215-16

THE

BUDGET OPENED

OR, AN

ANSWER

TO A

PAMPHLET

INTITLED,

ALETTER from a MEMBER OF PAR-LIAMENT to his Friends in the Country, concerning the Duties on WINE and TOBACCO.

Jam Solis habenæ

Bis senas torquent Hyemes, cervicibus ex quo

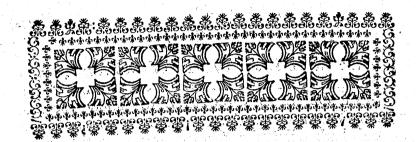
Hæret triste Jugum, nostris jam lustibus Ille

Consenuit, Regnumque SIBI tot vindicat annis.

CLAUDIAN

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THE

BUDGET OPENED, &c.



T length, the Mountain is deliver'd. The grand Mystery, which was long deemed too sacred for the unhallow'd Eyes of the People, is reveal'd. What is reveal'd? Nothing, but what has been known, confuted and exploded long before it was publickly acknowledg'd; for it now appears, by the Pamphlet under our Consideration, to be the very same Project, destructive of Commerce and dangerous to Liberty, which it was at first apprehended to be, notwithstanding the shame-less Endeavours of hireling Writers to persuade the People, that it was only the chimerical Osspring of disaffected and seditious Brains.

There are so many distinguishing Marks of a great Hand in this Letter, that the Author had no Occassion to prefix his Name to it. The Projector Himself appears in every Page; the same great Genius, who patroniz'd the Scheme of Excise on Cossee, Tea and Chocolate; who was so gloriously instrumental in procuring the memorable Addition of 115,000 l.

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to the Civil List, by way of Deficiency; who brought about the Revival and Continuance of the Salt Duty, for three Years, to supply the current Expences of the Government, for one Year; and hath effectually secured our Liberties by a Standing Army, or a Land Force of 18000 Soldiers, in Times of Peace.

I shall therefore take the Liberty, in the following Pages, to address my self to Him, under this Mask of a Letter-writer and a Member of Parlia-

You are pleased, Sir, to dignify the Title Page of your Letter with a trite old Latin Maxim, Magna est Veritas & prævalebit; but you are so unfortunate in swelling the Bulk of your Performance with false Fasts and fallacious Arguments, that I think your Motto wou'd run much better thus; Magna est Venalitas & prævalebit.

You begin with acquainting your Friends in the Country, that you were furprized and concerned at the Receipt of their Letter; and you are pleased to be very circumstantial in giving Them your Reasons for both.

Your Surprize, it seems, arose from the Alteration of their Sentiments, since you convers'd with them last in the Country. You say, that the converting the Duties on Tobacco and Wine from Customs into an Excise was part of the Subject of your Discourse, at that Time. I am asraid, Sir, your Memory sails you a little, and that the Relation of this Conference with your Electors is not minutely exact; for, if we may judge by your Conduct since, that odious Word Excise could never escape your cautious Lips. It is probable enough that you might inveigh against Frauds in the Revenue, and that your Friends might agree with you, as every reasonable Man will, that they ought

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ought to be prevented. But give me Leave, Sir, to ask you one Question. Did you, upon your Honour, let Them into the Secret, that you intended to saddle them with an Army of Excise Officers, on this Account, and try them by a Jury of Commissioners?—— If you had been so communicative, at that Time, I dare say it would, in some Measure, have prevented your present Surprize.

So much for your Surprize; but your Concern arose from another Point, which touch'd you nearly. You feem to be terribly nettled, that your Electors have taken the Liberty of desiring you, as their Representative, to consult their Interest; and that you are not permitted to act unbyasid, as you call it; That is, in plain English, this instructing Martingal sits a little uneasy on your Neck. You would willingly have your Head at full Liberty, to run without Controul, as your Passions, or private Interest, might direct you, Nay, you go farther and tell them, that you cannot receive their Letter as a Command; nor act according to it, should your Reason and Conscience be on the other Side of the Question. In order to maintain this Doctrine, you are obliged to give yourself a very pretty Character, and applaud your own Conduct, whilst you have had the Honour to serve Them in Parliament. At the same Time, you are under an unhappy Necessity of traducing Those, whom you represent, as a Parcel of Fools or Madmen, who are instructed to instruct; because They happen to concur in Opinion with the Merchants of London and all the great trading Towns in England. This is so far from being an Argument to your Purpose, that it is an evident Proof of the Wisdom and Reasonableness of their Conduct. But the Meaning of this notable Exposulation with your Elec(6)

as to think it intended for their Use, or Satisfaction? No, Sir, it is evidently design'd as a Cue to the Representatives of the People in general, not to pay any Regard to their Applications, (which they have an undoubted Right to make) and to induce them to act in the same arbitrary and independent Manner, on this Occasion, as you seem resolved to do your self.

Having premised these Points, you proceed to the Particulars of your Concern; that the Danger of a general Excise has been ecchoed through the Nation; and that your Electors have desired you to oppose any Proposition, that hath the least Ten-

I must own, Sir, that your Concern, as to this Article, is sounded upon too much Reason. The Danger of a general Excise has justly allarm'd the Whole Nation. They have already felt the Rigour of Excise Laws; and as the least Extension of them is one Step towards a general Excise, They have very wisely besought their Representatives to guard against it, under any Shape, or Disguise whatso-

You ask very gravely (like one, who has made a Riot) What is the Meaning of all this Diffurbance? To whom are these Terrors owing? I anbance? They are owing to the Man, who projected this glorious Scheme; to the same indefatigable this glorious scheme; to the same indefatigable this glorious scheme; to the same indefatigable this glorious, ever bufy in devising Ways and Means, to Genius, ever bufy in Eellow Subjects.

grieve and oppress his Fellow Subjects.

But give me Leave to ask you, in my Turn, why you are so angry at the Imputation of designing a general Excise? If the Excises, already established, are so extreamly beneficial to the Publick, as you represent them, why should they not be smade

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made as extensive as possible? Why should you lay the least Restraint on your Muniscence to the Publick? Why do you not make the Blessing of Excises as general and unlimited, as your own Power?—But, perhaps, you may think such a Torrent of Happiness at once would quite overwhelm us; and we must gratefully acknowledge you have been long preparing us for it, by no slow Degrees.

You now feem to grow a little more ferious, and, after a formal Argument to prove that Taxes are necessary in all Governments, you conclude, without a risible Muscle on your Face, that the chief Care of the Legislature ought to consist in imposing such Taxes, as may be easiest borne by the whole Body of the People. I believe, say you, that these Maxims will remain uncontroverted; and I am of the same Opinion; for I believe there is not a Lad at Eton School so ignorant, as not to see the Force of them, or to hold an Argument with you on that Subject.—But let us now see your Application of these wise Maxims.

You tell us, with the same Gravity, that the present Revenue, appropriated for the Payment of our Debts, is more than sufficient to answer the annual Interest, and to discharge yearly one Million of the Principal.

I am ready to allow that the Revenue is already more than sufficient for all these Ends; but you know, Sir, that a posse ad esse non valet Consequentia. You do not say that one Million per Ann. of the principal of our Debts hath been actually discharged, though it might have been; nor do I think it is absolutely certain that such an annual Sum will be discharged for the surre, without incurring any new Debts; and give me Leave to observe that a Million per Ann. in perpetuum, to be

collected by the Crown, and without Appropriation, may fome Time or other be attended with mifchievous Consequences to the Publick.

If This, Sir, is the Fact, what can you mean by endeavouring to harrass the People with new Burthens, under any Shape? You reply very magifterially that You have found out a Method of supplying all the annual Exigencies of the Government, without burthening the Land, without laying any new Duty on any Commodity what soever, or any additional Duty on any Commodity already taxed. And how, I pray, is This to be done? Why by an Alteration only of the present Method of collecting the publick Revenues, as to those two Commodities of WINE and TOBACCO. Budget is opened; and our State Emperick hath dispensed his Packets by his Zany Couriers through all Parts of the Kingdom. For my felf, I do not pretend to understand this Art of political Legerdemain; nor can I find out the Difference between a new Tax, and a new Method of collecting an old Tax, which will bring in a Sum, equivalent to a new one. I cannot possibly conceive from whence this additional Money is to come, unless it be out of the Pockets of the People: or in what the Difference to Them will confift, whether they pay it by Customs, or Excise; unless it be in the additional Oppression, in the Method of collecting the latter.

You tell us, that you are confident this Alteration, in the Method of Collection, will produce the Effects before-mentioned; but you are so good as to acknowledge, that in order to prove This, it is necessary in the first Place to lay it down as a Truth, that great and monstrous Frauds are committed in

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the Importation and Exportation of those two Commodities.

Now let us suppose, in Answer to This, that I should lay it down as a Truth, without any Proof to support my Postulatum, that no Frauds at all are committed in the Importation, or Exportation of these Commodities; would you not think it a very extraordinary Method of Reasoning? --- But we have no Occasion to retort such Arguments upon you, and scorn to press you any farther on this Head. We are ready to admit that Frauds are committed by some unfair Dealers in these Commodities, as well as in all others; and I believe it will always be found impracticable to prevent Frauds, of some Kind, in whatever Manner the Revenues may be collected, or to whatever Sort of Laws They may be subject. You know, Sir, that Men in Office will be corrupt. Little Fellows, with low Sallaries, will be apt sometimes to copy their Superiors; and as They lye under more Temptation, it cannot be expected They should be always above the Influence of a Bribe. The whole Wifdom of the Legislature hath been many Years employed in preventing the Officers of the Revenue, (both great and small) as well as the fraudulent Traders, from being Copartners in this Sort of Iniquity.—They have long attempted it, I fay, but hitherto without Success.

Now you would do well to inform us how your Scheme will prevent these collusive Frauds. Will the giving these Fellows different Names, while They continue under the same small Sallaries and Temptations, immediately convert them into Men of Conscience and Honour?—Is there any inhetent Virtue in the Character of an Exciseman?—Will not a good Bribe, well apply'd, operate as effectually upon Him as a Custom-House Officer?

D.

And

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And is it not equally the Interest of the fraudulen Trader to corrupt one, as well as the other?

But you are pleased to give us a Detail of several Frauds, committed by some unfair Traders in Tobacco and Wine. As I am not a Dealer in either of these Commodities, any more than your self, it cannot be expected that I should give you a particular Answer; but, upon the best Enquiries I have been able to make, I have Reason to believe that the chief Part of your Charge is salse and groundless.

You tell us, with regard to the Tobacco Trade, that the Publick is liable, and hath been doubly defrauded by false Weights, and false Measures, viz. small Weights on Importation, by which the Duty is paid; large Weights on Exportation, by which the Duty is drawn back.

Now, I am inform'd (and my Information feems to be founded on Reason) that the same lawful Weights and Measures are used both on Importation and Exportation by the Officers of the Customs; and that, instead of one Officer attending at the Scale, as you represent the Case, there are never less than Three; viz. the Weigher, one Land-Waiter, and a Ship's Husband; but I am told there are generally more; Surveyors being often with them, with other proper Checks. Besides, the Place of weighing, in the Customs, is not, as in Case of Excise, by one Officer in private; but by several Officers on some open, lawful Key, where Coopers and Porters must attend, and other Persons may and frequently do attend; fo that Frauds, in the Weight of Tobacco, do not seem to be very practicable, even under the present Regulations.

Youtell us farther that the Revenue is defrauded of 200 l. Weight of Tobacco in every Hogshead on Importation, and as much on Exportation; besides

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the Advantage, which the Factor makes, if He be a bold Adventurer (as you are pleased to style Him) by having the Tobacco stript and cut abroad, and

getting it run in again.

This Way of Reasoning, Sir, is afferting a great deal and proving nothing. Can you be so vain as to imagine that your Ipje dixit, without any Vouchers, will pass current for Authority, and blast the Reputation of a numerous and useful Body of Men? You are pleas'd, indeed, to suppose a Case. in which fuch Frauds have been committed, and tell us that you are able to prove it not ill-grounded. This, perhaps, may be true; and what then? Instances, no doubt, may be produced of such Practices; but a few particular Cases ought not to be extended to the whole Trade in general, and involve the innocent with the guilty. All your fine Arguments, drawn from this Supposition, are therefore nothing to the Purpose. Besides, you are obliged to acknowledge that the Connivance of a corrupted Officer is necessary to these fraudulent Transactions; fo that the Question still recurs, whether the dubbing these Gentlemen with a new Title at the Old Fewry will prevent the same Practices, and prove a fovereign Antidote against Corruption.

You feem to infinuate that the Importer is not accountable to the Publick for his Bond; till after the Expiration of three Years; whereas it is payable, by Act of Parliament, in eighteen Months; fo that if the Tobacco is not exported within that Time, the Bond may be put in suit; or He must

pay Interest for the Money.

In another Part of your Work you come to Particulars, and give us an Account of a Fraud, which seems very curious. You tell us that the Dealers in Tobacco are guilty of one Mystery of Inviguity, by pressing it close to make it dry and light

make this new Discovery in Philosophy, that preffing a Commodity close will make it light, or that
keeping the Air from it, which is likewise the Essect of pressing it close, will make it dry? I am
fure, it is the common Practice of all experienced
Smoakers to keep their Tobacco press'd close down
with a Weight upon it, not to make it dry, but to
preserve it moist; and as to that ingenious Mystery
of making a Commodity light, by pressing it close
together, you seem to have consulted your Irish
Advocate, Carus, and to have built your Argument on the wrong Side of that vulgar Problem;
which is heaviest, a Pound of Lead, or a Pound of
Eeathers?

But you make still deeper Discoveries in this Mystery of Iniquity; for besides pressing it close, to make it dry and light on Importation, you tell us that They likewise water and wet it, even to the Increase of one tourth Part of the Weight on Exportation. — As you before gave us a Specimen of your Learning in Staticks, so you here discover the same Knowledge in the Qualities of Water; which may be called your Honour's new Theory of Hydrostaticks. But as I do not pretend to be so great an Adept as your felf, I hope you will be fo good as to inform me how Tobacco can be increas'd one fourth Part in the Weight, without damaging, or intirely spoiling it. I wish likewise you would be pleased to explain another Point, that no Duty is paid for two thirds of the Wine and Tobacco consumed at Home. This is to me a very extraordinary Affertion, and feems to ftand in need of fome farther Proof. As you value your felf, in this Performance, for speaking Truths, and call upon the angry Man to answer them, I hope you will defcend to Particulars, and then the World will (13)

judge what Regard ought to be paid to your Ve-

racity.

It hath been often allowed that Frauds have been committed in the Tobacco Trade; tho, confidering the Bulkyness of that Commodity, it seems impracticable to run it in any fuch Degree, as you represent. But why don't you tell the World where these Frauds are chiefly carryed on, if not countenanced? You cannot be ignorant, Sir, of the clandestine Trade, in this Commodity, between Glascow and other Northern Parts of the Kingdom. Yet this Mystery of Iniquity is not so much as hinted at, thro' your whole Letter. What can be the Meaning of fo much Tenderness, and even Partiality to our Fellow Subjects of Scotland, at this Juncture? Why such a total Silence on this Head; as if they had no Concern in the present Scheme, either as to the Disease, or the Remedy proposed by it? A few Days will shew their Sense of this Matter, and whether they are more refigned to the Will of a Minister, than is usual in Cases of National Concern; for however They may flatter Themselves, the Day must come at last, that will bring Them to an Equality of Taxes, and oblige Them to submit to the same Burthen with our felves.

As to Frauds, on this Side the Tweed, whatever they may be, why are they confined wholly to the Customs?—It is very well known that Excises have been attended with as great Mysteries of Iniquity, as the Customs; particularly in Norfolk; where a fraudulent Traffick hath been carryed on with great Success, for many Years, in the Duties upon Malt, by the same Methods, which you are pleased to charge on the Dealers in Tobacco. If therefore Excises have such a secret Virtue in them, as to sanctify their Officers, and keep their

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Fingers undefiled, how came they to lose their Purity, and fall into the fame wicked Arts with the Officers of the Customs? Perhaps, Sir, your own Knowledge of these Frauds in Malt might furnish you with the first Hint of this glorious Scheme; and the Corruptions of Excises in Norfolk give you Reason to suspect the same Abuses in the Customs at London. But supposing all these evil Practices to be true of the Custom-house Officers; why are They not prevented, or punished, by Those at the Head of our Finances? — Are the Laws, or the Extent of their Power too short to reach these Offenders? — Is Corrupion grown so inveterate, as well as epidemical a Malady, that it is become incurable? — Hath the Countenance it hath received from our Superiors, and even from some of the most boly Order of Men, given it a Sanction, that makes it fafe, as well as fashionable?-We know from whence these Officers derive their Authority, and by whom they are appointed. Have their Principals received any fuch Complaints against them, and have there been no Examples of Punishment? Or will these Abuses admit of no Reformation, without destroying Trade and Liberty; or, to speak in Scripture-Language, laying this Excise-Axe to the Root of the Tree?

Yes, Sir, if your Scheme be really for the Improvement of the Revenue, and not meerly a Plan of Power, I believe I could my self propose a Remedy against most of these Evils; for if there is the least Difference between Excisemen and Custom-house Officers, it cannot possibly consist in any Thing but This; that the former are appointed by the Commissioners of Excise, who may have Experience of their Fidelity, as well as Abilities, and therefore are, in some Manner, answerable for their Conduct; whereas the latter are the Creatures

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of the Treasury, and recommended from such high Hands, as render Them almost independent of their Masters at the Custom-house. Therefore, Sir, before you make any more invidious Comparisons between one Commission and the other, you would do well to put them upon an Equality, in this Respect, and give the Commissioners of the Customs the same Power of nominating and advancing their Officers, as Those of the Excise have already. I am told that This was practifed in the Time of One of your Predecessors; and if you please to revive it, I believe you will find no great Difference between Them, in Point of Honesty, or Ability; but, it seems, no Regulations will answer your Purpose, but subjecting the Customs to the Laws of Excise; and in this Point, Sir, we must beg Leave to hope that the same Difference will be continued for ever.

The Frauds in the Wine Trade succeed in their Course; and the you have not advanced one Argument, on this Head, but what hath been frequently exposed already, I plainly perceive by the Air of Triumph, with which you deliver your self on this Part of the Subject, that you will impute it to want of Ability, if I should pass it

by, without any Notice.

You tell us that a great deal of Wine is clandestinely run; and that the greatest Part of what is sold in publick Houses is nothing but a poisonous Composition of unknown Materials. In another Place, you say that the knavish Coopers and Vintners sell ten times the Quantities of the Wines they purchase from the honest Merchant, by their unreasonable Mixtures of cheap and, perhaps, poifonous Materials.

Here likewise we are willing to admit, as it hath been often allowed already in the Course of this long Debate, that there are Frauds and Im-

postions

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positions in this Branch of Trade, by the Mixture and Adulteration of Wines; but we cannot conceive them to be so exorbitant in the Quantity, or so noxious in the Quality, as you set them

forth.

You must excuse me, Sir, if I take Notice that the Manner, in which this Part of the Argument has been treated by You, and especially your Advocates, is not only indecent, but impolitick. Had this Regulation of the Wine Trade been calculated only for the Good of Mankind, and to preserve the Health of his Majesty's Subjects; it was surely your Interest to conciliate the Minds of all People to it, especially Those most affected, by cool Reafoning, and fmooth Words; but supposing your great Regard for our Constitutions might transport you a little beyond the Bounds of Decency against those common Poisoners, the Vintners; what Occasion was there to treat their Wives and Daughters in so cavalier a Manner, as a Parcel of Bawds and Whores, who were at the Service of every drunken Rake?—Have you then met with so little Opposition to your Scheme, as to encourage your Advocates to exasperate People in this Manner, and add the Insults of brutal Language to the Terrors of an Excise?

But instead of Reasoning with you any farther on this Subject, give me Leave to ask you a few

With what View can you infilt so much on the poisonous Compositions of the Coopers and Wine Brewers? — Do you really design that nothing but Nett Wines shall be sold for Wine? - Have you no Apprehensions that This will destroy the very End of your Project? --- Come! lay your Hand on your Heart, and declare the Truth freely; that it is not your Defign to preserve

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the People of England from being poisoned, but to increase the Revenue, by laying a Duty of fix Pounds on every Hogshead of Poison, sold to Them by Authority. Be so good as to let us know whether the Officers will be ordered to take no Duty upon any Liquors called Wines, but what They shall be assured are pure? Or, if This should be the Case, don't you think it will be something difficult to pick up Officers of such exquisite Palates, as to distinguish real Wines from the artful Compositions of these subtle Wizards, (as your Advocates call them) the Coopers and Wine-brewers? Or, if you should be so happy as to get a compleat Collection of these ingenious Artists, and by their Means intirely destroy our Home-Manufacture of Wine; what would be the Consequence? Would not the Price of Wine be advanced? Might not that Advance lessen the Consumption, and confequently diminish the Revenue? Nay, if it should happen to be attended with none of these Consequences, and the same Quantity of Wine should continue to be drunk in England, must it not vastly inlarge the Importation of foreign Wines, according to your own excellent Calculation, and turn the Ballance of that Trade intirely against us?

Having descanted, in this learned Manner, on the mysterious Iniquities committed by the Dealers in Wine and Tobacco, you affect a great deal of Concern for the poor People of England; whom, with a filly Pathos, you style the unhappy Sufferers, and are so good as to profess your self their Advocate. Your Compassion for their Sufferings, at this Time, is truely heroical, and comes with a peculiar Grace from the Mouth of One, who hath wantonly sported, for many Years past, with Pains, Penalties and Taxes. But there seems to be, at

the same Time, a little Spleen and Uneasiness mixed up with these Prosessions of Sorrow and Affection for the People. You tell us, with a very awkard Sneer, that it is almost impossible to believe that, in these Days of REFORMATION, there will not be the same Zeal shewn against Those, who defraud the whole Body of the People in so open, so notorious, so avowed and publick a Manner, as there hath justly been expressed against Those, who have been guilty of the like Crimes against particular Societies, or a few particular Persons.

Here, Sir, if I take you rightly, your Joy is not quite sincere. You do not seem to be altogether pleased with these Days of REFORMATION. Methinks I see you in your Closet, while you are writing this elegant Passage, knitting your Brows, and muttering to your self—CHARITA-BLE CORPORATION! - DERWENTWATER! ---YORK BUILDINGS! - Where the Devil will this REFORMATION end?

I thought, Sir, all was not quite right with you by the last Paragraph; and in the next you discover it very plainly; for you immediately drop the smooth, cajoling Style, and, losing all your Temper at once, call every Body about you, JACOBITES and REPUBLICANS. You feem, indeed, to be a little sensible of your Disorder, by owning them to be Persons of very remote Principles, and calling it an unnatural Union. Why really, Sir, the Composition is odd enough; a little more odd, I fancy, than any you will find in the Vintners Cellars.

We know that you have long been used to this Gentlemanlike Way of confuting your Adversaries; and it must be confess'd that you have formerly executed many hopeful Projects, by Virtue of this Word Jacobite; but it is too much worn at pre(19)

fent to do you any Service; and therefore you tack the Word Republican to it, notwithstanding the Remoteness and Incongruity of their Principles. You tell us that These are the only two Denominations of Men, who have rais'd the present Clamour and oppos'd your Scheme. What! does the City of London and most of the great trading Towns and Corporations in England confift of nothing but Facobites and Republicans? But as you have always branded every Body with the Character of a Facobite, who hath been formerly diffinguish'd by the Name of a Tory, or an High-Churchman, in the Days of our unhappy Divisions; so it is very probable that, under the Denomination of Republicans, you include all Those, whether Low-Churchmen or Dissenters, who have been so unhappy as to dislike your Measures. If This, Sir, is your Meaning, I believe you will find Them no inconfiderable Party; for, laying aside the vast Body of Crown-Officers, Civil, Military and Ecclefiaftical, I think They cannot amount, at a moderate Computation, to less than Ninety-nine in an Hundred of the whole Kingdom. I hope therefore that you have been a little too free, in stigmatizing all these Persons with the Character of being Enemies to the ROYAL FAMILY, now establish'd on the Throne, and our PRESENT HAPPY CONSTITUTION.

Thus far, I am ready to admit your Affertion is just; that you have united these two great Bodies of Men, in the Sense before-mentioned, and brought about that happy Coalition of Parties, which We have long endeavour'd, but in vain, to accomplish. This, Sir, is the only good Effect attending your Scheme. But whether it was altogether politick in you to blab out this Secret, I leave to your own Judgment. It is, at least, a publick Confession from your own Mouth, that two Par-

ties, the most remote in their Principles, Views and Interests, are vigorously united in their Opposition to your Measures.

But you affirm that this Opposition proceeds from the Apprehensions of the unfair Traders, that it will effectually prevent Frauds in the Collection of the Revenue; upon which you apply another Piece of Schoolboy's Latin; hinc illa Lacryma. --No, Sir, you are as sensible as any Man in England that this general Opposition arises from the just Apprehensions of the People, founded on Experience, that the Manner of collecting Duties by Excise is ruinous to Trade, and tends to the Subversion of Liberty. They, who have felt the Rigor of these Laws, complain of them as grievous. For this Reason, They have declared against any farther Extension of them; and are resolved to oppose it by all dutiful and lawful Methods; but you, Sir, tell Them very graciously, that They are ignorant of their own Interests; that They know nothing of Trade; and that you are refolved to make Them happy under these Laws, whether They will, or no.

As a Proof that this Remedy will be adequate to the Distemper, you give us an Instance in the late Act, for excising Coffee, Tea and Chocolate; which, you say, hath brought above a Million more into the Exchequer, during the eight Years, in which They have been under these excellent Laws, than They produced in the eight Years preceding. How far We may take your Word for This, I know not; or, supposing it to be true, it may be owing to other Causes, besides the Prevention of Frauds; such as Luxury, and the increased Consumption of those Commodities, which is now become almost universal; for it is certain that Tea was never so much run, as it hath been since that Act;

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and I am credibly informed that whatever the Excise might produce at first, it hath dwindled away again for several Years past; so that, perhaps, We shall find, upon a strict Enquiry, that, excepting the Abatement of Pramiums on prompt Payment, (which, in Effect, is an additional Tax) the Publick hath gain'd but little by this boasted Improvement of the Revenue, besides an Increase of Officers, and the Power of awing and barassing the Subject; for there is hardly any Thing wanting in that Act, which is to be found in the Finances of France, or Denmark.

And yet you are not ashamed to suggest, that the Inconvenience, which bath arisen from the Alteration of collecting the Duties on these Commodities, is in no Degree adequate to the vast Benefit, which bath accrued to the Publick.-Pray, Sir, is not the distressing and vexing many Thousands of the People an Inconvenience ?—Is not the Discontent of the People of England in general, arifing from this Alteration, an Inconvenience of great Weight and Consequence? - Do you think, Sir, that nobody's Ease and Happiness are to be consulted but your own; or that your fingle Resolution ought to bear down the united Judgment of the People of Great Britain? — I apprehend, Sir, that This of it self would be such an Inconvenience, as no Increase of the Duty whatsoever would compensate to the People.

The next Thing remarkable in your Letter is your Declamation on the fatal Mischiefs, accruing to the Merchants and their unfortunate Friends, who are Sureties for Them, by their having Credit given Them on their Bonds; which tempts Them to employ their Money in Exchange-Alley.

What a noble Friend art Thou to the Traders of Great Britain? — Is not Credit equal to Mo-

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ney? - Is not Credit to the Publick a Multiplication of Money? - Have not you found it to, in many Instances, for your own Advantage? ---Hath not the diffusive Influence of Credit reduced the national Interest to half what it was, in former Times? And, if the Credit of Traders, on which the national Credit depends, is taken from Them, how foon must They fink into Bankruptcy? ---However, thus far I will agree with you; that an Excise will prevent the Ruin of many Families by Credit - Why? - Because Multitudes of Tradesmen will be undone, for want of Persons to give Them Credit. — Who will trust Shop-keepers, do you think, who are liable every Day of their Lives to be reduced to Ruin, for little Mistakes, or Frauds, by arbitrary Judges and exorbitant Penalties? -It is like giving Security for their GOOD BEHAVIOUR; which, in some Cases, is little less than a Prohibition from lawful Bufiness.

As for Stock-Jobbing, if any Thing will encourage it more than usual, it is an Excise; and, perhaps, That may be one of your covert Reasons for pursuing this Scheme with so much undaunted Vigour; for if the Merchants and Traders of England should not be able to pursue their honest Business without a Load of heavy Chains on their Legs, They will naturally resort to Stock-jobbing. Despair of getting a competent Livelyhood and Substance by Trade in the common Way, to which They were bred, will drive Them to extraordinary Methods of Subsistance. Necessity compels Men to Acts of Hazard and Danger. It forces some to the Highway; others to Exchange-Alley; and many to serve the vile Purposes of a wicked Minister. But you, Sir, cannot plead Necessity in your Execuse. It is meer Wantonness and Insolence of Power, which prompt you to sport, in this Many

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ner, with the Fortunes and Liberties of your Fcl-

low Subjects.

After this ridiculous Invective against Credit, you are pleased to make an authoritative Declaration, without any Colour of Reason, or Coherence of Argument, that in Consequence of this Scheme, Great Britain will become a free Port, and a general Storehouse for Wine and Tobacco.—So extraordinary an Affertion as This deserves a Re-

mark or two; and first as to Wine.

For God Sake, what can your Honour mean by faying that your Scheme will make Great Britain a Storehouse for that Commodity? How ignorant must you be of the Nature of all Sorts of Trade, except one, to fall into so silly a Mistake? To what Purpose shou'd any Body land Wines here, in order to export them abroad? Was This ever heard of before? For my Part, I am an utter Stranger to any such Kind of Commerce; nor do I believe that Wines were ever, or will ever be exported from Great Britain, in any Quantities worth Regard. To what Place, I pray, can the Merchants be supposed to send them? Other Countries can buy Wines, or take them in Exchange for their own Goods, at a cheaper Rate than They can have them from us.

And as for making Great Britain a free Port and a general Store-house for Tobacco, your Honour seems to have fallen into a greater Blunder than in the former Article. Can this Island be the Store-house for Tobacco in a greater Degree, than it is at present? Is not the chief Part of this Commodity the Growth of our own Plantations? And is not all our Plantation-Tobacco now brought hither? Can it be carryed to any other Country without being first landed in Great Britain?

At present therefore this Island may be properly

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faid to be the general Storehouse for Tobacco, tho not a free Port; and you wou'd do well to consider, Sir, whether any Alteration in the Course of this Trade, especially by way of Excise, may not affect it in a very great Degree, and encourage other Nations to become our Rivals in it; as They have already been, with too much Success, in Sugar and other Commodities.

You now pay your Devoirs to the Retailer, and make some Apologies to him for not taking

his Case into Consideration before.

Why really, Sir, I think it is high Time to give these poor People a few good Words; and you seem to set out very fair; but on reading several Pages, under this Article, I can find nothing in them but the same Strain of Railing and Abuse, with an awkard Attempt to prove that it is all for their Good. You confine your Invective, indeed, to the fraudulent Trader; but you plainly intend it against the whole Body of the Retailers in general; for tho' you are pleased to admit that there is such a Thing in the World as a fair Trader, you do it in a mighty cool Manner, by way of Parenthesis; as much as to say, Rara Avis in terris! if I may venture to give you a little Scrap of Latin in my Turn.—But let us come to the Point; which brings us to the fecond Objection against the proposed Alteration; that it will be injurious to English LIBERTY.

You begin with that Branch of the Objection, which concerns the Power of the Officers to vifit Houses; and affirm, without any Hesitation, that it will be for every honest Man's Advantage and Credit; upon which I must beg Leave to ask you a few more Questions.

Good Sir, do you think it can be for the Advantage of the honestest Man in England, to have every

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Room in his House constantly liable to be rummaged, by Day or by Night, at the Will and Pleasure of a scurvy little Fellow, who may hope to recommend himself by being venatious in his Office, or, perhaps with an Intent only of drawing out a little

Civility Money; which may afterwards be made a Charge against the poor Retailer, and involve him in severe Penalties and ignominious Prosecutions?

Is it for the Advantage of an honest Man to be at the Charge of keeping Scales and Weights, as well as being obliged himself to assist in weighing his Goods, as often as this busy Familiar shall be pleased to require it?

pleas'd to require it?

Is it for his Advantage to be at the Trouble of keeping regular Accounts of all the Goods He fells

every Day, and to whom He fells them?

Is it for his Advantage to be continually dancing Attendance at the Permit Office, and waiting the Pleasure of the little Clerks there, who may happen to be regaling Themselves at a neighbouring Alehouse, for every Quantity of Goods He may sell above fix Pound Weight, or above a Gallon in exciseable Liquors; which is liable to be seized and forfeited without their Certificate?

Can it be thought to be either for the Advantage or Credit of an bonest Man to lye under the Obligation of frequently purging himself upon Oath, in the exactest Manner, with Regard to his parti-

cular Dealings?

Is it for his Advantage, that these Protestant Inquisitors should be let into the particular Knowledge of all his Dealings; by which Means they may frequently have it in their Power to depress his Credit, and clandestinely work him out of his Bufiness?

In Justification of these exorbitant Powers, you draw a very pretty Comparison between Ships and Houses. (26)

Houses; and tell us, that the Custom-House Officer has the same Power over one, that the Exciseman hath over the other.—But I must beg Leave to make a small Distinction in this Case.

A Ship, Sir, is a most ingenious Piece of Mechanism, design'd for the Conveyance of mercantile Goods from one Part of the World to another; and, as I apprehend with humble Submission, cannot be called a fix'd Habitation. For this Reafon, it is liable to Inspection in all Countries, like Waggons and other common Vehicles. But a Manfion-House, or private Dwelling-place, hath been always esteemed a fort of Sanctuary, in most civiliz'd Nations; especially where Liberty prevails in any Degree; and, in this Nation, it hath always passed under the Name of a Man's Castle; till you, Sir, formed the Project of invading and reducing it to the same precarious State with our floating Castles.

But you feem to think this Visitation of Houses absolutely necessary, and not at all inconvenient to the honest Trader. The honest Trader is of another Opinion, and knows there is a Mystery, even in the fairest Trade, which ought not to be discovered. Dear Sir, give me Leave to appeal to your self, in this Case. Do you not from your Heart believe the Art of Decyphering to be a very honest Trade? Do you not think it as mysterious an Art as any carry'd on even by the Wine Brewers and Tobacco Factors? And yet, Sir, you may remember that it was adjudg'd by the highest Authority, on a very folemn Occasion, that This was a Mysery, which ought not to be revealed; though the Interest of only Two Persons in the whole Kingdom were concerned in it.

But let me go a little farther on this Subject of discovering the Mysteries of Trade. What is the Reason,

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Reason, Sir, for giving large Sums of Money with Apprentices? Is it only for Board and Lodging; or is it to instruct them in the Art and Mystery of the particular Trade, to which They are bound? Are not these Words the very Terms expressed in their Indentures? If therefore your Reafoning is just and your Scheme should prevail, I would advise all Gentlemen, as well as others, to bind their Sons Apprentices to Excisemen, as the best Way to instruct them in the Mysteries of all Trades at once; so that if one fails, they may take

up another.

But here you recur once more to the Mysteries of Iniquity, and affert that it is upon this Account the Retailers dread an Inspection. Lord, Sir, how came you, of all Men in the World, to be so fond of discovering Mysteries of Iniquity? Do but confider what a terrible Fright you was in but a few Pages before, on Account of these Days of Reformation. One wou'd think that you had lost your Senses with your Honesty, as your learned Advocate Mr. Osborne observed, in his judicious Paper of Saturday last; but I will put the Issue of our present Dispute on this single Point. Will you, Sir, who are so zealous for extending this visitatorial Power, be pleased to put your self under the same Jurisdiction, and consent to have your Accounts inspected, and the Mystery of your Dealings exposed, in the same rigorous Manner, by Commissioners, to be appointed by the PEOPLE? Grant us only this Point, and I believe all the Corporations in England, LYNN itself not excepted, wou'd revoke their late Instructions, and heartily concur in a Scheme, which might be attended with fuch infinite Advantage to the Nation, and, perhaps, no small Improvement of the Revenue. But

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But as we can have no Hopes that you will ever consent to any Inquisition of this Sort, let us examine the remaining Part of your Letter.

The Privilege of Englishmen, to be tryed by Juries, is so well understood by every Class of People, and the Argument upon it hath been so fully exhausted, in the Course of this Dispute, that it may be thought almost impertinent to offer any thing farther on that Subject; and I do assure you, Sir, that nothing shou'd induce me to do it but your own great Authority, in seconding the ridiculous Arguments of your little Advocates as gainst this sundamental Privilege of the People.

However, Sir, I shall be very short, and consider only the Instances you have produced, to support your Argument against this Method of Irial.

For this Purpose, you are pleased to mention the Land-Tax and Window-Tax; Disputes about Parish Rates; the Repairs of Highways and Bridges; the Payment of Servants and Manufacturers Wages; and Disputes between the Clergy and their Parishiomers about small Tythes; all which Cases, you tell us, are directed by Law to be adjudged and determined either by particular Commissioners for that Purpose, or by neighbouring Justices of the Peace, either in their private Capacity, or at the Quarter Session, and without A Jury.

But it unluckily happens, in all these Cases, that there is not one Penalty, or Forfeiture, accruing to the Officers, or the Crown; neither are the Officers appointed by the Crown; but by the Parliament, their respective Counties, or Parishes; so that all these Instances are quite foreign to the Case of Excises, and nothing to the Purpose.

You confess that, in the Case of small Tythes, the Vicar may, if He pleases, sue in the Exchequer;

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and therefore I am at a Loss to guess for what Purpose you could insert This in your Collection of Cases, determinable in a summary Manner, with-

out a Trial by Juries,

You likewise acknowledge, that the greatest Privilege of an Englishman is a fair and impartial Trial, and in most Cases by a Jury.— Let me ask you therefore how the Merchants of England have so far incur'd your Honour's Displeasure as to be excluded from this greatest Privilege of Englishmen?—I believe, Sir, that I may answer for the whole Body of them, that They wou'd rather submit to the Vexation and Expence of a Prosecution in the Court of Exchequer, where Trials by Juries are still preserved, than leave their Property to the arbitrary Determination of Court Commissioners; and This, Sir, is all I shall say to you, at present, upon the Point of Furies.

You now proceed to the Dangers apprehended, (or insimuated, as you call it) from the new Levy of Officers, which will be necessary to put your Scheme in Execution; and comfort us with an Assurance that the Number will be very inconsiderable; which you are pleased to illustrate by the small Increase of Officers, occasioned by the late Act for excising Coffee, Tea and Chocolate. You inform us that the additional Officers, created on that Account, were no more than 80, excepting Clerks, and Persons employed solely in Writing; and that the present proposed Increase will not be 150 in all England; Besides some Warehouse-keepers in this Town of London, whose sole Business it will be to keep a Key, jointly with the Merchants.

Well, Sir, let us allow this Calculation to be just, and that no more than 150 Officers will be added for England, on your new Scheme; yet in-

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cluding Scotland, and the Officers employed there, with all the additional Clerks and Warehousemen, on Account of Tea, Wine and Tobacco, in both Kingdoms, They will certainly amount to a very large Number. Let us suppose them only to be 500; can such an Increase, added to the 600 raised last Year, on Account of the Salt Duty, and the vast Multitude substitting before, be thought of no Danger? May not all these Offices be given to the Sons, Servants, or Dependents of Those Persons, whom a Minister too often finds it his Interest to oblige? And does not This tend to abridge and undermine the Freedom of those Assemblies, which is the only Support of our Liberties and Constitution?

But what Security can the Publick have, if your Project should take Effect, that you will raise no more than 150 of these new Troops? May you not inlist what Numbers you please, even ad Infinitum, if you find it necessary for the Support of your Measures? Who can controul you, when the Scheme is established, if the united Voice of the whole Kingdom cannot controul you at present?

As to the Warehouses, which you acknowledge

As to the Warehouses, which you acknowledge to be a Part of your Scheme, I shall only observe that it is exactly another charitable Corporation Project. The Goods of the Merchants, it seems, are to be deposited, like common Pledges, in your Honour's Lumber Houses, under the Inspection and Care of such an honest Steward, as John Thomp-

But I am really weary of following you through this Labyrinth of Inconfiftency and Folly. I shall therefore conclude with a few short Reslections upon the whole.

Aristotle

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Aristotle observes very justly, that great Care ought to be taken in changing the fundamental Parts of any Government; and that the utmost Caution ought to be had against Those, who attempt it by Degrees.—Machiavel, (who was, perhaps, as great a Politician, though not quite so honest a Man) says, in Essect, the same Thing; when He advises any Prince, or Minister, who has a Mind to alter the Constitution of his Country, to preserve the same outward Forms; and tells us that the Power of the Roman People was intirely destroyed by these Means.

Let us now apply these Maxims to the Case of

Excises.

When this Method of Taxation was first established amongst us, in Times of a civil War, the Projectors of it proceeded by regular Degrees, against the general Inclination of the People; but finding Themselves strong enough to succeed in their first Attempt, They went farther; whereupon Mr. Pym, as Dugdale relates, did by his Letter to Sir John Hotham, signify, that They had proceeded in the Excise to many Particulars, and intended to go on farther; but that it would be necessary to use the People to it by little and little; and accordingly, under the specious Pretences of paying the Debts, maintaining the Army, and Security of Trade, before the Year was ended, They extended the Excise to be general, even to the Shambles.

When the same Scheme was attempted, after the Revolution, it was proposed only for a short Time, during the Exigencies of a War; and Dr. D'Avenant, who wrote for Excises, at that Time, by the Direction of the Treasury, hath this remarkable Paragraph in his Essay on Ways and Means, viz.

" When

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"When the People, fays He, grow once so degenerate, as to surrender the Rights of the Nation, there is no Ward against fuch Corruption;
and a Parliament, that wou'd consent to continue Excises beyond the Necessities of the War,
wou'd give up Magna Charta, or settle the
present Land Taxes in Perpetuity on the Crown;
but it is hoped there are not Hands enough, in
this Country, to help a few Flatterers in the
pulling down the Fences of our Liberty, and to
promote a Design, that wou'd as well ruin the

" King, as his People. But it is now Time to draw to a Conclusion; and I will do it, by putting you in Mind, that your Advocates have, for several Months, endeavour'd to ridicule our Apprehensions of an Excise; and afferted that if any fuch Alteration in the Revemue shou'd be proposed, it wou'd not be attended with those terrible Circumstances, with relation to Juries, entering Houses, &c. which the Incendiaries, as They are call'd, have represented. But your Honour has fully verified all, that hath been said by these wicked Malignants, in the Pamphlet now before us. We have nothing therefore to hope, but that our Representatives in Parliament will reject your Scheme, and persevere in the glorious Spirit of their Predecessors, by declaring with an unanimous Voice, Nolumus Leges Anglia MUTARI.

As this ever-memorable Sentence is the great Foundation of Magna Charta, I hope you will not be displeased, Sir, with a short Quotation from an * old Book, in which the sacred Regard, which our Ancestors paid to that indelible Law, is given us in a full and a strong Light.

"The

* The Case of the Bankers, &c.

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"The Time would fail me, should I inlarge upon that inviolable Bulwark of our Liberties " and Property, the MAGNA CHARTA, or "GREAT CHARTER OF ENGLAND; a Charter, " purchas'd with the Treasure and seal'd with the Blood of our Ancestors; a Law promulged and established to the English, with a Terror and Solemnity inferior only to That of the holy Commandments by God himself to the Jews. There was here no Thunder, or Lightning, it is true; but there was so dreadful a Fulmination of "Curses upon the Violators thereof, that no Man " ever yet confider'd them without Horror and "Aftonishment. A Law; rever'd by former Par"liaments to that Degree, that they enacted "Transcripts thereof to be carefully preserved in all the Cathedrals of the Realm; that it shou'd " be four times a Year carefully read before the " People; that twice in a Year the Prelacy (Pon-"tificalibus induti, & * Candelis accensis) shou'd
"Thunder out the greater Excommunication against the Infringers thereof, though but in Word " or Council, (fays the Statute;) that the Lord Chancellor and all the great Ministers of State, " upon Entry into their Offices, shou'd constantly " be fworn to the Observation thereof; that it " shou'd be allowed as the common Law, by all "Officers of Justice; that all Statute Laws, or "Judgments, in Opposition thereto, should be null " and woid; nay, that the very Priests and Con-" fessors shou'd frame the Consciences of the People " to the Observance thereof; and lastly a Law, con-

^{*} This Ceremony, as related by another Author, was thus The Bishops, holding lighted Candles in their Hands, extinguished Them, and threw them on the Ground, every one present crying out; thus let HIM be extinguished and stink in Hell, who violates THIS CHARTER4

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" confirmed by no less than Thirty-two several

" Acts of Parliament. — And what was the Rea-" fon of all this Veneration and Diligence? Was " this Charter of that Sanctity and Importance? —
"Yes surely; the Presence thereof was then thought
"as necessary to the English, as That of the Pal-" ladium to the Trojans; the holy Ark to the He" brews; the Sea Banks to the States of Holland. "In Company of this Tutelar, there was no possible ble Danger. In the Absence thereof, no possible Safety. Such then was the Care of our Ancefors, (wise Men, perhaps, tho not so great Clerks) in the Munition and sencing about of " their Rights and Properties; and so invincible was their Zeal to transmit those Jewels to their was their Zeal to transmit those Jewels to their Posterities, with the same Lustre and Beauty, that they themselves had received from their Predecessors; those old English Heroes seeming to me to bear always in mind that Saying of our Countryman, and great Captain, Galgacus, when his Army was in the Instant of joining Battle here with the Roman Invaders; Et Majores vestients & Posteros Cogitate; Fellow Soldiers, says He, Remember your Ancestors and your Posterities; a short Speech; but containing more of Argument and Persuasion, than can be expressed in ten Reams of Paper. « expressed in ten Reams of Paper.

How fay you, Sir, do you like this Kind of Reasoning?——If you do, give me Leave to conclude with one short Passage more from the same Author; which he reports as the samiliar Saying of Sir Edward Coke, and says will remain a Maxim of eternal Truth in this State;— viz. That no Subject (the never so Potent and Subtile)
ever confronted, or justled with the Law of Eng-LAND, but the SAME LAW in the End infallibly BROKE HIS NECK.

FINIS.

Mario Mario

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