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REFLECTIONS

Upon a

PAMPHLET,

Entitled

OBSERVATIONS

Upon the

*Laws of Excise.*

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*Iustum, & tenacem propositi virum,  
Non civium ardor prava jubentium,  
Mente quatit solida. HOR.*

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L O N D O N :

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# REFLECTIONS

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Entitled

*Observations upon the Laws  
of Excise.*



ERE I not very well  
assured, that nothing  
is more common than  
for Mankind to practise  
the direct Contrary to  
what they profess, I should be ve-  
ry much surpris'd at some late  
Pamphlets, which have been pub-  
lished by Authors who would wil-  
lingly be thought Friends to the  
*British* Constitution.

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It is certainly something very preposterous and absurd, to hear the same Persons to-day zealously pleading for the Freedom and Independency of Parliaments, and to-morrow advancing such Notions that must inevitably destroy the Freedom of them. Yet absurd as this is, it is indisputably the Case of every Man who pretends to dictate to the Legislature, what Laws are proper to be made or repealed, or who arrogantly, I might say seditiously, endeavours to engage a particular Set of Men to oppose the Measures of the Representatives, or to direct them in their Councils.

I will venture to affirm, there never was, nor ever will be, any Law made, but what must clash with the private Interest of some Man, or particular Body of Men; for the Interests (by which I understand the particular Advantages) of the several Members of which the complicate Body of Society is framed,

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framed, are so very different and opposite, that it is impossible, but the same Law, which is beneficial to some, must be detrimental to others. In the Case therefore of making new Laws, or repealing old Ones, the Legislature ought only to consider, whether such Law is in general for the good of Society, and to have no Regard to Individuals, whether they will be pleased or displeas'd with it. To attempt any Thing further is not only irrational, but impracticable: for it is as impossible for the Legislature to make a Law agreeable to every Man's Opinion, as for a Taylor to make a Suit that shall fit every Shape, or a Cook to season a Dish that shall please every Palate: *Nulla Lex satis commoda omnibus est, id modo queritur, si majori parti et in summam prodest*, was the Voice of the elder Cato, as warm a Patriot, and as great a Politician, as perhaps Rome ever beheld.

Was

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Was a legislative Power to act otherwise than upon this Principle, and to abstain from enacting one Law, and repeal another, because it bears a little heavy upon this or that Branch of Men, we should in a very short Time have no Laws at all, and be reduced to the blessed State of a natural Community.

We have been lately told by some of my Brother Pamphleteers, that the Legislature has at present a Design of laying several Commodities under an *Excise*; and further, that the doing this would be an Invasion of the Liberties of the People, and would be a great Step towards reducing the Subject to Slavery, that they are much better Judges of this Affair than the King, Lords, and Commons, who either don't understand, or have no Regard to the Interest and Liberties of the Subject.

How my Brethren came acquainted with this Design, especially

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ally at this Season, I can't possibly conjecture; whether ———

—— *Jove missus ab alto  
Interpres divum fert horrida jussa  
per Auras;*

or whether from some prophetick Dream, (for, according to *Pythagoras*, the Mind of Man, prepared by Hunger and Abstinence, is very susceptible of this Kind of Divination) I shall not take upon me to determine: but, admitting it to be true, upon the Credit of such unexceptionable Authority, I shall proceed to consider the Arguments, which have been offered against this felonious Intent; and whether, if it should be really carried into Execution, we are in Danger of Whips and wooden Shoes; which I should as little relish as any of my Neighbours.

Among the Pamphlets, which have been published on this Subject, I have met with one that professes

fesses to demonstrate, even to a mathematical Certainty,

1<sup>st</sup>, That Excises must be destructive of Trade in general;

2<sup>dly</sup>, That Excises are inconsistent with the Liberties of a free People.

The first Argument, advanced to support the first Proposition, consists of an hypothetical Allegory (betwixt the natural Body and Body politic) in which the Matter in dispute is taken for granted, *i. e.* the perfect Health of the Body, and the Question asked is this, "If a Man were in perfect Health, would it be wise in him to listen to Quacks, and try Experiments, in Order to be cured of Distempers while Nothing ailed him?" To this I answer, No; but, to state the Case properly, and strip it of its Fallacies, I will suppose, that Hippocrates or Dr. Mead were in their own Opinions out of Order, and

and were fully persuaded that such or such Medicines would contribute to make them better, would they act like wise Men in taking them, tho' Dr. Misfaubin, or some other Quack, should affirm they were in perfect Health, and that Nothing ailed them? For in this Case the Legislature must be considered both as Patient and Physician; he is to make the Complaint and prescribe the Remedy.

Now if this Allegory (according to the Method of the ingenious Author before) be applied to the Body politic, yet I am persuaded the same reasoning will hold good; for if that Body be disordered, and knows of a Remedy for such Disorder, in Wisdom certainly it should make Use of it: and then the Question will only be, who is a Judge of the Disorder of such Body? Which in Reason must be the Body itself, *i. e.* the Legislature, the King, Lords and Commons.

The Gentleman proceeds to affirm, ' that any one who understands the *Science of Trade* (how it comes to be a *Science* I can't tell) must know, that the *Excise* laid upon any one Species of Goods must not only hurt that particular Branch, but must in some Degree affect every Manufacture in the Kingdom'. Now I dare say several of this Gentleman's Readers, that are not so particularly versed in the *Science of Trade* as himself, would have been glad to have found this Assertion supported by some Reason; nor can I possibly discern how such a Demonstration would have been beside his present Design, which in his Frontispiece he declares to be, the shewing how destructive *Excises* are to Trade in general.

But this (which is the only Thing to the Purpose) being beside his present Design, he goes on to shew (what no Body ever denied) ' that Burthens or Duties upon Trade  
' are

' are a Discouragement to it'. Now what possible Relation can this have to the present Dispute? Or to what Purpose is it to shew, that Duties upon Trade are a Clog to it? when the Question is only, which is the most effectual Manner of levying them, to answer the Ends for which they were given? Why is so much Time and Paper wasted only to prove, that the three Angles of an equilateral Triangle are equal? The Reason is, that the Author well knew, that the Persons, for whom his Pamphlet was designed, were incapable of distinguishing between Sophistry and Reasoning; that they would upon the first Alarm join in the Cry, *Great is DIANA of the Ephesians!* altho' *the more Part knew not wherefore they were come together.*

Nothing is more certain, as I have before admitted, than that Burthens upon Trade are a Discouragement to it, and therefore no

Nation has imposed them but when the Exigencies of State have required it: and it is notoriously true that in *England* our Necessities first created them, and that our Necessities have still continued them. There is not the least Rumour at present of any new Taxes to be imposed; on the contrary, some, as the Land-tax, have been lessened beyond the Expectation, or even Belief, of Mankind. The only Controversy is upon the proper Manner of collecting the old ones. In this Case a Minister can have no private Interest of his own to serve, no personal Advantages; for whether the Money arising by Duties be collected by Custom or Excise-officers, yet it must still be paid into the *Exchequer*.

There is one Objection I must confess, that is urged by this Author against an *Excise*, which, if true, would have a great deal of Weight in it; that is, that such imported Commodities as have  
 • paid

• paid the *Excise* cannot be re-  
 • exported, tho there should be  
 • never so great an Advantage to  
 • the Owner by an extraordinary  
 • Demand for such Goods at any  
 • foreign Market'. Now, it would  
 have been proper in this Place ei-  
 ther to have shewn an Impossibi-  
 lity of making an Allowance upon  
 the Re-exportation; or else, Mo-  
 desty and a just Deference to the  
 Wisdom of the Legislature, should  
 have taught this Writer to sup-  
 pose, that, in case a Law of this  
 Kind were made, then would like-  
 wise be a Provision for such Allow-  
 ance. But, if in all Laws of this  
 Nature heretofore made this Mis-  
 chief has been provided for, shall  
 we impute this Suggestion to the  
 Ignorance or Malice of the Wri-  
 ter.

The 12th of Queen *Anne*, which  
 lays Malt and several other Com-  
 modities under an Excise, has ge-  
 nerally, if not always, been the Mo-  
 del from whence subsequent Acts  
 of

of Parliament upon the like Subject have been formed. Now, there is a Clause in this Act which must necessarily answer this Objection, which seems to me to be the Principal one of the whole Pamphlet.

And be it further enacted, ' That if  
' any Person, who shall export any  
' Malt into foreign Parts, shall  
' produce a Certificate from the  
' Collector or Officer, who received the Duty of such Malt, that  
' the Duty hath been paid, which  
' certificate the Officer or Collector is hereby required to give  
' gratis, and such Person makes  
' Oath before the Officer or Collector of the Port, that the  
' Malt so exported is the same  
' mentioned in such Certificate,  
' then the Collector, or chief Officers of the Port, where such  
' Malt shall be exported, shall give  
' to the Exporter thereof a Certificate, or Debenture, which Certificate being produced to the  
' Collector, or other Officer appointed

' pointed to receive the Duty, of  
' such County, Shire, &c. where  
' such Malt is exported, he is  
' hereby required to repay the said  
' Duty, &c.'

I think this is a plain Demonstration, that an Allowance, in Case of an Excise, may be made upon Re-exportation, as well as if the Commodity were only under Custom-duty, and is a full Answer to that artful, but groundless Assertion.

The last Objection is, ' that such  
' Law would not answer the Ends  
' for which it is designed, nor prevent smuggling and running of  
' Goods'. If the Writer means by this, that it would not wholly prevent this Mischief, I intirely agree with him, and challenge him to instance any Law which the Cunning of Man cannot evade, or the Boldness transgress. It is Death to commit Felony, yet Houses are often broke open, and Robberies daily committed; therefore,  
as



as the Law does not prevent the Mischiefs it designed, it ought to be abrogated : ---Is this Reasoning, or Raving?

The Question upon this Point is not, whether laying particular Goods under an *Excise* will wholly prevent the running such Goods? But, whether it will prevent it in a greater Measure than before? If it does, it is evident, that, by so much more as it does, by so much the Revenue of the Government, that is, of the Nation, is encreased. Now I think, that an *Excise* would have this Effect, must be extremely obvious to every Man of common Understanding. It is impossible for Custom-house-officers to prevent the Running of Goods on Shore, unless there were such Numbers of them as to be sufficient at all Times to watch every Part of the *British* Coast : and when they are once landed and housed, it is extremely difficult, and next to impossible, as is found by Experience,

ence, ever to come at the Seifure of them. But in the other Case, as every publick House is liable for its whole Stock, the Quantity of which may be daily examined into, the Government can never be defrauded of its Revenue, but by a Conspiracy of the Trader, his Servants, and the Officer, which is so improbable as scarce to be supposed.

But if what this Writer observes be true, ' that Excises are destructive of Trade in general', I would ask him, how it comes to pass, That the *Dutch*, who are under so numerous Excises, enjoy a greater Share of Trade and Liberty than any other Nation under the Sun?

Let us now proceed to examine the Arguments brought by this Writer to support his second Proposition, *viz. That Excises are inconsistent with the Liberties of a free People.*

In this Place the Gentleman gives a Loose to his Rhetorick, and displays all the Talents of an Orator. Insults, Vexations, and Severities are represented in their blackest Colours *Englishmen* are treated like Slaves; and Property is held at the Will of an inferior Court-officer. No Man is safe in his own House which is by Law his Castle; Excisemen will break in upon him *Vi & Armis*, when entered will commit all Sorts of Outrages, Insults and Injuries; and if provoked by ill Treatment the poor Tradesman should fly for Redress, he must ask it of the very Persons that have wronged him, who are to act in the different Capacities of Prosecutors, Judges, and Executioners, at the same Time.

Would not any one from hence imagine, that there is something extremely formidable in the Authority of an Exciseman? that he is a Person not only free from any Controul of Law, but likewise in-

sen-

sensible of Humanity and Justice? One would rather take this to be the Picture of some *Sicilian* Tyrant fictitiously represented worse than he was, to make a free People tenacious of their Liberty.

But if upon Enquiry we shall find, that this mighty Man is invested with no further Power than is absolutely necessary for the Execution of his Office, that he is punishable for every Injury he commits and punishable in the ordinary Course of Justice, shall we impute these groundless Assertions to the Want of Knowledge or Candour in the Writer? Now if any of these Officers should enter a House without first demanding Admittance; if when entered he should commit any Insult upon the Master or Family, take what is not, or more than, his Due, is he not liable to an Action in *Westminster Hall*, and would not the Party injured have the Benefit of a Jury, and be tried by his Peers?

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But

But it is said, that such Officer, having a Liberty to search when he thinks proper, has an Opportunity of molesting and oppressing the Trader by frequent and unnecessary Visits. I must confess the Power of an Exciseman like all other Power is capable of being abused; but I would be glad to know of any Trader in this Way, whether upon Complaint made, and Proof, of such oppressive and unnecessary Visits he has not always met with Redress, by having a Punishment inflicted upon such Offender? And I would likewise ask, if such Officer was to make his Search only at stated and appointed Times, whether the Design of constituting them would not be entirely frustrated?

But this Writer (who sticks at advancing Nothing that may in any Manner contribute to his Purpose) tells us, ' that the Distribution of  
' such Officers, through the Coun-  
' ties and Boroughs of this King-  
' dom,

' dom, will bring the whole Body  
' of People under such an Awe and  
' Subjection to the Treasury, that  
' the Freedom of Elections will be  
' destroyed for ever, and that the  
' Members of Parliament will be  
' elected in the Closet of the Mi-  
' nister for the Time being'. This is indeed a very popular Objection, and would indeed be a very forcible one, had it the least Degree of Truth to support it; but does the constituting any Person an Officer of Excise, give him a Vote in the Election of Members? No. Is he not under the severest Penalty for intermeddling in such Elections? Yes. I shall beg Leave here to insert a Clause of an Act of Parliament to shew what effectual Provision has always been made against any Mischief of this Nature. This Act is the 9th of Q. Anne, entitled *an Act for laying certain Duties on Hides, &c.*

' Be it enacted, that no Commis-  
 ' sioner, Officer, or other Person,  
 ' concerned in the charging, col-  
 ' lecting, or receiving, the Duties  
 ' granted by this Act *shall by*  
 ' *Word, Message, or Writing, or*  
 ' *in any other Manner*, endeavour  
 ' to persuade any Elector to give,  
 ' or dissuade any Elector from giv-  
 ' ing, his Vote for his Choice of a-  
 ' ny Person to be a Knight of the  
 ' Shire, Commissioner, Citizen,  
 ' Burgess, or Baron, for any Coun-  
 ' ty, City, Borough, or Cinque-  
 ' port; and every Officer or other  
 ' Person offending therein shall for-  
 ' feit the Sum of 100*l.* one Moi-  
 ' ety thereof to the Informer, the  
 ' other Moiety to the Use of the  
 ' Poor of such Place where the  
 ' Offence shall be committed; to  
 ' be recovered by any Person that  
 ' shall sue for the same, by Action  
 ' of Debt, Bill, Complaint, or Infor-  
 ' mation, &c.

Now

Now it is plain from hence, that  
 if any Minister were to make Use  
 of such an Officer, to procure  
 Votes in Elections, it must be at the  
 Expence of 100*l.* a Vote, which  
 is an Expence too great for even  
 the Treasury itself to support.

Thus must I leave it with the  
 World to judge, whether *Excises*  
 really do, and whether this Wri-  
 ter has proved them to, carry with  
 them the Seeds of Destruction to  
 Trade? whether it is impossible for  
 Liberty to subsist (tho' it actually  
 does in *Holland*) where they are in  
 Force? and whether it would not  
 have been more agreeable to the  
 Spirit of Patriotism, to have point-  
 ed out those Ways by which as  
 much Money may be raised in a  
 less vexatious Manner to the Peo-  
 ple, rather than violently to de-  
 claim against, and senselessly con-  
 demn, one Scheme without propos-  
 ing a better?

We

We now come to the *Appendix*, which has no *Relation* to, nor *Dependence* upon, the foregoing Part of the Pamphlet. This is ushered in with the utmost Pomp and Solemnity.

*Historical Observations,*

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

By *Magna Charta* it is declared, *That no Man shall be imprisoned nor adjudged but by the legal Judgment of his Peers, or by the Laws of the Land*. From hence it follows, as an undeniable Consequence, that our Ancestors thought *Excises* dangerous to Trade and destructive to Liberty.

2dly,

2dly, Because upon granting the Petition of Right our Ancestors declared a Commission for laying an *Excise* without Consent of Parliament to be illegal; from thence likewise it appears, that an *Excise* laid on any Commodity by Consent of Parliament must be of the most fatal Consequence.

And 3dly, Though it appears, that *Excises* have been often imposed by the Legislature, as the most proper Method of raising Supplies, yet it likewise appears, that such Methods have been reflected upon by several anonymous Writers, which is a plain Proof that they are detrimental to Trade and Liberty.

4thly, The Act of the 1st of *William and Mary*, Chap 10. declaring *Hearth-Money* to be a grievous Weight and Burthen upon the Subject, and a Badge of Slavery upon the People; because thereby

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Vid. An. 1mo, Gul. & Mar. cap. 24.

*every Man's* House was liable to be entered into and searched at pleasure by Persons unknown to him; we ought from thence to infer that that King, and that Parliament had the utmost Aversion to the raising of Money by this Method of *Excise*; although the very same Parliament, in the very same Session, did actually grant a Duty of Excise to be collected in the same Manner, and under the same Regulations they are at present.

5thly and lastly, It is plain, that one Mr. *Hunt*, Mr. *Pant*, Mr. *More*, Mr. *Hope*, and Mr. *Sands*, were great Enemies to the several Duties upon Windows, Candles, Coals, Soap, Salt, and indeed Taxes in general, from whence we ought to collect, that no Taxes at all should be imposed; and that, if the Publick has contracted any Debts, the most proper Method of paying them, is with a wet Sponge; and that it is more just and political to  
sacri-

sacrifice the national Faith, than to lay the lightest Burthens upon Trade, or the slightest Inconveniences on Traders.

I was induced to take a View of this Pamphlet, from the particular Care and Expencc the Persons concerned had been at in the Distribution of it *gratis* to several eminent Traders in the City of *London*, and I suppose in other Places. I think upon the whole it consists of false Facts, and false Reasoning from those Facts. Not but I believe the Author to have been capable of exhibiting to the World a more correct Specimen of his Genius, would the Nature of his Subject have permitted him. My Reason for troubling the World with my Reflections upon this Writer, is a Resolution to oppose every Thing which tends to the deceiving Mankind, whether published by the Advocates for the Ministry or those who write against it.

it. I have no Expectations of serving myself, nor do I think my Labour has any Merit, but as it springs from a Desire of preserving my fellow Subjects in Peace, Quiet, and Happiness.

*The End.*

