Earl of Chatham, when Minister of State, used to say, "He found supplies to fit out our fleets, to pay for
armies

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armies to beat them with, and carry on the war with vigour."

France, happy in the repossession of these sources of wealth, and satisfied of their value, with seasonable policy set about encouraging its navigation and commerce. By unremitting attention, the former soon rose from its ashes to the height it had attained to, before the late war; and, to the astonishment of the world, gave, in several engagements, to the Navy of Great Britain, checks that bordered upon victory.

By the articles that resigned these valuable Islands, England not only lost that great influx of trade I have mentioned, but her Merchants too became distressed for the fortunes they had laid out in purchasing plantations, and for capitals necessary to carry them on: by which means, they were reduced to the cruel alternative of either accepting from the Court of France a wretched trifle for the immense sums their estates had cost them; or, as too many did, abjuring their King and Country, despe-

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ately retiring to the Islands, and thereby becoming subjects of France.

From this evil flowed these ill consequences. We lost subjects: we lost intelligent merchants; we lost circumnavigators, of course, who hereafter will employ their talents in the improvement both of the French commerce and navy. The truth of this was too well evidenced by the pitch they were carried to during the interval of Peace from 1763 to 1776; and the history of the last war will consolidate the proof, by exhibiting the rich and numberless fleets of merchant ships triumphantly conveyed into their mercantile ports.

On our side, by the loss of that trade, and the luxury imported from the Asiatic shore, we sunk into a lethargy of despotic arrogance, which, in the end, brought on the unhappy American War, so fatal to the wealth of this country, so big with national debt, and the loss of many thousands of British subjects and German victims.

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Another observation upon the cession of these Islands, is, that in consequence of the Merchants leaving this kingdom, they left the poor, industrious, credulous Tradesmen penniless; who, for want of being paid for their goods, became bankrupts: they again borrowed of our wealthy Merchants their money upon mortgage, at an enormous interest, which they likewise lost. The poor Tradesman was hereby rendered incapable of giving credit, or getting money of his employer, unless he will comply with taxing his commodities at 10, 15, or 20 per cent. discount, which is now allowed the Merchants for ready-money, and must necessarily, of course, be added to the prime cost of the goods, thereby enhancing the value at that additional discount.

SECT.

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S E C T. II.

HAVING in the foregoing Section taken a retrospect of the state of the Trade of this kingdom at the conclusion of the war before the last, I am now come to consider the present situation of our Trade and Finances.

It has been a political axiom acknowledged by all who have ever written upon the prosperity of nations, that the number of inhabitants, and the manufactories they keep employed, constitute the real intrinsic riches of a people. It is needless therefore to say, that every possible encouragement should be given: whereas, there is not a description of people that the heavy duties and fetters laid on by the State do not cramp and distress. The discount by the Merchant, and above all, the oppression of chartered and corporate towns, corroborate the assertion.

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In the City of London trade would be carried on at half the expence, were the Merchants allowed to employ Aliens: but the Corporation of London, by its charter, immediately rushes forward with its blind *veto*: none but the freemen of the City of London shall be employed, and these citizens shall carry off five shillings a day; while, on the other hand, the Merchant could get healthier, younger, and more active men, who would not confine themselves to official hours, but work from sun-rise to sun-set, for half a crown a day.

Thus every denomination of men and power puts shackles upon trade, so that, at last, the charges upon the articles of merchandize amount to so much money, that the price is heightened beyond what a foreign market can afford to give. By this means you are prevented from entering into a competition with other powers, whose manufactories, it is true, taken together, are not equal to this country's; but from their cheapness, can so far underfell

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derfell you, as in a manner to exclude you from the market.

This is a serious truth, that calls for the immediate attention of the Legislature. As a proof, the poor Spitalfield weavers, when in full work, are computed 24,000; and now, from duties and restraints, there are above 12,000 unemployed. No doubt, if an enquiry were made, but that the poor manufacturers in general, in the different manufacturing towns, are proportionably unemployed.

Having myself made a visit to Holland and the Low Countries, upon minute inquiry and examination I found, the poor in those countries paid as dear for their bread, as, upon an average, is paid here; but one principal reason why they worked so cheap was, that every person that would work, was employed, without molestation or restraint: whereas, in London, there are many men, such as porters, and others, who, by exclusive privilege, earn in three or four days from twenty to thirty shillings; which

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which being more than they want for their families, they abandon themselves the rest of the week to drunkenness, and every kind of abuse: while in the country, a poor peasant, who works from five in the morning to five in the afternoon, carries home on Saturday to his wife and numerous family, the small pittance of seven shillings for the support of the whole. This cannot be called policy; that the chartered citizen should riot in that superfluity which might have supported the laborious cottager and his increasing family. This alone must convey one proof of the burthens laid upon Trade.

While I was at *Leer*, in the King of Prussia's dominions, I was shewn a man, his wife, and one daughter, with a small spot of ground sown with hemp, which, with their own hands, they plucked, beat, spun, and wove into cloth, unmolested: the consequence was, that they earned about 8*ol.* per ann. English money.

To be continued. C. The

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The City of Amsterdam formerly used to abound with beggars. In vain every attention of the Magistrates was turned to clear the streets of them; 'till at length it was proposed to build a *Spin-house*, where, after the first reproof from the Magistrate, every one that was found begging should be confined for life, to work for their livelihood and cloathing. Reflecting on this scheme, a thought occurred to me, that there might be something similar done for these wounded and maimed wretches who now haunt the streets, or morade upon the town, unattended to and unrewarded, though it was in our cause that they fought and suffered. The man who has lost his legs, can sit and work with his hands; he that has lost one arm, with the other might turn a wheel. By this means, commodities would cost less money in manufacturing, and might be sold, of course, at as small a rate as other foreign goods. Let the judicious reader cast his thoughts on the Chinese. They, like bees in a hive, swarm with inhabitants. They are the wonder of the world. The cheapness of their

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their manufactories arises, no doubt, from this simple cause; that they are not trammelled by restraints, or incumbered with taxes. This last burthen I shall particularly dwell upon in the following Section.

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S E C T. III.

HAVING hitherto treated generally on Trade, I now come to the Taxes: and it will be no easy matter to point out a line by which the exigencies of the State may be supplied without injuring commerce and the manufactories. It is a bold undertaking, and nothing can excuse it but a strong desire of seeing my country happy.

Nothing impedes trade and commerce so much as excise and custom-house officers; especially the latter, who, under the idea of accelerating business, frequently impose upon the unexperienced Merchant, fees that the law knows nothing of, and administer oaths, which are taken, and known when taken, to perjure the person who swears: for which reason, if I compare them to the wasps who enter the hive and eat up the sweet labour of the industrious bees, I shall

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shall only make a simile verified by the daily acts committed at all custom-houses in England. However formidable it may therefore sound in the ears of many, I recommend abolishing both Custom-house and Excise, in their present state. In lieu of these, one office should be established, under one Commissioner and Assistants, called the *Navigation Office*, where ships coming in and going out of the ports of this kingdom shall be entered, paying certain fees, and a few other nautical duties, such as lights and Trinity-house dues, for preserving the navigation of this river. As an encouragement to the shipping of this country, all British goods shall go free from every other duty but the before named, if in English bottoms; and Foreign goods imported into this kingdom by English ships, shall be subject to the nautical duties; but if imported in Foreign ships, then they shall pay a duty of 5 per cent. upon their value: also, all goods, whether English or Foreign, unless corn, if reshipped or exported in a Foreign bottom, shall pay the duty of 5 per cent. upon their value.

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due. This last duty to be received at the aforefaid office, must be applied to pay the salaries of each officer, who hereafter shall have no claim upon the Merchant for any fee or fees.

Another office, as subservient to the first, should be instituted, with one inferior Commissioner and other officers, who shall have under them porters to weigh all weighable goods to be shipped, and persons to gauge all liquors exported and imported; both of whom shall return to the first Board their certificate of the quantity so shipped on board either English or Foreign ships, or landed. Besides, the Merchant shall produce as a certificate from the seller of the said goods, their real cost; so that the 5 per cent. may be accurately collected and paid. If any collusion be practised between them, then each, upon conviction, shall pay the overplus thus intended to be embezzled, with 15 per cent. over and above, which shall go to the funds of the Board. This second Board shall comprehend the now Meter's office for coals and corn, with such pay.

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payment as shall hereafter appear proper, to pay the labourers for their work.

As corn is the necessary article of life, the bounty upon it should cease,* and the export and import, at all times, be allowed. But as an encouragement to our agriculture, I propose the Foreign should be landed under the care of an officer of the second Board, that when the price of wheat was returned in the Saturday's Gazette, as it is now done, the permission of disposing of the several sorts of grain should be as follows: nevertheless this article should be exempted from the 5 per cent. on being re-shipped in a Foreign vessel; and it should be allowable to be shipped to or from one English to another English or Foreign port, free from every duty, but the following.

When

* This may be objected to by the Landholders; for, should it be taken off, their produce must necessarily be sold at that ratio of reduction, before any of the articles can be exported; and this they may deem a hardship, as the corn consumed in this kingdom will be also subject to the same reduction.

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When the Gazette returns the prices of

			s.	d.
Wheat,	from 0 to 44	a duty of 8	0	per qu.
Ditto,	— 44 — 47	—	2	0
Ditto,	— 48 — upwards	—	0	6
Rye,	— 0 — 27	—	4	0
Ditto,	— 28 — 31	—	1	6
Ditto,	— 32 — upwards	—	0	3
Barley,	— 0 — 18	—	2	0
Ditto,	— 18 — 21	—	1	0
Ditto,	— 22 — upwards	—	0	2
Oats,	— 0 — 14	—	1	0
Ditto,	— 14 — 16	—	0	6
Ditto,	— 17 — upwards	—	0	2
Beans,	} — 0 — 27	—	4	0
Pease,				
Ditto,	— 28 — 31	—	1	6
Ditto,	— 32 — upwards	—	0	3

And at these rates the owners shall always be at liberty to bring their corn to market.

By the foregoing table of duties to be paid upon corn, the taxes are thus fixed, in order to encourage the agriculture of this country. The duties upon the value, when at a low price, must amount to a prohibition; and when the price of the article is high, then the duty being fixed at so low a sum, must encourage speculators to have by them grain always ready to supply

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ply the exigencies of the times. The benefit this kingdom might hence draw, may be gathered from a recollection of the difficulties the country experienced in the intervals 1766-7-8; when, at every meeting of Parliament, the first care was, to pass Acts for allowing the importation of corn from foreign ports into this kingdom.--- Now, the Act of Pownall in 1773, is become an abuse in all parts of the kingdom.

I therefore recommend that the average prices of each article, as now taken for the City of London and the Counties of Essex and Kent, be adopted in every other County by the Sellers of the different sorts of grain, at four of their principal market towns, returning to the proper Officers, in that town, the prices at which they have sold and delivered the several sorts of grain and corn in that week; which the Officer shall reduce, as is done in London, to an average price; which being weekly made, shall be given, or sent to the Sheriff of each county; who shall be obliged to send a certificate thereof to the Officer of the

D Customs,

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Customs, at every port in his county. By this certificate he shall collect the aforementioned duties; and to defray the concomitant expences, a rate shall be made at the Quarter Sessions of each county to pay the Sheriff for his expences, &c. The Town Clerks of each of the four towns may be appointed to collect these average prices, for which they shall be allowed an annual competency. The present manner of settling the prices in London must remain in full force; and the present duty upon all English corn, now paid for the purpose of paying the Inspectors of Corn Returns in the Port of London, must be continued, paid, and extended to all foreign corn: as by this exception the Proprietors of the Corn Exchange are injured, by being taxed in an expence beyond what the duty upon inland corn produces; and the prices, as returned in the Saturday's Gazette, shall govern the trade for the following week, and not depend on taking a retrospect, as is now erroneously practised.

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S E C T. IV.

IN the third Section, I have, I fear intruded on the Reader's patience, by dwelling too long on the Article of Corn; but as it is the staple of life, I hope I shall find an excuse in every one's mouth.

In this Section I propose speaking of the great concern of every Englishman who wishes well to his Country: I mean the present State of the National Debt. My thought here, is, to intimate a means of wholly discharging it in the course of a few years. As I am no professed Financier, I write from the reflections I have made upon, and the opportunity I have had to be acquainted with the strength and wealth of this Nation. My proposals may sound hard in the ears of some; but as lenient medicines give only a temporary relief to a high fever, and as more forceable,

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though nauseous, are requisite to strike at the root of the evil; so nothing but strenuous exertions can cure the disease of this Political Body: I mean the National Debt. Weak and impotent attempts to pay off one, or 2,000,000l. per annum, is but like giving the patient opium, to lull him asleep from his pain.

It is allowed on all hands, that the Nation is poor and the Subjects rich: but this question naturally arises---How came the Nation to be poor and in debt? The obvious answer is, by carrying on Wars for the protection of the Liberties of this Country and the property of her Subjects. The inference then must needs be this: that every subject should pay his proportion of this load of debt, which has accumulated for his benefit. Partial taxes that fall directly on Trade, go entirely counter to this; and if oppression clogs industry, poverty and misery will be the consequence. But here it is proper to take a cursory view of the Funds, as estimated to the 5th of January, 1786; by which the Nation is

said

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said to be 266,725,243l. 12s. 10d. of stock in debt.*

About 130,000,000l. was owing before the last War, when the 3 per Cent. were at par, or 98. This War has increased it to, as near as possible, the double of what it was before. Upon strict examination, during the War, and since the Peace, it will be found,

* *The real Statement of the National Debt to January 5, 1786.*

	£.	s.	d.
Bank Stock - - -	11,612,406	0	0
5 per Cent. Navy Ann. - -	17,869,993	9	10
4 per Cent. Consols. - -	32,750,100	0	0
3 per Cent. Consols. - -	107,401,696	5	1
3 per Cent. reduced - -	37,340,073	4	0
3 per Cent. 1726 - -	1,000,000	0	0
Long Ann. - - -	20,411,290	0	0
Short Ann. - - -	6,125,000	0	0
South Sea Stock - -	3,662,784	8	6
3 per Cent. old Ann. - -	11,907,470	2	7
3 per Cent. new Ann. - -	8,494,830	2	10
3 per Cent. 1751 - -	1,919,600	0	0
India Stock - - -	3,200,000	0	0
3 per Cent. India Ann. - -	3,000,000	0	0
	£. 266,725,243	12	10

[22]

found, that the general sum subscribed under the name of Loan, which gave birth to these new Funds, was till lately sold at the rate of 55 per every 100l. stock; this may therefore be taken as a medium value: thus, supposing the National Debt to be, for calculation's sake, the round number 250,000,000l. take the debt before the War at its value, in this manner:

£.130,000,000	at	98
120,000,000	at	55
<hr/>		
250,000,000		

The amount of the value will be 153; which being divided, gives $76\frac{1}{2}$ upon average. Now, to be just in the distribution, I propose every holder shall take his 100l. stock at 77; by which the holder will have the turn in his favour. It is well known, large sums of money are invested in the Funds, as marriage settlements, and the property of widows and orphans. This, I propose, should remain untouched; as, to me it appears necessary such a Fund should

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should exist, for the benefit of future emergencies: 100,000,000l. should be allotted for that purpose, by which Government will be strengthened by a powerful set of mortgaged men, who will have the opportunity to buy into this Fund, as the widow and orphan may sell out.

Having so far disposed of 100,000,000l. it remains to shew, how the interest of the whole debt for four years, within which space I confine my scheme, the difference, 166,725,240l. 12s. 10d. are to be paid off, and the exigencies of each year to be raised.

But having proposed to abolish almost all offices, the annual expenditure, by the suspension of salaries, will be reduced some 1, 2, or 300,000l. which will be an important matter in the savings of the State. But, in this place I must beg leave to express my feelings:---The plan I propose is daring, and I make no doubt but I shall incur the censure and odium of many; but as I write not from enmity to any, I find satisfaction in being conscious that I earnestly

earnestly wish to serve my country, without injuring any one individual.*

* If it be judged too severe to discharge the Officers of the Customs and Excise, who enter not into the new Office I propose, without provision; each may be allowed half their present salary, as in the estimates of the yearly list their pay is at present included.

It will not be less politic nor just a measure, that those Peers who now hold patent places, should be allowed by Government the annual amount of their places, during their lives; or a certain sum paid to each in lieu thereof, as a compensation for resigning their places.

SECT.

S E C T. V.

THE 166,725,243l. at 77l. amount to 128,378,437l. to which add the four years interest, and the exigencies of each year. Thus:

£.14,500,000
4
58,000,000
128,378,437

The amount is, 186,378,437

Now to my most difficult task, the raising of the above sum, 186,378,437l. Having in my former Sections set out with the idea of abolishing the land and all other taxes, which so generally fall upon the middling class of mankind, (as the Nobles do not bear their proportion of the bur-

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then) and as, on the other hand, the inferior class of people dislike oppressive and partial taxes, I intend proposing one so general, that none can evade it.

Though the tax for four years be oppressive to the individual who has gained his wealth under the State; yet, when he reflects, his trade is unburthened, and all the commodities of life reduced to their former cheapness, being no longer borne down with duties; when he recollects, that his house is no longer at the mercy of the informing villain, or the intruding pertinacity of the Exciseman, he must accede to the proposal with satisfactory joy.

In former times, the population of the kingdom was reckoned at 8,000,000 of souls; and last year, the Premier, in the House of Commons, estimated it at better than 7,000,000. One million of those are supposed to dwell in London, Westminster, and environs. Thus, the vast population of this metropolis shews how necessary it is to give every encouragement to
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the trade from the *port of London*, as by so doing, you employ one-seventh of the inhabitants of this kingdom.

Since, upon examination, it has been found, that there are one woman and two children to every man, I deduct from the seven millions of souls, three; which reduces the number to four millions. From this I take two millions, supposing them to be handicraft men, manufacturers, and peasants. There remain then two millions; of which I suppose another million to consist of mean chandler-shop people, sailors, soldiers, and servants. Having disposed of six millions, there is only one left. This consists of the Nobles, Baronets, Knights, Esqrs. Merchants, Bankers, Wholesale Warehousemen, Manufacturers, (employing Weavers) and Farmers. From this body of men I trust to raise the desired sum. For instance, the rent-roll of his Grace of Bedford* is estimated at 60,000l. per ann.

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* The sum of 60000l. is the fixed quota of the Duke of Bedford's share of the impost of 10 per cent.—It will
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the rest of the Nobility in proportion. Now, my design is to take one-tenth, in the following manner. Supposing 60,000l. per annum for his Grace, and bringing this down to the shop-keeper, would average 100l. per head; which, multiplied by their number,

$$\begin{array}{r} 1,000,000 \\ 100 \\ \hline \text{Gives } 100,000,000 \end{array}$$

By this means, at 10 per cent. in one year, you are enabled to raise 100,000,000l. But, as this would fall too heavy, at once, on the middling Trades-people, I propose taking it at five per cent. Thus:

1,000,000

at first appear excessive; but let it be remembered, it is taken upon his rent-roll, upon which, if he now paid the full land-tax of four shillings in the pound, he must be charged 12,000l. which is double. This alone shews, how much more equally the proposed plan of taxation will fall upon every rank of subjects, able to pay their proportion; while the present mode is both partial and oppressive upon the Landed Property.

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1,000,000

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50,000,000

The Bank of England to pay five per cent. upon its capital, as well as the India and South Sea Companies; and all Farmers to pay ten per cent. upon their rents, as rated in the Parish-books. By this last method, in four years, the given sum will nearly be raised, to pay off the whole sum wanted. Thus:

The STATE Dr.		The STATE Cr.	
	£. s. d.		£.
To National Debt	266,725,243 12 10	Bystanding Debt	100,000,000
To 4 years exigencies & interest of the above	58,000,000 0 0	By Ann. granted 1777, for 21 years	20,411,250
		Do. granted 1779, for 14 years	6,125,000
	324,725,243 12 10	4 years collection, at 5 percent. including taxes	200,000,000
			326,536,250

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Observe that the Annuities will cease in the year 1798.

At the end of this period, the mode of thus levying the money must be abolished; and as the State will only require to raise about four millions, to pay the interest of the standing debt of one hundred millions, and about six millions and a half for the exigencies of the year, it should be raised in the following manner. As it appears by the Parish-books, that the Poors-rates annually produce two millions, every Parish shall levy upon its inhabitants five times the Rate of the Poor; by which means every inhabitant in the kingdom must bear his just proportion.*

N. B.

* As at the end of the four years it is proposed to raise the exigencies of the year by Parish-rates, an Act must be passed, to settle the mode how Estates should pay their proportion, as the land-tax will be taken off; otherwise it would be a burthen too heavy for the Farmers, and the Landlord will be too much eased:—wherefore, the latter should allow a certain proportion. Should this idea alarm the Landed Property, the original mode of collecting might be continued at one per cent. and would annually give the wanted sum to defray the exigencies of the year.

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N. B. Let every Gentleman calculate what he now pays for the land-tax, windows, coach, horses, servants, and others, which are perpetual, and he will not object to this four-year's impost.

SECT.

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S E C T. VI.

HAVING, as far as commercial opportunities have enabled me, gone through my reflections upon the present State of Trade, and the Statement of the National Debt, I now come to the great question---How is this 5 per cent. to be raised? I propose, that the present Collectors of the Land-Tax of every county should collect it in the following manner: that for the preservation of the laws of the land they be accompanied * by two Justices belonging to the county, and approved by Government; that each should give security for secrecy in 5,000*l.* that if at any time they betray the State of the Finances of

* It may be asked how these Justices and Collectors are to be paid. In answer to this, it is recommended to have them chosen by the county in which they are to act, in the same manner as the Members for that county are chosen; and that their salary shall be collected by county-rate.

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of any person, the party may have resource to an action of damage.

That every person renting a house above ---1. per annum, shall yearly, at Christmas, make up the nett account of his or her trade in produce, upon which the Collector shall be paid 5 per cent.*

To prevent fraud, I propose that every person that should be proved guilty before a jury of twelve men, should be condemned to pay the penalty of 20 per cent. upon the amount so secreted; and over and above, the accuser shall receive from the convicted a reward of 10 per cent.

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That

* That every party shall annually make up an account of *Dr.* and *Cr.* of the produce of the year, and sign the same, ready to attest it, if required. Thus:

<i>Dr.</i>		<i>Cr.</i>
Loss	- £. 00,000	By years' profit
		- £. 500
		Dr. to the King 10 per cent.
		50

This mode may be thought arbitrary; but the plan has lately been adopted, by making every individual sign an account of the number of servants, horses, carriages, and whether they be batchelors, married, widows, or widowers.

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That every Nobleman, Gentleman, of other, not in trade, householder or inmate, and Bankers, as they employ no capital in trade, shall give in writing, an exact account of the produce of the rents of his or their estate and property, in the funds or upon mortgage, upon which he or they shall pay to the Collector 5 per cent. upon the produce: and if the true information is withholden, the penalties before-mentioned shall take place.

That every year, at Christmas, every person shall make up their account against the first of February following, at which period the visitation shall begin.

That all Clergymen, with livings, rectories, or chapels, bringing in a revenue of 100l. and upwards, shall be subject to this tax: but every Curate, without a benefice or fortune to that amount, shall be exempted. That every father of a family, or widow, or widower, having ten children, shall be relieved from 3 per cent. of the tax; and they who have seven children, shall pay

3 per

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3 per cent. as an encouragement to population.

That every Collector and Justice shall find security in 5,000l. each, and shall weekly send to the Treasury the money they collect: and lastly, that all Farmers shall pay their 10 per cent. upon the rents, to the said Collector, or incur the fore-mentioned penalties.

F 2 SECT.

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S E C T. VII.

THIS last Section I subjoin as a confirmation to my former ideas. As it is proposed to annihilate the present offices of Excise and the Customs, and in lieu thereof, to establish two other kinds of simple offices, upon a contracted scale, an Act of Parliament should be immediately passed for the carrying into execution the plan, regulating the Corn Trade of this kingdom. It is therefore recommended, that all Acts, from the *Magna Charta*, down to this period, should be repealed. Besides, as there are many restrictions upon manufacturers, to prevent frauds, and form regulations with regard to journeymen's wages, and to lay certain prohibitions, such as exporting of wool and English sheep, &c. it is necessary that a Committee, to revise all Acts of Parliament hitherto passed, should be formed of all the Judges of the realm

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realm, the Speaker of the House of Commons, the Law Officers of State, with a given number of Members from the House of Lords and an equal number from the House of Commons.

This Committee should collect all those Acts that, upon mature consideration, should be found necessary to be continued; bring them into one clear point of view; confirm them by a new Act; and publish them as a second edition to the grand Charter of the land. By this means every various branch of Commerce will know under what restrictions it is carried on: whereas, at present, from the vague mode of making Acts with this appendage, "*and shall be governed as by former Acts,*" the subject is referred, *ad infinitum*, to scarce any purpose.

The Game Laws, for instance, are swollen to a volume, and have created great uneasiness among the better order of subjects, without producing one single good; wherefore, after the Acts are repealed, if another

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another Act was passed, making the Game upon every estate private property; which the Farmer should rent with his farm, or any other person, it would encourage and preserve the Game; and every person might then sport upon the farm so rented, as the permission of the farmer shall be given; remembering, nevertheless, to observe the time of preservation, for the breeding of each species.

While the Author was in East Friesland, a person who rented a manor, mentioned, that in one year he sent a thousand live partridges to Amsterdam, which were sold at 12d. each; but if dead, they would not have sold for more than 6d.---And that notwithstanding he had taken that quantity; the county abounded with Game. This, or some such like mode, will be the only cure for the poaching so much carried on in England.

It will be prudent for the Legislature, upon adopting the plan of totally suppressing the present taxes, to pass an Act, to oblige

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oblige the Manufacturers, in a given time, (a certain period being allowed them for disposing of their old stocks) to reduce the prices of their different commodities, according to the difference of the exoneration of the taxes: as, for instance, beer pays first a duty of ten shillings and sixpence a quarter, in malt; which, when brewed, should make two barrels and a half of porter. This again pays seventeen and sixpence per quarter duty; from which the Brewer is allowed 3s. and 4d. drawback; which reduces it to fourteen and two-pence nett per quarter. Upon this, again, comes the duty on the ale-houses for licence; and last of all, the duty of the land-tax. The same heavy duties may be traced in soap, candles, coals, starch, and all other exciseable articles.

With regard to the ale-house licence being continued, I have nothing to say: this must be considered in a moral point of view, and falls not within the sphere of these Reflections; which, if they throw any new lights before the eyes of Ministry, towards

towards the benefit of the Nation, will amply reward the Author for the pains he has taken, in putting together ideas that, he hopes, carry a great deal of honest truth, without the gloss of sophistry, or the least ambition to be thought elegant, at the expence of his Country.

NOTE I. It may be remarked, should the idea of levying the taxes by the new mode recommended, be adopted, care must be had, that those Peers and Gentlemen Commoners, who have estates in other kingdoms, do not blend them, in the returns of their fortunes, with those in this kingdom.

NOTE II. Since the original intention of Corporations, Chartered Towns, and Companies in the City of London and elsewhere, are no longer in force, especially in the City Companies, who expend their annual incomes in feasts; it is no more than reasonable that they should pay their quota, in the same manner as individuals.

NOTE III. Every Reader will see, by the plan submitted to consideration, that the credit of the Nation will be maintained in its fullest lustre, and the late reports of reducing the National Interest will prove both a needless and injurious measure to the State; as, upon establishing the proposed plan, it will give such a permanent stability to the remaining Fund, that must astonish the mind of every Foreigner, and encourage him to have such a faith in the property of this Nation, that upon any future emergency, he will be found eager to lend his money to this Country.

F I N I S.