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E X C I S E S,

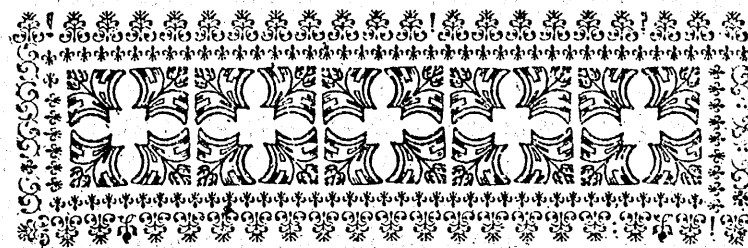
In several ESSAYS, lately published in the
CRAFTSMAN, and now collected together.

By CALEB D'ANVERS of Gray's-Inn, Esq;

EXCISE, a Monster worse than e'er before
Frighted the Midwife, and the Mother tore;
A thousand Hands she bath, a thousand Eyes,
Breaks into Shops and into Cellars pries;
With hundred Rows of Teeth the Shark exceeds,
And on all Trades, like Calawar, she feeds;
Chops off the Piece, where'er she close the Jaw,
Else swallows all down her indented Maw;
She stalks all Day in Streets, conceal'd from Sight,
And flies, like Bats, with leathern Wings by Night;
She wastes the Country, and on Cities preys;
Her of a female Harpy, in Dog-Days,
Black Birch, of all the Earth-born Race most hot,
And most rapacious, like Himself begot,
And of his Brat enaxcur'd, as sh' increaseth,
Revell'd in Incest with the Mongrel Beast. A. MARVEL.

L O N D O N:

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 A R G U M E N T
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 E X C I S E S, &c.

I N T R O D U C T I O N.



Was fully apprized, when I first engaged myself in this Undertaking, that I should be obliged to encounter with great Opposition and many Difficulties in the Pursuit of it. I could easily foresee that *Men in Power*, who have the Disposition of *Employments* and *Rewards* in their Hands, would not want Advocates to defend their Measures; to put the most plausible Glosses on their Conduct; and endeavour to reconcile it to the general Principles of *Liberty*. But I own my Apprehensions went no farther. It did not enter into my Thoughts that the very *first Principles of a free Government* would be disputed by Men, who call Themselves *Whigs*, and owe their Preference to *those Principles*; however They might at-

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tempt to accommodate Them to their own Purposes. I could not conceive that any Persons (especially of grave and solemn Characters) would prostitute Themselves so far as to plead openly for the Expediency of *Corruption* and *venal Dependency*; nor did I imagine that the Establishment of *standing Armies* and a *general Excise* would ever find any Advocates in this Nation, under the present Government.

But Experience hath proved the contrary, and convinced us of the Truth of an old Observation, that when Men are embark'd in the Defence of a *bad Cause*, They must not stick at any Measures, or Topicks, to support it. One Thing naturally draws on another, and They are obliged to proceed from Step to Step, till They are driven at last to the Fountain-Head, and the *Constitution* itself becomes the Point in Debate.

The *Doctrines*, which I have just mentioned, have certainly this Tendency, and affect the fundamental Principles of our Government. That *such Doctrines* have been advanced and defended, is too notorious and melancholy a Truth; which makes it the Duty of every *Englishman* to prevent the Propagation and Establishment of them, as far as it lies in his Power.

The Subject of *Corruption* and *Court-Dependence* hath been pretty fully explained already, in the Course of these Papers; and will, perhaps, be resumed at a proper Juncture.

The Dangers of *standing Armies* and *Excises* have likewise been inculcated in general Terms; but They are Subjects of so much Importance to all that is dear and valuable to us, as a great, free and flourishing People, that They deserve and require a particular Examination.

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I mention these *two Points* together, because I think them, in a great Measure, dependent on each other; for as a *large Army* cannot be supported, under our present Circumstances of *Debts and Expences*, without *burthensome Taxes and Impositions*, so it is evident from History that a *general Excise* can never be established without a *standing Army* to support it; and in these two Points consist the most terrible Ideas, which We can possibly form to our selves of *arbitrary Government*.

I shall begin with the Subject of *Excises*, and will endeavour to explain it in a Manner and Style adapted to the Capacities of all my Readers.

I chuse to enter upon this Subject at present, that it may be fully discuss'd before the Parliament meets. In this Point, at least, I shall conform myself to a Rule laid down by one of my *Adversaries*, who was formerly pleas'd to observe that the Examination of such national Points ought always to precede the *Session of Parliament*; and that every *Englishman* hath a Right, at those Times, to offer his Thoughts upon such Matters as may possibly come before *that Assembly*. I hope therefore that They will not revoke this Concession, but allow me to exercise a Privilege, without putting any bad Constructions upon it, which They have acknowledged to be the Right of every *Englishman*.

I will not pretend to assert that any *Minister* hath actually resolv'd to propose *such a Scheme* as I am going to examine, or prepared the necessary Materials and Calculations for it; but as it may be too late to oppose it *without Doors*, when it is brought into the *House*, I think it proper to give my Reasons against it in Time, whilst I am not precluded by Authority; and promise to consider every Thing of Weight, that shall be urg'd on the *other Side*.

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But though I do not aver that any *Minister* hath yet embrac'd *such a Scheme*, I will not dissemble my Apprehension that some *Projector* may have it in his Thoughts; and I will very frankly explain my Reasons for it, as a farther Justification of this Enquiry.

About a Year and an half ago We took Notice of a Rumour, that a *certain Gentleman* had projected a Scheme for substituting a *general Excise*, in the Room of the *Land-Tax*; upon which Occasion We thought proper to give our Readers some Extracts from the Writings of Mr. *Hampden* upon that Subject. This Apprehension was treated with great Contempt by Mr. *Walsingham*; who endeavoured to ridicule it as a false Alarm, a meer Bugbear of our own raising; in order to keep up the Spirit of Discontent; because the *Supplies* for that Year were already granted, and the Session was then drawing to an End. This deserved no Reply at that Time; for We only said that *such a Scheme* was on Foot, without designing to insinuate that it would be put in Execution that Year; yet the very next Session We saw it partly executed, by reviving the *Excise upon Salt*, to make Way for the Reduction of *one Shilling in the Pound on Land*. When this Project came under the Consideration and Debate of Parliament, a *certain Gentleman* was pleased to promise the House that the *other Shilling on Land* should be likewise taken off, if They would consent to *some Alterations in the Collection of the Revenue*. By This He was generally understood to mean the Conversion of some *other Taxes* into *Excises*; and soon after, this Hint was explained to us more at large in a Pamphlet, intitled, *A Letter to a Freeholder on the Reduction of the Land-Tax*. As this Treatise was dispersed through the Kingdom by *ministerial Authority*, and must be supposed to contain

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tain the Sentiments of *Those*, in whose Service it was known to be written, I will transcribe a Passage or two from it, relating to the Subject now before us.

“ To scatter Terrors on this Occasion, says He,
 “ much Declamation hath been made use of against
 “ a *general Excise*; as if the necessary Funds, to
 “ be provided in Ease of the *Land Tax*, must in-
 “ troduce a *general Excise*. This the *Craftsman*
 “ hath raved at in Print, and his *Patrons* have
 “ not blush'd to do it in Places, where such Fal-
 “ lacies were not altogether so becomingly intro-
 “ duced. Every one knows that *those Taxes*, which
 “ publick Necessity hath laid upon the *Importation*
 “ of *Commodities*, have been the most grievous Bur-
 “ then of the *British Commerce*. All *Home-Con-*
 “ *sumption* ought to be tax'd; but the Produce of
 “ our *Colonies*, brought hither, hath a vast Disad-
 “ vantage in paying Duty upon being landed, and
 “ receiving Drawbacks on being exported. All
 “ Goods imported are more or less subject to this
 “ Grievance; and all Duties paid the Government
 “ on Importation cost the Government 10 per Cent.
 “ for prompt Payment. In many, if the Com-
 “ modity be enter'd for *Re-exportation* within a cer-
 “ tain Time, the Factor claims a *Drawback* of
 “ the intire Duty, and thus the Præmium, which
 “ was allowed Him on *prompt Payment*, is abso-
 “ lutely and intirely lost to the Publick; by which
 “ the Nation, as the *Customs* now stand, actually
 “ loses 10 per Cent. on divers Branches of our
 “ Commerce. Besides, the Charges of *Commission*,
 “ &c. to the Planters and Merchants of our *Colo-*
 “ *nies*, which They must allow their Factors here
 “ for the Transaction of their Business at the *Cu-*
 “ *stom-house*, are a great Load upon their Trade.
 “ Other Inconveniencies arise from the Duties
 “ being

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" being paid on *Importation*, and *Drawbacks* al-
 " lowed on exporting Them again. Numberless
 " Frauds are committed. The clandestine Running
 " of Goods is greatly encouraged by this Method;
 " which if changed, the People might be conside-
 " rably eased, as well at home as in our Colonies
 " abroad. Who then will be the Sufferer, or who
 " will have Cause to complain against reasonable
 " Methods for improving the Revenue and easing
 " the People, by turning the most burthenfome of
 " the *Customs* on Importation into *Excises* on
 " Home Consumption? Our *Liberties* can be in
 " no Danger from such *Excises*. They may be
 " as safe in *this Kingdom* as in the Republick of
 " *Holland*, under the same Regulations; and none
 " will be affected by this Alteration but those *lit-
 " tle, mercenary Factors*, who from the Lust of Lu-
 " cre would have these *Customs* continued, against
 " the Interest of Trade, against the Ease of the
 " People, meerly that They may have the private
 " Advantage of *Premiums* on *prompt Payment*, and
 " *Commissions* for transacting Business at the *Custom
 " House*. But This, I am persuaded, will have so
 " little Weight with the People of *England*, a-
 " gainst their general Advantage, that I rather be-
 " lieve they will despise the Clamours and reject
 " the Persons of Those, who oppose a *common
 " Good*, from any such sordid Motives; especially
 " where there is not the least Thought of any *ge-
 " neral Excise*, nor any *Tendency* to it, nor any
 " *Increase of Officers* proposed, that may endanger
 " the *Liberties of the People*.

I have cited these Passages at large, and in their
 full Strength, that the *Author* may have no Pre-
 tence to complain of Misrepresentation, or a par-
 tial State of his Arguments. There is no Occasion
 to wrest his Words; for He speaks out very
 plainly,

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plainly, and avows Himself an Advocate for *Ex-
 cises*, though He is pleased to disclaim the Design
 of a *general Excise*; but it will soon appear, in the
 Course of this Enquiry, whether the Practice of
 turning one Duty after another into *Excises* hath
 no Tendency to a *general Excise*, and whether *this
 Method of Taxation* can be long carried on without
 any *Increase of Officers*, or any Danger to the
Liberties of the People.

The Gentleman, who answer'd * *this Pamphlet*,
 made some cursory Observations on the *Scheme of
 Excises*, as it is laid down in the Passages before
 cited; but deferr'd the particular Examination of
 it to a more seasonable Juncture; yet even the few
 Remarks, which he dropt on this Subject, rouz'd
 up the sage Mr. *Osborne*; who told us, with his u-
 sual Solemnity, that *Excises* are so far from being
Badges of Slavery, that They are the most equita-
 ble Methods of raising Taxes; and that *though
 the Words*, general Excise, *have by foolish Custom a
 frightful Idea annex'd to them*, yet a general Excise
is the most reasonable Thing in the World. He is
 pleas'd, indeed, to exclude all the *Necessaries of
 LIFE, TRADE and MANUFACTORY* from his No-
 tion of a *general Excise*; nay, He would have it
 collected by the *fewest Number of Officers possible*,
 who ought not to be permitted to enter into *private
 Houses*.—If *This can be contrived and settled*, says
 He, *a general Excise will be a national Blessing*.
 To which I reply, that We have no Objection to
meer Words, or *Sounds*, any more than Mr. *Os-
 borne*; and if either He, or his Patron, who must
 be acknowledg'd a very great Master of *Ways and
 Means*, can find out a *general Tax* to supply all
 the present Occasions of the Government, without

* *The Case of the Revival of the SALT DUTY fully stated
 and considered, &c.*

endangering our *Liberties*, or affecting the *Necessaries of Life, Trade and Manufactory*, I am ready to own it a *national Blessing*. But what is all This to the Purpose? Will Mr. *Osborne* pretend to say that the *Salt Tax*, which gave Occasion to this Dispute, did not affect the *Necessaries of Life*; or will he have the Confidence to assert that the *other Excises*, pleaded for by the *Author of a Letter to a Freeholder*, are of this Nature? No; He manifestly evades the Point in the Paper now before Me, and seems to advance Arguments in one Paragraph with no other View than to knock Them down in the next, by throwing in such Restrictions as I have just mentioned. It is, indeed, exactly of a Piece with his other Writings, which discover a Consciousness that He is engaged in a *bad Cause*, by continually shuffling between his Principles as an *Englishman*, and the Duty of his present Vocation as a *Court-Writer*.

However, this Way of Reasoning, in Favour of *Excises*, is sufficient to give us an Alarm, as it is evidently calculated to prepare us for something of that Nature, and hath induc'd me to enter immediately upon the Examination of a Point, which I apprehend to be of the utmost Consequence to *Great Britain*.

The Reader will perceive that I design this Paper only by Way of Introduction to some following Essays; in which I propose to state the Nature of *Excises*, and shew how They differ from *other Taxes*, with Regard to the general Interest of *Trade* and the *Liberties of the People*. I will likewise enquire into the Origin of *this Method of Taxation*, and shew by what Means it first was introduced and established amongst us. I will farther endeavour to prove that the *Scheme* now in Dispute tends to the Establishment of such a *general Excise*, as hath

hath been constantly opposed in this Nation by all the *great Patrons and Assertors of Liberty*.

To these general Heads I shall occasionally subjoin such Observations on particular Branches of the Argument, as my own Enquiries, the Information of others, or the Objections of my Adversaries may suggest to me, in the Course of this Debate; for I expect to have the whole *Corps of Mercenaries* turn'd loose upon me, in order to confound Truth with Numbers, Clamour and Sophistry; but I am so fully convinc'd of the Merits of the Cause, that I desire only the Attention of the Publick, and the impartial Judgment of all disinterested Men. I can only add that as I am resolv'd to spare no Pains in the Illustration of this Point; so my Readers may be assur'd that I will not suffer myself to be diverted from the Pursuit of it by any *personal Scurrilities*, or *Altercations foreign to the Purpose*.



ESSAY THE FIRST.

Some Considerations on the Nature of EXCISES, with Regard to the general Interest of TRADE.

THE Subject is, without all Doubt, oblig'd to bear the Burthen of those *Taxes*, which are necessary to defray the publick Expences of the Nation; but then particular Care should be taken, in the Manner of levying them, not to give any just Occasion of Complaint; which will be unavoidable, where the Method of Collection tends to enslaving the Subject, and subverting the Constitution; for since all that the People pay to the Commonwealth is, in reality, nothing else than the Price of those *Rights and Privileges*, which They

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enjoy under the present Government; so it is not reasonable that any, who pay their Proportion of that *Price*, should be deprived of their Share of the *Purchase*.

It often happens that the *Tax itself* does not fit so uneasy upon the People, as the *Inequality* of it, or some Severity in the Method of collecting it. If there either be any Partiality in the *Impositions* Themselves, or if one Part of the Kingdom are excluded from the Liberties, to which They have a Right in common with the rest of their Fellow-Subjects; This will certainly work Discontent in the Hearts of such Men, and raise an Envy in Them towards Those, who enjoy the Privileges, which They are depriv'd of, contrary to their natural Right. Such reasonable Discontents as Those are, which arise from the Causes above-mentioned, ought always to be guarded against and prevented with the utmost Caution. They are Evils, which spread soon and wide, carry along with Them violent Resentments, and have often proved fatal to Government itself. They take off so many Friends of it, as find Themselves affected by these Evils, and drive Them into the opposite Party; for of what Value is the best Constitution in the World to Those, who are cut off from the Benefits of it, and reduced to a State of *Slavery* in a *free Country*? Who can wonder if such Men should be provoked to join with the disaffected, and lay hold of all Opportunities to recover their antient, just and natural Liberties?

The trading Part of *Great Britain* is not only a very large and opulent, but likewise the most valuable Part of it. To their Labour and Industry it is owing that this Nation is raised from a wild, uncultivated Desert to its present Height of Riches, Grandeur and Strength. The Wisdom of our Ancestors

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cestors hath therefore been always employed in the Encouragement of *Trade*; and whenever the Necessity of the State hath required the Imposition of any Burthen on it, by Way of Subsidy, the Legislature hath taken Care that the *Trader* should be protected, at the same Time, in his Person and Property against the Oppressions of Those, who were employed in collecting those Subsidies.

I am ready to agree with the Author of a *Letter to a Freeholder*, that *those Taxes, which publick Necessity hath laid upon the Importation of Commodities, have been a very grievous Burthen on the British Commerce*; and therefore it is a Duty incumbent on *Ministers* to ease that Burthen by all possible Methods of *Frugality* and *good OEconomy*; but if our present Circumstances will not admit of any *Reduction of Taxes*, (which is the only effectual Relief) and the sole Dispute should be concerning *some Alterations in the Manner of collecting Them*, a wise People will always chuse the least of two Evils, and desire to continue under *that Kind of Taxation*, which is most agreeable to the Nature of *Trade*, and the fundamental Principles of their *Constitution*.

This leads me to the Examination of a Point, which I design to make the Subject of my present Paper, by explaining the Nature of *Excises*, and shewing how They differ from *other Taxes*.

I am sorry to observe that this Point should want any Explanation; but so it is, that few Persons except Those, who are concerned in Trade or Merchandize, or have had the Honour to represent their Country in Parliament, or to serve the Government in some publick Post, seem to be fully apprized of the Difference between *these Taxes*; and the *Letter-Writer* before-mention'd hath the Disingenuity, amongst all his general Arguments for *Excises*,

Excises, to take no Notice of the most material Objection against Them; I mean the *Laws of Excise*.

It is therefore necessary, in the first Place, to state this Affair in a true Light.

Now, in all Disputes between the *Crown* and the *Subject*, in Cases relating to the *Customs*, the Merits of the Cause are left to the Decision of Law, according to antient Usage, in the ordinary Courts of Justice; but the Conversion of those Subsidies into *Excises* puts the Trader under a *new Set of Laws*, formerly unknown to our Constitution, and, I hope I may say without Offence, not altogether agreeable to it; for the Powers given to the *Commissioners of Excise* disfranchise every *freeborn Englishman*, as far as He is a Dealer in *exciseable Commodities*.

One of the most essential Parts of our Constitution, as well as the strongest Bulwark of it, is That of *Trials by Juries*; a Privilege, which the *English Nation* hath asserted and preserved for several Ages, with Oceans of Blood and an immense Profusion of Treasure. It is This, which screens the *Small* from the Oppression of the *Great*; the *Subject* from the unjust Resentment of the *Prince*, or the Violence of his *Ministers*; and therefore all Attempts to suppress *this Privilege* are, in Effect, Attacks on our *Constitution* in one of the tenderest Parts of it, and pave the Way to the Introduction of *arbitrary Government*.

Our *English Parliaments* have always been so zealous in their Endeavours for preserving this *great Jewel of Liberty*, and transmitting it to latest Generations, that it hath been establish'd and confirm'd by the legislative Power near three score Times, since the *Norman Conquest*. It is, indeed, the most essential Privilege of *Magna Charta* itself, which

which is the Foundation of all our Liberties, and so deeply engraven in the Hearts of the People.

Give me Leave to repeat, that this great and fundamental Privilege is preserv'd to the Subject in all our Laws relating to the *Customs*, or *Duties on Importation*; but turning the *Customs* into *Excises on Home-Consumption*, according to the *Letter-writer's Scheme*, is putting the Trader under a *Set of Officers*, who have Power to interpret and execute the Laws in a *summary and arbitrary Manner*; for here the Subject is condemn'd without *Trial by Juries*, in the usual Manner, and left without any *dernier Resort of Justice*, unless it be to the *Commissioners of Appeal*, a Kind of *sine-cure, dependent Commission*; under which the Subject is tryed by his adverse Party; the *Commissioners* and their *inferior Officers* being Prosecutors, Evidence, Judges and Executioners. — Persons, invested with such a Power, and under such Circumstances, will seldom or never lose a Cause.

In all other Cases, whether They relate to *private Property*, or lye between the *Crown* and the *Subject*, the Cause is not left to the Determination of the *Judges*, tho' their * *Commission* is not so precarious as That of the *Excise*. They are under an Oath to do impartial Justice, according to Law. They must likewise have the Concurrence of the Verdict of *twelve indifferent Men in the Neighbourhood*, who are supposed to be acquainted with the *Parties*, and are sworn to try the Cause between Them, according to the Evidence given in Court. They are not obliged to follow the Direction, or Charge of the *Judge*, unless it hap-

* *In former Reigns the Judges held their Places only during the King's Pleasure; but This was found to be attended with so many bad Consequences, that it is provided by the Act of Settlement, that They shall hold Them, during good Behaviour.*

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pen to agree with their own Sentiments and Consciences. Nay farther, by a late Act for *regulating Furies*, these *twelve Men* must be chosen by *Ballot* in open Court from no less a Number than *Seventy*, to be return'd by the Sheriff; unless either Party demand a *SPECIAL JURY*, of which I have taken Notice in a former Paper.

Let us now consider the Case of the poor *Trader*. He is left to the final Determination of the *Commissioners of Excise*; who are not his *Equals*, or *Neighbours*, and therefore cannot be suppos'd to be acquainted with his *Person and Character*. They are nominated by the *Crown*, and depend upon its Pleasure for the Continuance of their Places. They are under the strictest Injunctions to make the *Improvement of the Revenue their constant Study*, and not ty'd down to the Rules of *Westminster-Hall*. So that when any Controversy comes before Them, We cannot be surpriz'd if They act many Times as if They thought it their Duty to be severe, because the more Fines They lay upon the Subject, the more Money They bring into the King's Coffers; nor that *bad Men* may be tempted to make This the Tenure, by which They hold their *Places*.

But This is not the only Objection against *Excise Laws*, with Regard to *Trade*, though I think it so material, that it ought singly to weigh down all the Arguments, which have yet been advanced in Favour of Them.

Let us therefore view this Affair in another Light.

In *Duties upon Importation*, a Man hath full Power over his Goods, as soon as He clears Them of the *Custom-House* and gets Them Home. He may dispose of Them as He pleases, without any Body's Leave, and is not subject to the capricious Humour

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Humour of every *little Officer*, who may take it into his Head, or perhaps think it meritorious, to give Him as much Disturbance as possible in the Execution of his Duty. The *Trader*, in this Case, is not liable to have his Shop, or Warehouses ransack'd, without Information upon Oath that some contraband Goods are conceal'd in them; nay, even then a Warrant must be granted by a *civil Magistrate*, and executed in Presence of a *Peace-Officer*, in Day-time only, according to usual and antient Forms of Law.

On the other Hand, by the *Laws of Excise*, no Man is at Liberty, to remove his Goods from the Place, where They were first deposited, even after the *Duty is paid*, without Leave from an *Officer* for so doing, to the great Interruption of his other Business, and often to the Prejudice of his particular Dealings and Contracts.

As the *Imprisonment of the Body* is next to the *Loss of Life*, so the *Confinement of Property* is next to *taking it away*; yet thus it is with *excisable Goods*. They are shut up in Shops and Warehouses, under severe Keepers, appointed by the *Crown*, and cannot be moved from thence, or disposed of in a fair Way of Trade, (though the *Duties have been paid*) without a *Permit*, or *Habeas Corpus*; being taken like *Felons* and condemn'd, if They are found without it. This is such an Instance of *Severity*, and such a Restraint upon *Trade*, as is hardly to be parallel'd in any *free Country*.

Industry hath its Foundation on *Liberty*; and those Men, who either are actually *Slaves*, or have Reason to believe their Freedom precarious, will never succeed in *Trade*, which thrives and flourishes most in Climates of *Liberty* and *Ease*. These keep the present Inhabitants at home, and invite others to settle amongst Them, more than the Pleasant-

ness of Situation, or the wholesome Temperature of Air. There are many Instances of fruitful and delightful Countries, which have been impoverish'd and almost depopulated, in Spight of Nature, by Severities in Government. To This it is owing that *Trade* hath been lost to *one Nation*, and obtained by *another*. We *Britons* have particularly experienced This, in former Ages, to our infinite Advantage; and I hope We shall never act so weak a Part as to adopt those Methods of Government, which have destroy'd Trade in *other Countries*, or to withdraw those Privileges and Encouragements, which have carry'd it to so great an Height in *our own*.

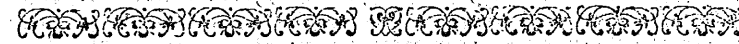
It ought likewise to be particularly consider'd, at this Time, that all the Nations in *Europe* are turning their Thoughts to *Traffick*, and even in those Countries, where the Government is absolute in other Respects, They make it their Study to ease the *Merchant*, and encourage both Natives and Foreigners to settle Commerce with Them.

Shall We, on the other Hand, encourage *their Attempts*, by laying all the Burthens and Restraints We can invent on our *own Trade*? — Is This a Time for us to clog it with new Difficulties, or to put the *British Merchants* under any farther Uneasinesses, after all the Embarrassments, Interruptions and Depredations, which They have already suffer'd with so much Patience for several Years past?

— Will not This look as if We intended to provoke Them, by all possible Methods, to withdraw from us, and settle in those Countries, where They can carry on their *Traffick* with more Freedom; or compel Them to lay it aside at home, in order to live more at Ease, and enjoy the *Liberties of their Country*, in common with the rest of their Fellow-Subjects? — How prejudicial must This
be

be to a *trading Nation*? — Will it not take off the ablest Hands from the Interest of *Trade*, and oblige Them to turn their Money into other Channels? — Is it not eternally true that the greater the Stock, and the more People are employ'd in *Commerce*, the more extensive and beneficial it will be in any Country? — This is certainly the only true Method of increasing the national Stock; and this Stock, as I observed before, is the Foundation of our national Strength and Grandeur.

Several other Reasons might be urged against *this Scheme of Excises*; but as They are of a more particular Nature, I chuse to reserve them for another Place, when I come to consider the *Letter-writer's* Objections to *Duties on Importation*, and his Arguments in Favour of *Excises*. At present, I confine myself to general Topicks; and hope I have sufficiently explain'd the mischievous Effects of *Excise Laws*, with Regard to *Trade*, and the whole Body of *British Merchants*.



ESSAY THE SECOND.

The Nature of Excises considered, with Regard to NATIONAL LIBERTY.

WE have already examined the Case of *Excises*, according to the *Letter-writer's* Scheme, with respect to the Interest of *Trade*; and if We carry our Enquiries a little farther, We shall find Them equally repugnant to the Principles of *popular Liberty*, as well as equally dangerous to the Constitution of a *free Country*.

This Point is likewise explain'd in our last Paper, as far as it concerns the *trading Part* of the Nation; which is so very considerable a Body of
Men,

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Men, in every Respect, that if their Interests only were concern'd in *this Scheme*, there would be no Occasion for any other Arguments against it.

It hath been often objected against the *Act for punishing Mutiny and Desertion*, in Times of Peace, that it is of dangerous Consequence to put *one Part* of the Nation under different Laws from the *rest*; and that Men, who are thus in a Manner cut off from the common Benefits of the Constitution, will have but little Regard for it, and may be tempted to reduce their Fellow Subjects to the same Condition with Themselves.

I apprehend that this Objection will hold much stronger against *Excise Laws*, which are indeed very much like *martial Laws*, both in their Nature and Execution; with this Difference, that whereas *martial Laws* are continued only from Year to Year, *Excise Laws* are commonly made perpetual, or become so at last. Besides, it will be allowed, I suppose, that as *Trade* is more beneficial to the Kingdom than a *standing Army*, so the *British Merchants* will always be more popular than *military People*, and find more Adherents, when their Interests are essentially concerned. They are the Heart-blood of the Body-politick, which circulates thro' every Part of it; and whatever Hardships are laid upon them will diffuse Themselves in the same Manner through the whole Mass of the People.

I have said thus much to explain my former Observation, that the Fate of the whole Kingdom depends, in a great Measure, on the Welfare of the *British Merchants*.

Let us however consider *Excises* in a general View, as I promised at the Beginning of this Paper, and without any Regard to *mercantile Persons*.

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The *Letter-writer* tells us, in Behalf of his *Scheme*, that *our Liberties can be in no Danger from such Excises*. I wish He had thought fit to explain Himself a little farther, and let us know what He means by the Word *Liberty*; because it is an equivocal Term, and some Persons seem resolved to make us accept of it in the lowest Sense. As the *Letter-writer* is an Advocate for these *honourable Gentlemen*, He may perhaps mean that We are in no Danger of being *shut up in Dungeons*, or *chain'd to Oars*, but shall be left at full Liberty to *live, or starve where We please*. This, I say, may be his Meaning; for He may argue, with his usual Acuteness, that *our Liberties cannot be said to be taken away, whilst our Bodies are free*; and I must do Him the Justice to acknowledge that this Kind of *corporal Liberty* may not be in any immediate Danger from *this Project*. But He must give me Leave, at the same Time, to observe that This is not the Sense, in which I always understood the *Liberties of Great Britain*; for as *Poverty and Slavery* are commonly and very justly join'd together, so I can never think, or speak of *Liberty*, without annexing some Ideas of *Ease, Plenty, and Prosperity* to it. Why do We always chuse to call ourselves a *free and a flourishing People*? Is it not because We apprehend Them to be necessary Consequences of each other? They are, indeed, convertible Terms; and as no People can be truly said to be in a *flourishing State*, when They are not *free*, so They cannot long continue to be *free*, when They cease to *flourish*.

If this Reasoning is just, it will follow that a *free People* ought to be loaded with as *few Taxes* as possible, and Those to be levied in a Manner agreeable to their Constitution; nay, that They will lose all the Advantages and even the Denomination

mination of *Freemen*, when either the Weight of *Taxes* themselves, or the *Manner* of collecting Them, reduces Them to *Beggary* and *Dependence*, which are properly the Circumstances and Characteristicks of *Slaves*.

When I mention *Poverty* as a Mark, or Badge of *Slavery*, I am not insensible that antient History furnishes us with several Instances of *great States*, which not only flourished under a *general Poverty*, but even ow'd the Preservation of their *Liberty* to it. Of this Sort was the famous Republick of *Rome*, and several States of *Greece*. But let it be remember'd that This was owing to the Policy of their Governments, which made *Poverty* and *Contempt of Riches* the most shining Instances of heroick Virtue. Nor was this Principle calculated only for the meaner Sort of People; but *every Man*, as the Abbot *de Vertot* observes of the *Romans*, *thought Himself sufficiently wealthy in the Riches of the State, and the Generals, as well as the common-Soldiers, received their Subsistence only from their own little Patrimony, which they cultivated with their own Hands*. Such a State of *Equality* as This made *Poverty* honourable, instead of scandalous, and rais'd an Emulation amongst all Ranks of People to serve the Publick, without any View to private Advantage. This glorious Principle was carried to so great an Height in those Ages, that it was common to see Men lay down the Command of *victorious Armies*, the Trust of the *publick Treasure*, and other *high Offices of the State* as poor, or poorer than They went into them, and return to the *Plough*, from whence They were call'd to the Service of their Country. Besides, the *Poverty* of those antient Heroes was made easy to Them by the fashionable and prevailing Habits of *Temperance* and *Frugality*. It did not consist in the Want of the

common Necessaries and Conveniencies of Life, like the *Poverty* We are speaking of, but only in an Abstinence from all *Superfluities* and *Extravagance*; for as soon as *Luxury* and *Ambition* had made Them *really necessitous*, and their Necessities *corrupt*, They soon became a Prey to the Invaders of their *Liberties*.—But it is ridiculous to compare *those Times* to the *present*, or *their Governments* to *ours*, whose Constitution and Maxims of Policy are so very different. I mention it only to obviate such an Objection, and shall now return to the Subject of this Paper, without any farther Digression.

As the Riches and Strength of this Nation are undeniably owing to our *Commerce*, so it is equally certain that our *Commerce* is supported by the Produce of our Lands, both at home and abroad, which turns the Ballance of *Trade* in our Favour. Whenever therefore the Price of our *Commodities* and *Manufactures* is so far advanced by high Duties and Incumbrances upon them, that other Nations can afford to undersell us, and drive our Merchants out of foreign Markets; the Consequence must be, that our *Riches* and *Power* will sink away with our *Trade*; a general Scene of *Poverty* will spread itself by Degrees amongst all Ranks of People; and I am afraid it will appear that *our Liberties* will decline in Proportion.

I find myself running back again to the Subject of *Trade*; and, indeed, the *Liberties* of the whole Nation are so closely connected and interwoven with it, that it is impossible to divide Them intirely from each other.

But whatever may be thought of *Commerce*, or the *Merchants*, there is one Point in the *Scheme of Excises*, which affects us all, as *Englismen* and *Freemen*, in the most sensible Manner, however separate from, or unconcern'd in *Trade*; I mean the

Number

Number of Officers, which must be quarter'd upon us for that Purpose.

It is agreed on all Hands that the Happiness of this Nation consists in being governed by Laws of our *own making*; That is, by our *Deputies*, and *Representatives*. This is the fundamental Principle of our Constitution, on which all our *Liberties* and *Properties* depend. Whatever therefore tends, in any Degree, to the Infringement of the Privileges and Independency of *that Assembly*, is sufficient to give us a reasonable Jealousy, and ought to be oppos'd with the utmost Vigour.

The great Burthen of our *national Debts*, and the Multiplicity of *Officers*, occasion'd by Them, besides a numerous *standing Army*, have already given the *Crown* a prodigious Addition of Power, unknown to our Forefathers. The present Number of *these Officers*, *civil* and *military*, is so very large, that it is impossible to make any just Computation of Them. Most of these Gentlemen are absolutely dependent on the *Crown*, which hath the sole Power of putting Them in and turning Them out of their Employments. Many of them are Persons of such distinguish'd Figure, Fortune and Interest in their respective Counties, that They are either chosen *Members of Parliament Themselves*, or have a very great Influence in the *Election of others*. The subaltern Part of Them have likewise a proportionate Interest, which They are oblig'd to make Use of, whatever may be their natural Principles, according to the Direction of their *Superiors*.

Perhaps, it may not be proper, or safe, to explain this Point any farther, with Regard to the *Officers already established*; but I hope every *Englishman* is at Liberty to offer his Sentiments against the *Increase of them*, especially Those of the *Excise*.

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The *Letter-writer* told us, at the Beginning of last Summer, *that the Liberties of the People will not be affected by six hundred Salt Officers*; to which it was answer'd at that Time, and may be repeated now, *that the Liberties of such a Nation as This cannot, indeed, be over-run by six hundred Salt Officers only*; but then it was ask'd whether *such a Number, added to the vast Multitude before subsisting, was of no Weight in the Scale*; or *why the Clause, to restrain Them from voting in Elections, was rejected*? And *whether this Method of Reasoning would not justify the Addition of six hundred more, every Year, till at last They swarm like Locusts over the Land, and render a military Army unnecessary to execute any Purposes*?

The *Letter-writer* likewise told us, in the Passages formerly cited, *that there is not any Increase of Officers proposed, that may endanger the Liberties of the People*.

This is a very ambiguous Form of Expression, and it is difficult to determine whether He means, that there is *no Increase of Officers proposed AT ALL*; or *no SUCH INCREASE as may endanger the Liberties of the People*. If He means the latter, as I am inclin'd to think He does, the same Questions will recur, that were ask'd concerning the *six hundred Salt Officers*; and He would do well to inform us how far *these new Levies* are to be carry'd on; what is the *Compliment* propos'd; or whether We must not expect to see any Stop put to Them till all our *Taxes* and *Duties* are convert'd into *Excises*. We might likewise ask very properly, in this Place, whether such a gradual Progression from Year to Year hath no *Tendency to a GENERAL EXCISE*? — But of That We design to speak more fully in another Place.

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If the *Letter-writer* means that *these additional Excises* will not make *any Increase of Officers* necessary, We ought to look upon it only as a *Sugar Plumb*, to make us swallow down so *bitter a Potion*; for I am very well assur'd, by Persons conversant in these Affairs, that it is impossible for the *present Officers*, numerous as They are, to execute it in such a Manner as to answer the Ends proposed by it. Nay, should the *honourable Gentleman*, who is said to design us this Favour, undertake to execute it at first without any *additional Officers*, He will soon find it impracticable; and when the *Scheme* it self is once establish'd, an *Increase of Officers* will be easily obtained, if it is found necessary.

I can think of but *two Objections*, that can possibly be made against the Arguments advanced in this Paper, concerning the Danger of *Excises* to our *national Liberties*.

In the *first Place*, it may be objected that the *Officers in the Receipt of the Revenue* are already prohibited, by several Acts of Parliament, from *intermeddling in Elections*; and therefore all our Apprehensions, on that Account, are vain and groundless.

To which I reply, that They are not prohibited by these Laws from *voting Themselves*, but only from tampering with and influencing *others*. Besides, it is notorious from Experience that all the Acts of Parliament in the World, with all the Penalties annex'd to them, have never and will never be able to suppress this unwarrantable Practice. I could mention *some late Agents for Elections*, whose whole Interest depended on their Power of recommending Persons to *Offices in the Revenue*. But This is needless at present; for even the *Letter-writer* Himself (if I do not mistake his Mean-

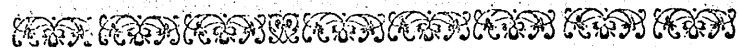
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Meaning) seems to acknowledge the Influence of *these Gentlemen*, when He tells us *that there is no Increase of Officers proposed, that can endanger the Liberties of the People*. Nay, I will go still farther, and even suppose that all Persons concern'd in the *Collection of the Revenue* will conform Themselves strictly to the Letter of the *Law*, and refrain from *intermeddling in Elections by Word, or Writing, or Message*; yet, even in that Case, They will have an Influence by Virtue of their *Employments*; and many People under their Power (such as *Ale-house Keepers* and *little Retailers of exciseable Commodities*) will be induced to vote agreeably to their known Inclinations, from the Dread of being harass'd and molested by Them, on some future Occasion.

Another Objection, which may possibly be made to our Arguments, is, that if *Custom-house Officers* will venture to break thro' the Laws, They will have as much Influence over *Elections* as *Excise Officers*, and therefore our *Liberties* can be in no more Danger from *one* than the *other*; but This Objection is partly answer'd already by what We have said in our last Paper, concerning the *Laws of Excise*; which make an essential Difference in the Case. Besides, We are ready to allow that *Custom-house Officers* have had too much Influence in several Counties, particularly in *Cornwal*; but their Power is chiefly confin'd to *Sea-Port Towns*, and *Boroughs along the Sea-Coast*; whereas a general Conversion of *Customs* into *Excises* will spread Them through all the *inland Parts of the Kingdom*; and if That should ever come to be the Case, I leave every impartial Man to judge *whether our Liberties will be in no Danger*.

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ESSAY



ESSAY THE THIRD.

An Enquiry into the Origin of EXCISES, and the Methods, by which They were first introduced and established in this Kingdom.

IN former Times the Kings of England, like other Gothick Princes, supported Themselves by their Demesnes; or those Estates, which were allotted to Them, upon the Partition of conquer'd Lands; but, in Proceſs of Time, thoſe Revenues being alienated from the Crown, and granted away to Miniſters and Favourites, our Kings were obliged to ask Aids and Subſidies from their People. It hath been Matter of Diſpute whether the antient, or modern Way of providing for the Crown is moſt agreeable to the Eaſe and Dignity of the Prince, as well as the Liberties of the People. Thoſe, who have written in Favour of an hereditary Land Revenue, give for their Reaſons that it is more honourable for the King to ſubſiſt upon an Eſtate, which He can call his own, than upon the Labour, Manufactures and Trade of his Subjects; and that what He received by thoſe Tenures came chearfully from the People, becauſe They had good Bargains from the Crown. On the other Hand, it is alledged that the personal Service, by which the People held their Eſtates, was very oppreſſive, and kept Them in a State of Servitude and Dependency on the Crown; that bad Kings, who had ſuch large Revenues of their own, might be tempted to make Themselves abſolute, as ſeveral had endeavour'd to do; and that the Liberties of the People are more ſecure, whiſt the Prince is oblig'd to rely on Them for his Maintenance and Support.

port. Theſe Arguments, no doubt, would be allowed to carry a great deal of Weight, if We could always be ſure of having a wiſe, honeſt and uncorrupt Parliament; but as this Diſpute is not of any immediate Conſequence to the preſent Enquiry, I mention it only by Way of Introduction to the following Eſſay.

Dr. D'Avenant obſerves very juſtly, " that thoſe " Loads upon Industry, high Customs, and what " we call Excises were on foot in the Roman Em- " pire and amongſt the Eastern Kings, but not " thought of in theſe Gothick Settlements. It is " true, ſays He, from the Time Kings have deſired " greater Armies than their Crown Revenues would " maintain, ſuch Impoſitions have been revived in " this Part of Europe.—He proceeds thus.

" Theſe Kind of Taxes, from which this Side " of the World had been exempt for ſeveral A- " ges, were renewed by ambitious Princes, who " had great Thoughts and a ſmall Territory; of " which Kind were Ferdinand and Alphonſo of Ar- " ragon, Kings of Naples, and Lodowick Sforza, " Duke of Milan; who harras'd their Countries " with theſe Sorts of Duties to ſuch a Degree, that " at laſt it produced an univerſal Deſection of " their People. By theſe Ways and Means of rai- " ſing Money, Lodowick Sforza had heap'd up ſuch " a Maſs of Wealth, that not eight Years before " Milan was taken, He ſhew'd ſeveral foreign Mi- " niſters, by Way of Oſtentation, (beſides Jewels " and other Sorts of Riches, in no ſmall Quanti- " ties) to the Value of one Million, five hundred " thouſand Ducats; a vaſt Sum for thoſe Times. " The Kings of Naples had likewiſe ſcraped up " a great Treasure, by the like Methods; but " what did all This end in? Theſe Exactions had " ſo provoked the People, that neither the Inno- " cence

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“ cence and Virtue of *Ferdinand, Alphonso's* Son,
 “ nor the dark Wisdom and Subtleties of *Lodowick*
 “ could avail them in time of Danger; inso-
 “ much that they both lost their Dominions to the
 “ *French*, without hardly striking a Blow. The
 “ Necessities, introduced by the long Wars in *Italy*,
 “ brought *these Sorts of Taxes* more in Vogue, and
 “ They were chiefly made Use of by the *little*
 “ *Princes* there, who erected to Themselves Tyrannies
 “ in several Cities. Not long after, *this Way*
 “ of raising Money got Footing in *Spain*, and the
 “ Tax was called the *Alcabala*; by which the King
 “ was to have the tenth Part of all, that was sold,
 “ or exchanged. It was first laid towards defray-
 “ ing the Expences of the Wars of *Granada* against
 “ the *Moors*, and continued for some Time, though
 “ the War was ended; but by the Authority of
 “ that great Minister, Cardinal *Ximenes*, it was a-
 “ bolished. They had likewise Taxes upon the
 “ Consumption, long ago, in *France*, as in the Reign
 “ of *Chilperic*; which the People thought so bur-
 “ thensome, that many deserted their Country up-
 “ on that Account, and We hear not of them a-
 “ gain in their Histories, till some Ages after.

“ And as to *Excises, Gabels, and high Duties*
 “ upon Trade, They were unknown amongst the
 “ Founders of the *English Government*, or of the
 “ Kingdoms round about us.

The same Gentleman observes, in another Place,
 “ that *France* was once upon a right Foot, in Re-
 “ lation to its *Liberties*; but that They, who pe-
 “ ruse their Histories with Care, will find that
 “ arbitrary Power did not so much bring in *high*
 “ Taxes, as that *high Taxes* introduced arbitrary
 “ Power; for when that golden Idol of an im-
 “ mense Revenue was set up, all the Nation bowed
 “ to it.

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I have quoted these Passages from a very good
 Judge of Trade, to let my Readers see his Opinion
 upon this Subject. It is true, indeed, that He
 mentions *Customs* and *Excises* together, without
 making any Distinction between Them; because
 his Design was to shew the mischievous Consequen-
 ces of both to the Interest of Trade; but as the
 present Dispute lies between *these two Kinds of*
Taxing, and I have undertaken to prove the Pre-
 ference of one to the other, it is necessary to ex-
 plain this Point a little farther.

The *Tributes, Aids, or Subsidies*, which our
 Ancestors granted to their Kings, for the current
 Service of the Government, upon the Alienation of
Crown Lands, consisted in certain Duties on the
 Importation, or Exportation of Goods and Mer-
 chandize; which in Length of Time obtained the
 Denomination of *Customs*; because those Duties had
 been usually, or customarily paid; but *Excises* are
 Inventions of so modern a Date, that the very
 Name is not to be found in our *Law-books* till a-
 bout the Middle of the last Century.

The first Attempt to introduce *these Taxes* into
England was in the Year 1626, by Way of Com-
 mission, under the great Seal; but the Parliament
 remonstrated against it as illegal, because without
 Consent of the People, and several of the Members,
 in their Speeches, inveigh'd against that Manner
 of Taxation. The best Account of that Affair,
 which I have seen, is in a Book, intitled, *the Case*
of the Bankers, &c. written by Mr. Turnor, a
 Barrister of *Gray's-Inn*; from which I think it pro-
 per to give my Readers the following Extracts.

“ A Commission of EXCISE, says He, was
 “ issued to thirty-three Lords, and others of the
 “ Privy-Council; in which They are commanded
 “ to

“ to raise Money by *Impositions*, or * *otherwise*, as
 “ They in their Judgment shall find to be most
 “ convenient; but because This was without the
 “ *Consent of the PEOPLE*, it was adjudged by both
 “ Houses *contrary to Law*, and the Lords desired
 “ that this *Commission of Excise* might be cancell'd,
 “ and shortly after it was cancell'd by the King,
 “ and thereupon brought so cancell'd into the
 “ *House of Lords* by the *Lord-Keeper*, and by the
 “ *Lords* so sent to the *Commons*.

He adds that, “ when *Subsidies of a new and*
 “ *extraordinary Nature*, have been heretofore agi-
 “ tated in Parliament, though for the necessary
 “ Defence of the Realm, yet the *Commons* of that
 “ Age have answer'd, that They *durst* not agree
 “ thereto, till They had conferr'd with the *Coun-*
 “ *ties and Boroughs*, for which They served;
 “ *which Sir Edward Coke also saith is a Law*
 “ *and Custom of Parliament*. Nay, when the Point
 “ debated hath been of Concernment to *one par-*
 “ *ticular Body of Men* in the Kingdom, as the
 “ *MERCHANTS, &c.* the *Commons* would deter-
 “ mine nothing therein, till They had first con-
 “ sulted the *MERCHANTS* Themselves, how far
 “ the Matter might stand with their Profit and
 “ Convenience.

Thus was the first Attempt to introduce *Excises*
 in this Kingdom defeated by Parliament, out of
 Regard to *Trade* and a Tenderness for the *British*
Mer-

* Sir Edward Coke observed, on reading the *Commission* in
 the House, that the End of it was *Excises*.— It is true, said
 He, it is but a Power to levy Money by *Imposition*. We do
 not find any Thing raised; (That is left to your Lordships;) *but*
 a *Commission* to levy Money by *Imposition*, or otherwise;
 give us Leave to fear that *Excise*, and whatever is comprehen-
 ded in it, was intended.
 See *Rushworth's Collections*. vol. 1. p. 613, 615, 616.

Merchants; but the next Effort had more Success,
 in the Times of our *civil Wars*; when the *Parlia-*
ment, having tried all other Methods of raising
 Money to pay their Army, were obliged to make
 Use of an *Excise*; yet though They pleaded *abso-*
lute Necessity, in Excuse for this Expedient, and
 continued it only from Month to Month, the Exe-
 cution of it rais'd a *Sedition* in *London*, and no-
 thing but a *large standing Army* could have forc'd
 it down upon the People even at that Time, when
 They were generally disaffected to the *Court*, and
 sided with the *Parliament* against it.

I beg Leave, in this Place, to quote a Passage or
 two from *Howel's Letters*; which were written at
 that Time, and contain some very pertinent Obser-
 vations on the same Subject.

In one of these Letters to a Friend at *Brussels*,
 after giving an Account of the great Confusions a-
 mongst us here, He goes on thus. “ Who would
 “ ever have thought that the *Excise* would have
 “ taken Footing here; a Word, I remember, in
 “ the last Parliament save one, so odious, that when
 “ Sir *Dudley Carleton*, then Secretary of State, did
 “ but name it in the *House of Commons*, He was
 “ like to have been sent to the *Tower*, although
 “ He nam'd it to no ill Sense, but to shew what
 “ Advantage and Happiness the People of *England*
 “ had over other Nations; having neither the *Ga-*
 “ *bels of Italy*, the *Talles of France*, or the *Excise*
 “ of *Holland* upon Them; yet, upon This, He
 “ was suddenly interrupted, and called to the *Bar*.”

— This Letter was dated August the 2d, 1644.

In another Letter, sent to *Amsterdam*, He says;
 “ They have mutyned in diverse Parts about the
 “ *Excise*; a Bird, that was first hatch'd in *Holland*.
 “ Here in *London* the Tumult came to that Height,
 “ that They burnt down to the Ground the *Ex-*
 “ *cise*”

“ *cise-House* in *Smithfield*; and God grant; says
 “ He, that our *Excise* here may not have the same
 “ Fortune as Those in *Holland*, to become *perpe-*
 “ *tual*; or as the new *Gabel* of *Orleans*, which be-
 “ gan in the Time of the *League*, and continueth
 “ to this Day, notwithstanding the Cause ceased
 “ about threescore Years since; touching which a
 “ pleasant Tale is recorded of *Henry the great*;
 “ who, some Years after Peace was establish’d
 “ throughout all the whole Body of *France*, going
 “ to his own Town of *Orleans*, the Citizens pe-
 “ tition’d Him that the *new Tax* might be abo-
 “ lish’d. The King ask’d, *who impos’d it upon*
 “ *Them?* They answer’d, *Monfieur de la Chartre*,
 “ during the Time of the civil Wars of the *League*,
 “ who was now dead. The King reply’d, *Monfieur*
 “ *de la Chartre leagu’d you; let Him then unleague*
 “ *you, for my Part* — Dated Sept. the 2d, 1645.

King Charles the first takes Notice of this extraordinary Step, in one of his Declarations, and charges the Parliament with imposing *insupportable Taxes and odious Excises upon their Fellow Subjects*; though He afterwards made Use of the same Method Himself. Thus was the whole Kingdom saddled with *Excises* by two different Authorities, at the same Time; and my Lord Clarendon observes upon it, *that both Sides made ample Declarations, with bitter Reproaches upon the Necessity, that drew on this Imposition, that it should be continued no longer than to the End of the War, and then laid down and utterly abolished; which few wise Men, says He, believed would ever be.*

Excises being thus introduc’d amongst us, during the *civil War*, We cannot be surpriz’d to find the same Method of *Taxing* continued and establish’d after the *Restoration*; for it was natural for the

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Court Party to build upon such a *Precedent*, as all Parties are apt to do, and to argue that it would be unreasonable and highly disrespectful to refuse his Majesty the *same*, or the *like Duties* with Those, which had been laid upon the People, under an Usurpation, by the pretended Assertors of *Liberty*; especially since his Misfortunes and long Exile, with the particular Circumstances of those Times, had put Him under great Necessities for Money. This, I say, was a plausible Argument, and nobody can wonder that it prevail’d in the first Honey-Moon of Joy, upon that great Turn of Affairs; but the Methods and Artifices, by which the *Court* accomplish’d their Scheme, deserve a little farther Consideration.

The *Court of Wards* had long been a most terrible Grievance to the whole Nation; as it subjected every Man’s Estate to the Power of the *Crown*, and made the landed Men of *England* little better than *Tenants for Life*. The *House of Commons* had often endeavour’d to get *this Court* abolish’d, and soon after the *Restoration* renew’d their Instances to that Purpose; but first of all it was necessary to give the King an Equivalent for it; and, after several Deliberations on that Subject, it was agreed to settle 100,000 *l. per Ann.* on the *Crown*, in Lieu of the *Court of Wards*. Several Schemes were likewise offer’d for raising this Money; but at last They resolv’d to lay it upon *Land*, and appointed a *Committee* to settle an *equal Rate* upon every Country towards it.

It deserves a Remark, that this Sum of 100,000 *l. per Ann.* was above as much again as the *Crown* gain’d by the *Court of Wards*; for though it was an intolerable Grievance to the Subject, yet as the *Wardships* were commonly granted away to *Mini-*

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sters and Favourites, the King got but little by Them Himself, besides Ill-will.

However, the *Parliament* did not stick at the Price; but were resolved, as We shall see immediately, to free Themselves and their Country from the Dominion of such an *arbitrary Court* at any Expence.

The *Committee*, having settled a *new Rate*, reported it to the House, in Pursuance of their Order, and it is enter'd in the *Journal*; but, in the mean Time, the King was advis'd by his *Ministers*, or some *ill-designing Projectors*, who always swarm about Courts, to ask for a Grant of the *Excise upon Beer and Ale*, instead of the *Equivalent on Land*. They represented to Him that the *Excise* would bring in five or six Times as much as the *Commons* propos'd to give Him in the *other Method*; and, perhaps, some Arts might be made use of to draw the *Land-holders* into this Scheme, by terrifying Them with the Prospect of a *Land-Tax*, which would be a perpetual Mortgage and Incumbrance on their Estates. Be That as it will, the King was encouraged to attempt it, and boldly ask'd for the *whole Excise* at once; That is, for one *Moyety* of it to be settled *in Fee on the Crown*, as a Recompence for abolishing the *Court of Wards*, and the other *Moyety on Himself for Life*. The *first Part* of this Scheme pass'd very easily, by bribing some of the Members and threatening others with a Dissolution. But at first a Negative was put on the *latter Part* of it; which enrag'd the Court to a great Degree; though the *Moyety*, which They had already obtained, amounted to 300,000 *l.* instead of 100,000 *l.* propos'd by Parliament. However, by renewing their *Bribes* and *Menaces of a Dissolution*, They carried their other

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Point likewise, and got the *whole Excise* settled on the King, before the Session ended.

Thus was *one Grievance* entail'd on us, in the Room of *another*. Whether We gain'd any Thing by the Bargain, let the Publick determine; but I will venture to give my Opinion that if the *Excise upon Beer and Ale* should ever be made the Foundation of a *general Excise*, as *some Persons* too visibly design it, the Continuance of the *Court of Wards* would have been a more tolerable Evil; for *That* chiefly affected the richer Sort of People; but a *general Excise* will not only be a gnawing Canker on our *Lands*, but likewise such a Burthen on our *Manufactures* and *Navigation*, as must in Time destroy our *Trade*, and with it the *Riches*, *Power* and *Liberties* of the whole Nation.

The wise and honest Part of that Parliament were aware of This, and therefore oppos'd the *Excise*, as a Monster big with many fatal Evils; but the *servile* and *mercenary Herd* were too numerous, and carried all before Them.

The only remaining Comfort was, that *one Moyety* of this extraordinary Tax was to determine with the *King's Life*; and This was made an Argument against the *Exclusion Bill* by the *Court Party*; who endeavour'd to extenuate the Dangers of a *Popish Successor* on that Account. They urged that the Determination of so large a Part of the Revenue, upon the King's Death, would render his Brother incapable of forcing his *Religion* upon us; and there would, no doubt, have been some Force in the Argument, had a *Moyety of the Excise*, actually determin'd, when it ceased by *Law*; but when King *James* succeeded to the Throne, the Parliament was in so good an Humour, (as Parliaments generally are, at the Beginning of a Reign) that They not only gave Him the *whole Excise*, which

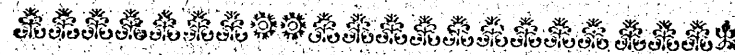
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his *Brother* enjoyed, but likewise an additional Duty upon *Wine, Tobacco and other Commodities*. This, indeed, ceased for the present with the unfortunate Reign of *that Prince*, when our *Laws and Liberties* received a new Confirmation, and many Grievances were redress'd by the *Bill of Rights*; but the *whole Excise upon Beer and Ale* was continued to King *William*; and more than one Attempt was made, in his Reign, to extend it into a *general Excise*, under the old Pretence of *Necessity*, to carry on the War, which was then breaking out against *France*; but this Design was so vigorously oppos'd by many Persons, the most zealously affected to *Liberty* and the *Revolution*, that the *Projectors* were oblig'd to lay it aside. Amongst these honest Patriots were the late excellent Lord *Sommers*, Mr. *Hampden* and Mr. *Locke*; the *two last* of whom have left their Testimonies against it in Print. Mr. *Hampden's* Treatise upon this Subject has been of great Use to me already; and I shall have Occasion to take the same Liberty with Mr. *Locke*, in some following Papers.

The several Vouchers and Authorities, with which I thought it necessary to corroborate this Discourse on the *Origin of Excises*, have already swell'd it to so great a Length, that I am oblig'd to conclude a little abruptly with a short Recapitulation of the whole.

It appears from the preceding Deduction that *this Kind of Taxing* was unknown to the Founders of our Government; and disagreeable, at least, to the fundamental Institutions of it; that it came originally from the *Eastern Parts* of the World, where *absolute Monarchy* prevails, and was first introduced into *Europe* under the *Roman Emperors*; after the Commonwealth was intirely destroy'd; that from *Italy* it was carried into *Spain*, and from thence

thence found its Way into *France*, during the Confusions of the *League*; that the first Footing it got in *England* was likewise in the Time of a *civil War*; that the legal Establishment of it, after the *Restoration*, was procur'd by a Trick of the Court; and that the farther Extension of it hath been constantly oppos'd by the Patrons of *Liberty*, even in Times of the *greatest Necessity*. It is therefore hoped that in Times of Peace, when there can be no extraordinary Occasion for raising Money, We shall not be oblig'd to make Use of an Expedient, which is so repugnant to the Nature of a *free Government*, and the Interest of a *trading Nation*.



ESSAY THE FOURTH.

The Nature of a GENERAL EXCISE considered, in View to the present Scheme.

THE *Advocates for Excises* are sensible that the Word itself hath an odious Sound and a very disagreeable Idea annexed to it. This puts Them to the Trouble of some Prevarication, and obliges Them to disown the *Name*, whilst They are pleading for the *Thing*. It is pleasant enough to observe how They are forced to shuffle and mumble the Thistles, upon this Occasion. Sometimes, They represent the *Scheme* itself as a *meer Fiction*, or *Chimera* of our own Brains; and yet dare not give it up, in direct Terms. At other Times, They complain of *popular Prejudices*, and *imbibed Opinions*, which give us an Advantage over Them in the Argument. Now, these very Complaints are tacit Confessions, at least, of *such a Design*, and sufficiently justify the Alarm it hath given us; for why should They complain of *these Prejudices*,

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judices, unless They stood in the Way of some Project in Agitation; or, indeed, from whence can They arise, but from the Experience of the People that *such Taxes* are grievous and burthensome to Them? For this Reason, the very Name of *Excises* puts Them out of Humour, and reduces Them to the Necessity of recurring to their old Expedient; for in order to avoid this popular *Odium*, They affect to dissemble the Knowledge of any *such Project*; though the whole Town rings with it, and a *certain Gentleman*, as I am informed, hath at length publicly avowed it. They do not, indeed, pretend to deny that there may be a Design of *improving the publick Revenue, by making some Alterations in the Method of collecting it*; but if We should ask Them in what *these Alterations* are to consist, I believe They would be somewhat puzzled to give us any Answer to the Purpose; for I cannot apprehend how the Revenues can receive any *considerable Improvement*, without laying some *additional Burthen on the People*; and I must here beg Leave to repeat an Observation, which I made before, *that the Manner of collecting a Tax may prove more grievous to a free People than even the Tax itself*.

In order therefore to obviate all such ridiculous Evasions, I will tell Them very plainly what I mean by *Excises*; That is, *all Impositions on Home-Consumption, which are collected by particular Officers under the Crown, and subject to the LAWS of EXCISE*.

It is absolutely indifferent to us, whether *such Impositions* are called *Excises, Inland Duties*, or any other Name; for an *Inland Duty*, under the *Laws of Excise*, is the very same Thing to all Intents and Purposes with an *Excise*, except in the *Sound* of it.

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I mention the Term, *Inland Duty*, because the *honourable Gentleman* was pleased to make Use of it Himself, about eight Years ago, when the *Customs on Tea, Coffee and Chocolate* were converted into an *Excise*; and it is very remarkable that in the *Act*, made for that Purpose, the Word *Excise* is very cautiously avoided, though the *Powers of Excise* are granted in as full and ample Manner as any *Excise Law* whatsoever; *all the Powers, Penalties and Forfeitures, contained in the Act of the 12th of King Charles II, or ANY OTHER LAWS now in Force, relating to Ale and Beer, or other Liquors, being transferr'd to this Act*. The Judgment of the *Commissioners* are declared *final*, and not liable to be removed by *Certiorari* into the Courts of *Westminster*.

It is proper to acquaint the Reader that when *this Act* was made, it was proposed to appoint *Commissioners* on Purpose for managing *these Duties*; but at present They are collected by the *Officers of Excise*; and will any Man pretend to say that an *Inland Duty*, under these Circumstances, is not properly an *Excise*, in the true and natural Sense of that Word?

As *that Act* will probably be made the Groundwork of the *present Scheme*, if it should ever be carried into Execution, and the *worthy Gentleman*, who hath the Honour of being thought the Projector of it, is now made a *Judge* over the Properties of his Fellow-Subjects, which He had before subjected to *this Jurisdiction*, I could wish that Mr. *Basket* would be pleased to print a new Edition of it, for the Use and Contemplation of his Countrymen at this Juncture.

I have been informed that an Attempt was made, in the last Reign, to extend the *Laws of Excise* to all Cases relating to the *Customs*; and if

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that Scheme had taken Place, We should have entertain'd just the same Opinion of it, though those Duties had still retain'd the Name of Customs; but the Merchants had so much Interest at that Time with the Ministers, that the Project was laid aside, upon their Representation. I hope the same Regard will be paid to Them at present, and that We shall never be in the Case of the Romans, upon the Declension of that Commonwealth; when the Abbot de Vertot observes that *it was Colour sufficient for rising the People and laying new Imposts, if They did but give those Exactions a new Name; * cujus modò Rei Nomen reperiri poterat, hoc satis esse ad cogendas Pecunias.*

But if our Projectors should think it necessary to christen their Scheme by a new Name, in order to make it go down the more easily, let me advise Them to call it an IN-LAND TAX, which I think a more proper Name than an *Inland Duty*, and I wish it may not prove the heaviest Tax, that ever was laid upon the Lands of England.

I have said thus much to prevent all future Mistakes and Prævarications about the Meaning of the Word *Excises*; for what the ministerial Writers have hitherto produced on this Subject, consists of nothing but little, low Attempts to confound all Taxes together, and to make the People believe that there is no real Difference between them. Let me therefore repeat it once more that when I speak of *Excises*, I mean only those Duties, which, being subject to the LAWS OF EXCISE, deprive my Countrymen of their ancient Right to a TRIAL BY JURIES; and if the Advocates for *Excises* would be thought to write any Thing to the Purpose, let them come directly to this Point.

* *Cæsar de Bell. civ. lib. 3.*

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But it will be objected, perhaps, by these Gentlemen, that supposing my Definition of *Excises* to be just, it does not follow that there is any Design of introducing a GENERAL EXCISE; or that their Scheme hath any Tendency to it.— I chuse to quote the very Words of * one of these Writers, who seems to be the Captain of the Band, and was the first, who broached this Scheme without Doors, as his Patron had done just before within Doors. At present, indeed, He seems to decline the Lists, when the Dispute is most seasonable; but, perhaps, He may design to make his Appearance in a compleat Treatise on the Subject. If That should be his Intention, I must beg the Favour of Him to publish it within such a reasonable Time, that We may have an Opportunity to reply, if We see Occasion, before the Parliament meets. For this Reason, I began the Enquiry in Time, that the Subject might be fully discuss'd on both Sides, and I desire the Publick to take Notice that I now give him a second fair Invitation.

I thought this Digression necessary to put my Readers on their Guard against *foul Practice*, and shall now return to the Point in Hand.

I don't know what the Gentlemen on the other Side may understand by a *general Excise*; but I think a Nation may be properly said to be under such a Calamity, when the *Necessaries and Conveniences of Life are generally excis'd*; or, to speak more in their own Style, when this *Method of collecting the Revenue is become general*; That is, *common and usual in most Commodities*. Perhaps, They may mean an *universal Excise*, when They speak of a *general Excise*; and then, indeed, We can never be said to be in such a terrible Case, as long as there is one individual Species of Goods,

* *The Author of a Letter to a Freeholder, &c.*

or Commodities, that We eat, drink, wear, or otherwise use for the Support, Conveniency and Pleasure of Life, which remains free from *this Kind of Taxation*; but as the Words Themselves cannot be used in this Sense, with any Propriety of Language, so I believe there never was such an *universal Excise*, in any Nation, since the World begun; and I hope there never will, as long as it lasts.

I am sorry, indeed, to observe that the Practice of multiplying *these Duties* from Year to Year, which seems to be growing too fashionable amongst us, hath certainly a *Tendency*, at least, not only to a *general*, but even an *universal Excise*. Nay, I wish it could not be asserted with Truth, that our *Taxes*, of one Kind or other, are already become almost *universal*; for if any of *these Writers* should be call'd upon to specify only *three or four common Necessaries of Life*, which are absolutely free from *all Kinds of Taxation whatsoever*, I believe They would take some Time to consider, before They could give an Answer; and I am not sure that it would be very satisfactory at last. I know very well that it hath been usual to instance *Flesh-meat* and *Bread-Corn* upon these Occasions, as *Necessaries* exempted from the Burthen of *Taxes*; but even these Instances will not bear a strict Examination; for without insisting much on the *Land-Tax*, which certainly enhances the Price of *Meat* and *Bread*, an additional Duty was last Year laid upon *both*, by the Revival of the Duties, or Excise upon *Salt*; for it is well known that great Quantities of *this Commodity* are made use of by the Bakers to season their *Bread*, as well as in curing *Fish, Beef, Pork*, and other Provisions, upon which the poor Farmer, Labourer and Manufacturer almost wholly subsist.

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Sorry I am that there should be any Occasion to lay open the Wounds of my Country in this Manner; but They require searching and probing to the Bottom, in order to be heal'd; and somebody must undertake the *Surgeon's Work*, disagreeable as it is, though Mr. *Osborne* thinks fit to decline it.

Let us now consider, as We are naturally led by this Enquiry, how many of these various Taxes are already converted into *Excises*, or collected by *Methods and Laws of the same Kind*. I have Room only, in this Place, to give the Reader a bare Catalogue of Them without any particular Comment.

Beer and Ale, Mum, Cyder, Perry and sweet Wines; Malt, Brandy, and all distill'd Spirits; Leather, Soap, Candles, Hops; Paper, Paste-Boards, Mill-Boards, &c. Silks and Callicoes; Starch, Hides, Wire, and wrought Plate; Coffee, Tea and Chocolate; Salt, &c.

These are what occur to me at present; but I may venture to assert that almost all the Duties and Impositions on *Home-Commodities*, except the *Land-Tax*, are levied in *this Manner*, and in some Measure subject to the *same Laws*; so that the *Duties on Importation*, or what We call *Customs*, are now the only Taxes, which the Subject continues to pay in the *antient Manner*, and under the *ordinary Forms of Law*. Nay, We see that some Branches of the *Customs* are already converted into *Excises*, as *Coffee, Tea, Chocolate, Brandy, Rum, Arrack, &c.* and a Scheme is now set on Foot and openly defended for making the same Alterations in several others. Yet still the *Projectors* cry that They have no Thoughts of a *general Excise*, and that their Scheme hath *no Tendency to it*; which is just as reasonable, as if a Man should go, by

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easy Journies, from *London* to *Canterbury*, and when He is got there, undertake to prove that *He is not in the Way to Dover*.

We do not say that the *Projectors* design to *excise every thing this Year*; but We apprehend and insist upon it that their Method of Proceeding hath a manifest *Tendency* to it. They carry it on gradually, and bring only *some Commodities* under this severe Yoke at a Time; well-knowing that They can more easily stop the Clamour of *two or three Bodies of Traders* than the *whole Nation*; but such is the exorbitant Lust of Power in *some Men*, that They discover the utmost Uneasiness till They have extended their Scheme to every Part of Trade, and made it *general*. *Tryals per Pais* are troublesome Things, and *Juries* will not always find for the *Crown*; but judge of Facts, according to Evidence confronted, and give their Verdict accordingly. *These Gentlemen* therefore seem to have a very itching Desire after a Power of deciding Matters in a more easy and summary Way; by *Judges*, who are at the same time *Prosecutors*, and being immediately dependent on the *Crown*, are more likely to determine Causes in Favour of it. I have even heard it openly avow'd as an Argument for this *Method of Prosecution*, that the *Crown* is commonly *cast*, in the Court of *Exchequer*; but surely This will never be allow'd a sufficient Reason for depriving *Englishmen* of their ancient Rights and Privileges, which they have purchased at so dear a Price.

It hath been farther urged, in Favour of *this Scheme*, that it is not propos'd to give the Officers a Power of entering *private Houses*, and therefore it cannot be call'd a *general Excise*. — Let us therefore see whether there is any more Weight in this Argument than in the former.

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In the first Place, it is necessary to observe that the *Merchants*, and *wholesale Traders*; as well as *Shop-keepers*, *Inn-holders*, *Victuallers*, *Distillers* and *other Retailers of imported Commodities* are so very numerous a Body of Men, and pay so large a Part of the *publick Expences*, not only as *Dealers*, but even as *private Men*, that I think some Regard ought to be had to Them, as well as their Fellow-Subjects, and that no Hardships, or Severities should be put upon Them, which publick Necessity does not absolutely require.

But do the *Laws of Excise* really affect *Traders only*? I am afraid it will be found, upon Enquiry, that *these Laws* have already gain'd some Admittance into *private Houses*; or, at least, laid very great Restraints upon them.

I did not insert the *Window Tax* amongst my List of *exciseable Duties*, because it is collected by *Parish Officers*, and paid in to the *Receivers of the Land-Tax*; but in one Respect it partakes, at least, of the Nature of an *Excise*, by subjecting every Man's House to the Inspection of *certain Officers*, appointed by the *Crown*; which was formerly complain'd of as so great a Grievance, in the Case of the *Hearth-money*, that it induced King *William* to recommend the Abolition of it to his Parliament, soon after the *Revolution*; and in the Preamble to the Act, for taking away *that Duty*, it is said to be *not only a great Oppression to the poorer Sort, but a BADGE OF SLAVERY upon the whole People, exposing every Man's House to be enter'd into and search'd, at Pleasure, by PERSONS UNKNOWN TO HIM*.

By an Act of the 6th of the late King (*for excising Malt, Brandy and other Liquors*) it is provided, *inter Alia*, that no Brandy, &c. shall be sold without a Certificate from the Officers; that the Du-

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ty hath been paid, or that it is condemn'd, or Part of some other Person's Stock; and that no Brandy, &c. exceeding a Gallon, shall be removed without a Permit, certifying the Quantity and Quality, on Penalty to forfeit the said Brandy, &c. and Cask.

— The Consequence of This is, that no Person can send home any Quantity of these Liquors, after He hath bought Them, without a Certificate; and if He changes his Place of Abode, or hath a Mind to make a Present of any Quantity, above a Gallon, He cannot do it without a Permit, which will not be granted Him neither, unless He enters his House. This I can aver, upon my own Knowledge.

By another Clause in the same Act it is declar'd, that every Person, having above 63 Gallons of any Sort of Brandy, Arrack, strong Waters, &c. shall be deemed a Seller of Brandy, &c. — By this Clause, you see, the greatest Peer in England is restrained from keeping above 63 Gallons of these Liquors in his House at a Time, without entering it, and making it liable to the Inspection of Officers, if They should think fit. Now, if We consider that many Gentlemen are obliged to live in an hospitable Manner, in order to support their Interest, especially in the Country, I believe 63 Gallons of any of these Liquors will be thought but a moderate Allowance. Besides, it is well known that such Liquors improve by Age, and grow more valuable the longer They are kept.

By an Act of the 10th of the same King (being the famous Act before-mentioned) no Chocolate is allow'd to be made in private Houses without giving a very particular and distinct Notice in Writing, three Days before, to the next Office. The Officer, indeed, is not to visit such Houses; but it is necessary to have a Permission under his Hand; and if

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if within Three Days after finishing such Chocolate for private Use, an Entry upon Oath is not made to the proper Officer within the District, where the said Chocolate was made, of the Quantity made by Virtue of the Permit, and if all the Chocolate so made shall not be brought, ready wrapt up in Paper, to be stamped, the said Chocolate shall be forfeited and treble the Value.

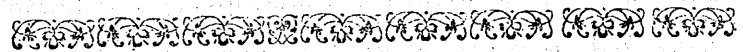
Neither is any Person permitted to work, or make into Chocolate, for their private Use, less than half an hundred of Cocoa Nuts at each Time.

I will now leave the World to judge whether Excises have not already got some Footing in private Houses; and We ought to remember that when the Serpent gets his Head into a Hole (as Mr. Hampden very justly observes) it will be no hard Matter for Him to draw his whole Body after it. Experience teaches us that Excises are Things of an in-croaching Nature; and the same Reasons, which were at first advanced to bring them into publick Houses, may be afterwards made Use of to draw Them into private Families; especially if it should be found impracticable to execute the Scheme without it. But of This, perhaps, I may have Occasion to speak in another Place, and at present will conclude with a short Address to the mercantile Part of my Readers.

“ You see, Gentlemen, what is the Nature of
 “ Excises, in Distinction from other Taxes, and
 “ how They naturally tend to a general Excise. I
 “ believe you will think This a critical Time to
 “ make a Stand, and endeavour to put a Stop to
 “ the Growth of Them; for I must tell you ve-
 “ ry plainly that the next Step, in my Opinion, will
 “ be decisive. It is therefore hoped and expected
 “ from you, as your Interest is primarily concern-
 “ ed, that you will lay aside all Party Distinctions
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“ and exert your Endeavours, as one Man, to prevent the Execution of *this Project* by all such prudent and dutiful Methods, as your several Stations and the Laws of your Country have provided for you.



ESSAY THE FIFTH.

The Letter-writer's Objections to Duties on Importation considered; with some farther Remarks on EXCISES.

I Have already acknowledged, and am willing to do it again upon all Occasions, *that those Taxes, which publick Necessity hath laid on the Importation of Commodities, have been a very grievous Burthen on the British Commerce; and I will add, if you please, that such high Duties on the Produce of our own Colonies, in particular, seem more grievous, as well as impolitick, for several Reasons, which it would be fruitless to offer in this Place; but since publick Necessity obliges us to submit to them for the present, We hope at least that They will not be made still more grievous to us by any extraordinary Methods of Collection.*

The Publick hath already seen my Reasons against *Excises*, with Regard to the *Trade, Liberties and Constitution* of this Kingdom. Let us now consider the *Letter-writer's* Arguments against *Duties on Importation*, as They are stated at large in my introductory Paper on this Subject; and as I will not endeavour to conceal the Force of any of them, so if They are found weightier in the Scale, I am ready to give up the Cause and Consent to the *Alteration* proposed.

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He tells us *that all Home Consumption ought to be taxed*; I suppose He means all Home Consumption of *foreign Commodities*, though his Expression is general and includes our *domestick Produce*, as well as *Goods imported from abroad*; but as This seems to be only an Inaccuracy of Language, I shall take no farther Notice of it, unless He should think fit to declare Himself expressly an Advocate for *all Home-Consumption*.

The Produce of our Colonies brought hither hath a vast Disadvantage, says He, *in paying Duty upon being landed, and receiving Drawbacks on being exported; and all Goods imported are more or less subject to this Grievance*. This is certainly very true, as I observed before; and I wish all imported Goods did really draw back the *whole Duty* upon Exportation. This seems highly reasonable and would, no doubt, be of great Advantage to the Trade of the Kingdom. But I am at a Loss to guess how *this Disadvantage* would be removed by turning the *Customs* into *Excises*, if We are to suppose that *Drawbacks* will be continued under this *new Method*; and if no *Drawbacks* are to be allowed on any Goods exported, after They have paid the *Excise*, I leave the Publick to judge whether our *Exportations*, the most valuable Part of our Trade, will not be vastly encouraged and improved by it.

We are told *that all Duties, paid the Government on Importation, cost the Government ten per Cent. for prompt Payment*; to which I reply; *first*, that *these Premiums* were allowed by Parliament to the Importer, Merchant, or Factor, in Consideration of the Interest of their Money so advanced; *secondly*, that *these Premiums* are not peculiar to the *Customs*; but allowed, in some Proportion, on several *Excise Duties*; particularly Those of *Salt*; for in the very Pamphlet, where these Objections

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are advanc'd, a Sum of *twenty thousand Pounds per Ann.* is deducted from the *gross Charge*, as it is call'd, on Account of *prompt Payment*; and therefore I cannot see any Reason why *this Objection* should be particularly urg'd against *Duties on Importation*; but *thirdly*, if this Allowance, on *prompt Payment*, should be thought too large, for the Encouragement of the Trade of the Kingdom, it is in the Power of Parliament to reduce it, or even to take it away intirely, if They should think convenient, without having Recourse to so desperate a Remedy as an *Excise*, which is infinitely worse than the Disease itself, even according to the *Letter-writer's* own Representation.

It is farther alledg'd that, *in many Cases, if the Commodity be entered for Re-exportation, within a certain Time, the Factor claims a Drawback of the intire Duty; by which the Nation, as the Customs now stand, actually loses ten per Cent. on divers Branches of our Commerce.*—As the *Gentleman* hath not thought fit to specify those Branches of Trade, on which the Nation loses *this Premium*, it cannot be expected that I should give Him a particular Answer. At present therefore I shall reply only, in general, that the Charge is false; for all Allowances upon *Importation* are deducted in the Debiture upon *Exportation*; but if the *Letter-writer* will please to particularize any Branch of Trade, in which *the Nation actually loses ten per Cent. by Premiums and Drawbacks*, I promise either to give Him a particular Answer, or to acknowledge that it ought to be remedied, though not by an *Excise*.

Another Objection against *Duties on Importation* is founded on the *Charges of Commission, &c. which the Planters and Merchants of our Colonies are obliged to allow their Factors here for the Transaction of their Business at the Custom-house.*

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To This I answer that *the Labourer is worthy of his Hire*; and, for my Part, I can see no Reason why the *Merchants* should transact Business at the *Custom-house* and sell the *Planter's* Goods, without being paid for their Trouble; for as those Persons, with whom our Merchants deal abroad, take *Commissions* from Them, so I think it reasonable and equitable that They should take *Commissions* from others.

We are likewise told, by the same Author, that *numberless Frauds are committed, and that the clandestine Running of Goods is greatly encouraged by this Method of paying Duties on Importation, and allowing Drawbacks on exporting them again.*—This deserves a particular and distinct Answer.

In the first Place, I am ready to allow that these Complaints of *Frauds* and *Smuggling* are too just; but I cannot agree with the *Letter-writer*, concerning either the Cause, or Cure of these Evils; which are not so much owing to the Payment of Duties on *Importation*, and the Allowance of Drawbacks on *Exportation*, as to the *Height of the Duties themselves* on all such foreign Commodities as are wanted for Consumption in this Kingdom; for till the Multiplicity of Impositions and additional Duties were laid on those Commodities, the Practice of *running Goods* was of no great Consequence, as will appear by comparing the Seizures made in former Times with Those of late Years. If therefore the *same Duties* are to be continued, or *greater Duties* should be laid on the Commodities consumed in this Kingdom, an Alteration in the Method of collecting them will not prevent the *clandestine Running of Goods*; which can be effected only by the Reduction of the Duties to such a Degree, that it will not be the Interest of any Persons to engage

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in a Traffick so hazardous to Themselves, as well as prejudicial to the fair Trader.

It is pretended, I know, that the extraordinary Powers of *Excise Laws* are become necessary for the Prevention of *Frauds* in the Collection of Duties imposed by Parliament; but whoever will give Himself the Trouble of looking into the penal Laws, relating to the *Customs*, will find as severe Penalties annex'd to Them as were ever known amongst a free People; and because some Gentlemen may be misled for Want of knowing what Powers the *Commissioners of the Customs* are invested with, the following will serve as a small Sketch of them.

The Penalties upon Merchants, Masters of Ships and others, concern'd in Trade, besides their being subjected to a strict Examination upon Oath, are Forfeiture of the Goods; in some Cases, double the Value; Loss of the Ship, or Vessel, with all her Tackle; Fines of 100 l. or 500 l. Imprisonment; Incapacity to sue for any Debt; and the Proof generally thrown upon the Owner, or Importer.

On the other Hand, the Powers given to the Custom-House Officers are very large. All the Subjects of the Kingdom are enjoined by Act of Parliament to assist Them. They may break open Houses, Shops, Trunks, &c. to search for prohibited, or run Goods, by a proper Warrant, and in a proper Manner. They may enter on Board any Ship, or Vessel, and break open any Cabin, Trunk, or small Package; so that if the King is still defrauded of his Duties, it must proceed from the Corruption, or Negligence of the Persons employed, and not from Want of sufficient Penalties upon the Offenders, or sufficient Power in the Custom-House Officers.

Besides, We have found by Experience that *Excise Laws* do not prevent *Smuggling*; for I believe it

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it may be asserted that *foreign Commodities* were never more run than at present; neither is it in the Power of the *Commissioners of Excise* to put a Stop to it. Their Officers do not guard the Coasts, to hinder the running of Goods into the Country. Their Province lies more in tormenting the fair Trader; in disquieting Him in the Possession of his Property, and in the peaceable Pursuit of his lawful Calling. Nay, how can it be expected that *Excise Officers* should prove more honest in the Execution of their Trust than *Custom-house Officers*? There is a greater Scope for Knavery in the *former* than in the *latter*; and I make no Doubt that They know as well how to make the most of their Places.

But We are farther told by the *Letter-writer*, that *the People might be considerably eased as well at home, as in our Colonies abroad, by this Alteration*; which is so far from being true, that I apprehend another bad Effect of *Excises* to be, that They will certainly bring a farther Burthen on the People, equal to a *Tax*; for the *Excise* will not ease the Merchant of any Burthen He now labours under in carrying on his Trade, such as *Officers' Fees, Servants' Wages, &c.* but He will be put to greater Expences by frequent Examinations of his Stock. To This We must likewise add his own greater Trouble and Fatigue, Loss of Time and Interruption of Business; for which He will have a Consideration in the Value of his Goods, and This must be paid by the *Consumer*, where every expentive Load on Trade will center at last.

How therefore can it be said, with any Colour of Truth, that the People will be eas'd by *this Method of Taxation*, which not only takes from Them one of their most essential Rights, as *Englishmen*, but will undoubtedly inhanche the Price of all Commodities, which are necessary and convenient for Life?

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Almost the same Answer may be made to that Part of the Argument, which relates to the *Improvement of the Revenue*; for I think it demonstrable that it will rather lessen than increase it; many of our imported Commodities being made use of only for *Luxury*, and therefore the dearer They come, the less will be consumed, and so far as the Consumption is lessened, the Revenues must diminish. If That, indeed, were the only Evil, the Nation might be a Gainer in the main; but our Debts and Expences have reduced us to such an unhappy Dilemma, that We are obliged to encourage *Luxury*, in order to support the *Revenue*. If therefore the *Advocates for Excises* will please to explain the Particulars of their Scheme, I believe it will be found impracticable, and that it will not answer the End proposed by it, if the *Improvement of the Revenue*, by just and honest Means, be what They really intend.

The *Letter-writer* goes on in the following, extraordinary Manner.—*None will be affected by this Alteration but those little, mercenary Factors, who from the Lust of Lucre would have these Customs continued against the Interest of Trade, against the Ease of the People, meerly that They may have the private Advantage of Premiums on prompt Payment, and Commissions for transacting Business at the Custom-House. But This I am persuaded, says He, will have so little Weight with the People of England, against their general Advantage, that I rather believe They will despise the Clamours and reject the Persons of Those, who oppose a common Good from any such sordid Motives.*

These are very hard Imputations; and I believe it is the first Time that any Writer hath taken the Liberty to treat the whole Body of *British Merchants* (who are, most of Them, *Factors for others,*

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as well as *Traders on their own Account*) in such an unhandsome Manner, without any other Reason than because They may not approve of a *Scheme*, which will not only be highly prejudicial to the general Interest of *Trade*, in which their own particular Interests are involv'd, but, by the necessary Increase of *Officers*, greatly endanger the *Liberties* of the Nation.

If I am not very much mistaken, the *Letter-writer* is paid for this notable Production, as well as his *Patron* for employing his Time so gloriously in the publick Service; and if We should call one a *mercenary Writer*, or the other a *mercenary Minister*, We know by Experience how loudly They would complain of such Appellations; but, perhaps, the Nature of *this Scheme* makes it necessary to abuse the *Merchants*, as a Pack of *sordid Wretches*, who deserve no Regard and ought to be cut off from the common Privileges of *Englishmen*.

I am unacquainted what Part *these Gentlemen* may think fit to act, if any *such Project* should ever be brought into Parliament; but if They should judge it their Interest, or Duty, to appear in Opposition to it, I am apt to believe that their *Clamours*, as the *Letter-writer* terms them, will not be *despis'd*, nor their *Persons rejected*, on such an Occasion; especially by the best, and richest of our Representatives.

I am, indeed, at a Loss to guess why the *Merchants* should be treated in such an outrageous Manner. They were not the Proposers, or Promoters of putting the Produce of our Colonies, or the Commodities of foreign Countries, under such Disadvantages, by paying Duties on being *landed*, and receiving Drawbacks on being *exported*. I dare answer for Them that They would be glad to have great Part of the Duties on all Commodities,

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ties,

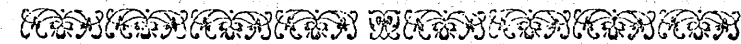
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ties not prohibited, taken off, or lower'd; however They may be treated as *Mercenaries*, who trade only from a *Lust of Lucre*; and I believe it is their Opinion that taking such a Step would bring a much greater Advantage to the Nation, as well as a greater Revenue to the Crown, than any Alteration in the Manner of collecting the Duties; for a *Reduction of the Duties* will certainly occasion a greater Exportation of our Product and Manufactures, and a greater Importation of foreign Commodities; whereas the Conversion of *Customs* into *Excises* will as certainly be attended with a Decrease of Importation, as well as Exportation.

Thus have I gone through the *Letter-writer's* Objections to *Duties on Importation*; and I cannot forbear observing upon the whole that the *Projectors* and their *Advocates* seem of late to have taken a violent Affection for the *Planters of our Colonies*, after long Neglect, Discouragement and ill Usage; but it is too visible that this Concern is a meer Pretence and affected only to serve a present Purpose, as They made the *landed Interest* a Stalking-Horse to their Designs, last Year. I hope therefore that none of our *Countrymen abroad* will suffer Themselves to be imposed upon so far, as to think that any Scheme can be for their Advantage, which is so contrary to the Interests and Inclinations of their *Fellow-Subjects at home*. For my Part, I have constantly espoused their Cause in the most zealous Manner against all their *domestick*, as well as *foreign Enemies*, without interposing in any particular Disputes amongst Themselves; but if the Controversy should ever lye between the real, or pretended Interest of any *particular Colony*, and the general Interest of *Great Britain*, I must beg Leave to side with the *latter*; for it would certainly be much better that *such Colony* were sunk
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to the Bottom of the Sea, than that it should ever be made the Instrument of enslaving its *Mother Country*.



ESSAY THE SIXTH.

The Case of Excises considered, with Regard to the Practice of Holland, and in View to a Land-Tax.

I Have now distinctly considered all the *Letter-writer's* Arguments for *Excises*, as well as his Objections against *Duties on Importation*, excepting only Two; which are so blended together in his Discourse, that I chose to reserve Them for a particular Essay.

He tells us, *that our Liberties can be in no Danger from such Excises; but may be as safe in this Kingdom, as in the Republick of Holland, under the same Regulations*; and the Drift of his whole Pamphlet is to prove that *Excises*, in general, are preferable to a *Land-Tax*; for which He likewise produces the Example and Authority of *Holland*.

In Answer to This, it is necessary to observe, in the first Place, that though *Holland* may be justly call'd a *free State*, when compar'd with the *absolute Governments* round about it, yet I cannot agree that it ought to be put in any Degree of Comparison with *Great Britain*, as long as We are able to preserve the original Constitution of it pure and uncorrupt in all its Parts.

Sir *William Temple* (whose Authority hath been often quoted on both Sides, as an excellent Writer) observes very justly, that *this stomachful People, who could not endure the least Exercise of arbitrary Power, or Impositions, or the Sight of any foreign Troops,*

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Troops, under the Spanish Government, have been since inured to all of Them, in the highest Degree, under their own popular Magistrates; bridled with hard Laws; terrify'd with severe Executions; environ'd with foreign Forces; and oppress'd with the most cruel Hardships and Variety of Taxes, that was ever known under any Government.

It is therefore a very extraordinary Proposal, to reduce us to the same hard Condition with our Neighbours in *Holland*, and sufficiently denotes the Modesty of the *Projectors*; but I believe They will find it as difficult to establish the *same Regulations* here, as to make the People of *Great Britain* in Love with the Government of *Holland*, or to throw off all Regard for the happy Constitution of their own Country.

In the next Place, it is proper to enquire into the Reasons, which made the People of *Holland* submit to these Severities of Government. Now These arise, as the *same Author* informs us, from the *Simplicity and Modesty of their Magistrates, in their Way of Living; which do not exceed the Customs of the common Merchants and Burghers of the Town.*—He tells us likewise, *that the Way to Office and Authority lies through those Qualities, which acquire the general Esteem of the People; that no Man is exempted from the Danger and Current of the Laws; that Soldiers are confined to Frontier Garrisons; (the Guard of Inland, or Trading Towns, being left to the Burghers Themselves;)* and *that no great Riches are seen to enter by publick Payments into private Purfes, either to raise Families, or to feed the prodigal Expences of vain, extravagant and luxurious Men; but all publick Monies are apply'd to the Safety, Greatness, or Honour of the State; and the Magistrates Themselves bear an equal Share in all the Burthens They impose.*

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Whenever therefore our *great Men* will be pleas'd to adopt the parsimonious Maxims of their Brethren in *Holland*, and reduce Themselves to some Degree of Equality with their Fellow-Subjects, it may be an Encouragement for us to submit to the *same Regulations*; but whilst We see Them rolling in Wealth, Luxury and Grandeur, it is the most provoking Insult to be told, that We ought to be *bridled* like the People of *Holland*.

Besides, I have been informed that the *Dutch Excises* differ very materially, in some Particulars, from Those already established in *England*; for in several *imported Commodities* (such as *Wine, Tea, Coffee, &c.*) every Man is tax'd at so much a Year, according to his *Family and Manner of Living*, by the Magistrates of the Town, in which He lives; unless He makes Oath that He uses none; but no Officers are allowed to enter his House, which is look'd upon as his *Sanctuary*; and consequently They have no Power, or Influence, in the *Election of Magistrates*.—I am far from mentioning This with any Design of recommending the same Method of Taxation in *England*; and am ready to give my Reasons against it, whenever such a Scheme shall be brought on the Carpet.

The *Letter-writer's* Argument against *Land-Taxes*, taken from the Example of *Holland*, is still more fallacious; for the Circumstances of the two Nations are so vastly different, that no just Conclusions can be drawn from *one* to the *other*. *Great Britain* hath a *Product within itself*, not only sufficient to maintain its own People, but to spare for other Countries; whereas the *Product of Holland* will not maintain, as Mr. *de Witt* allows, one eighth Part of its Inhabitants. *Great Britain* hath, besides its *Product, Manufactures* of various Kinds, *Fisheries* and *Mines of Lead, Tin, Copper and Coals*, not only

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only for its own Use, but exports Them in great Quantities to foreign Countries; whereas the *Dutch Manufactures* are neither so many, nor so great; They have no *Mines*; and as They are obliged to purchase the greatest Part of the *common Necessaries of Life* from their Neighbours, so the Income, which maintains the Government, as well as enriches the People, arises chiefly from their *Trade, Fishery, and Freight of Ships*.

Nothing therefore can be more ridiculous than to argue for *Excises* here from the Practice of *Holland*; where the vast Disproportion of *Land* to the Number of *Inhabitants* makes Them absolutely necessary for the Support of the Government.

I might, in this Place, complain of *popular Prejudices* with more Justice and Propriety than the Gentlemen on the *other Side of the Question*; for the grievous Burthen, which the Freeholders of *Great Britain* have been obliged to bear for above forty Years past, hath certainly prepossess'd Them as strongly against a *Land-Tax*, as the common People can be supposed to be against *Excises*; but with Pleasure I observe that there is no Occasion to make any such Apologies, or Complaints; since whatever Opinions some of the *Land-Owners* might formerly entertain on this Subject, They seem to be fully convinced of their Mistake; for I do not meet with any Body, except the *Projectors* and their *Advocates*, who discover any Inclination to *this Scheme*, however it may be gilded over with the plausible Pretence of relieving Them from the *Land-Tax*. They now see the *Hook* through the *Bait*, and are too wise to bite at it any longer.

I shall endeavour to confirm Them in this wise Disposition and right Way of judging, for their own Interest, by the excellent Reasonings of Mr. *Locke* on the same Subject.

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In speaking of the Causes, which raise, or depreciate the Value of *Land*, He makes the following Observations.

“ When a Nation, says He, is running to Decay and Ruin, the *Merchant* and *monied Man*, do what you can, will be sure to starve last. Observe it where you will, the Decays, that come upon and bring to Ruin any Country, do constantly first fall on *LAND*; and though the *Country Gentleman* be not very forward to think so; yet This nevertheless is an undoubted Truth, that He is more concern'd in *Trade*, and ought to take a greater Care that it be well managed and preserved than even the *MERCHANT* Himself; for He will certainly find, when a Decay of *Trade* hath carried away one Part of our Money out of the Kingdom, and the other is kept in the *Merchant's* and *Tradesman's* Hands, that no *Laws* He can make, nor any *little Arts of shifting Property amongst our selves*, will bring it back to Him again; but his *Rents* will fall and his *Income* every Day lessen, till *general Industry* and *Frugality*, join'd to a *well-order'd Trade*, shall restore to the Kingdom the Riches and Wealth it had formerly.

“ This by the Way, if well consider'd, might let us see that *Taxes*, however contrived, and out of whose Hands soever immediately taken, do in a Country, where their great Fund is in *Land*, for the most Part terminate upon *Land*.

“ Whatsoever the *People* is chiefly maintain'd by, That the *Government* supports itself on. Nay, perhaps, it will be found that *those Taxes*, which seem least to affect *Land*, will most surely of all others fall the *Rents*. This would deserve to be well considered, in the raising of *Taxes*; lest the Neglect of it bring upon the *Country Gentle-*

“ man

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“ *man* an Evil, which He will be sure quickly to
 “ feel, but not be able very quickly to remedy ;
 “ for *Rents*, once fallen, are not easily raised again.
 “ A Tax laid upon *Land* seems hard to the *Land-*
 “ *holder* ; because it is so much Money going visi-
 “ bly out of his Pocket ; and therefore, as an Ease
 “ to Himself, the *Land-holder* is always forward
 “ to lay it upon *Commodities* ; but if He will tho-
 “ roughly consider it and examine the Effects, He
 “ will find He buys this seeming Ease at a very
 “ dear Rate ; and though He pays not *this Tax*
 “ immediately out of his own Purse, yet his Purse
 “ will find it by a greater Want of Money there
 “ at the End of the Year than That comes to,
 “ with the *lessening of his Rents* to boot ; which
 “ is a *settled and lasting Evil*, that will stick upon
 “ Him beyond the *present Payment*.

He then puts a Case, adapted to the Circum-
 stances of the Times, in which He wrote ; but it
 will equally serve to illustrate the present Argu-
 ment.

“ But suppose, *says He*, to shift off the Burthen
 “ from the *Land*, some *Country Gentlemen* should
 “ think fit to raise these *three Millions* (*a Sum suppo-*
 “ *sed to be wanted, at that Time*) upon *Commodities*,
 “ to let the *Land* go free. *First*, it is to be conside-
 “ red, that since the publick Wants require three
 “ Millions, and so much must go into the *King's*
 “ *Coffers*, or else the Necessities of the Government
 “ will not be supply'd ; that for raising these three
 “ Millions on *Commodities*, and bringing so much
 “ into the *Exchequer*, there must go a great deal
 “ more than three Millions out of the *Subjects'*
 “ *Pockets* ; for a *Tax of that Nature* cannot be
 “ levied by *Officers*, to watch every little Rivulet
 “ of Trade, without a *great Charge*, especially at
 “ first Tryal. But supposing no more Charge in
 “ raising

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“ raising it than of a *Land-Tax*, and that there
 “ are only three Millions to be paid ; it is evident
 “ that to do This out of *Commodities*, They must
 “ to the *Consumer* be raised a *Quarter in their*
 “ *Price* ; so that every Thing to Him, that uses
 “ it, must be a *Quarter dearer*. Let us see now
 “ *who* at long Run must pay *this Quarter*, and
 “ where it will light. 'Tis plain the *Merchant*
 “ and *Broker* neither will nor can ; for if He pays
 “ a *Quarter more* for *Commodities* than He did,
 “ He will sell them at a *Price proportionably rais'd*.
 “ The *poor Labourer* and *Handicraftsman* cannot ;
 “ for He just lives from Hand to Mouth already ;
 “ and all his Food, Cloathing and Utensils costing
 “ a *Quarter more* than They did before ; either
 “ his *Wages must rise with the Price of Things*, to
 “ make Him live ; or else, not being able to main-
 “ tain Himself and Family by his Labour, He
 “ comes to the *Parish* ; and then the *Land* bears
 “ the Burthen an heavier Way. If the *Labourer's*
 “ *Wages* be raised in Proportion to the *increas'd*
 “ *Rates of Things*, the *Farmer*, who pays a *Quar-*
 “ *ter more for Wages*, as well as *all other Things*,
 “ whilst He sells his Corn and Wooll either at the
 “ same Rate, or lower, at the Market, (since the
 “ *Tax* laid upon it makes the People less forward
 “ to buy) must either have his *Rent abated*, or
 “ else break and run away in his *Landlord's Debt* ;
 “ and so the yearly Value of the *Land* is brought
 “ down ; and who then pays the *Tax*, at the
 “ Year's End, but the *Land-lord* ?

A little farther He tells us, that “ *HOLLAND*
 “ is brought as an Instance of laying the Charge
 “ of the Publick upon *Trade* ; and it is possible
 “ (*excepting some few, small, free Towns*) the on-
 “ ly Place in the World, that could be brought
 “ to favour this Way ; but yet, when examined,
 “ I “ will

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“ will be found to shew the quite contrary, and be
 “ a clear Proof that, lay the *Taxes* where you
 “ will, *Land* every where, in Proportion, bears
 “ the greater Share of the Burthen. The publick
 “ Charge of the Government, it is said, is, in the
 “ *united Provinces*, laid on *Trade*. I grant it is,
 “ the greatest Part of it ; but is the *Land* excused,
 “ or eased by it ? By no means ; but, on the con-
 “ trary, so loaded, that in many Places *Half*, in
 “ others a *Quarter*, in others *one Eighth of the*
 “ *yearly Value* does not come into the *Owner's*
 “ *Pocket* ; and, if I have not been misinform'd,
 “ the *Land*, in some Places, will not pay the
 “ *Taxes* ; so that We may say, that the Charge of
 “ the Government came not upon *Commodities* till
 “ the *Land* could not bear it. The Burthen un-
 “ avoidably settles upon the *Land* first, and when
 “ it hath press'd it so, that it can yield no more,
 “ *Trade* must be brought in Aid, to help to sup-
 “ port the Government, rather than let All sink ;
 “ but the first Strefs is always upon *Land* ; and
 “ as far as That will reach, it is unavoidably car-
 “ ried, lay your *Taxes* how you will. It is known
 “ what a Share of the publick Charges of the Go-
 “ vernment is supported by the Trade of *Amster-*
 “ *dam* alone. As I remember that *one Town* pays
 “ thirty-six in the Hundred of all the publick
 “ Taxes raised in the *united Provinces* ; but are
 “ the *Lands* of *Guelderland* eased by it ? Let any
 “ one see in that Country of *Land*, more than
 “ *Trade*, what They make clear of their Reve-
 “ nues, and whether the *Country Gentlemen* there
 “ grow rich on their *Land*, whilst the *Merchant*,
 “ having the Taxes laid on his *Commercc*, is im-
 “ poverish'd. On the contrary, *Guelderland* is so
 “ low and out of Cash, that *Amsterdam* hath been
 “ fain, for many Years, to lay down the *Taxes* for
 “ Them ;

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“ Them ; which is, in Effect, to pay the Taxes of
 “ *Guelderland* too.
 “ Struggle and contrive as you will ; lay your
 “ *Taxes* as you please ; the *Traders* will shift it
 “ off from their *own Gain* ; the *Merchants* will
 “ bear the least Part of it, and grow poor last.
 “ In *Holland* it self, where *Trade* is so loaded,
 “ who, I pray, grows richest ; the *Land-holder*, or
 “ the *Trader* ? Which of Them is pinch'd, and
 “ wants *Money* most ? — A *Country* may thrive,
 “ the *Country Gentleman* grow rich, and his *Rents*
 “ increase (for so it hath been *here*) whilst the
 “ *Land* is taxed ; but I challenge any one to
 “ shew me a *Country*, wherein there is any confide-
 “ rable Charge raised, where the *Land* does not
 “ most sensibly feel it, and in Proportion bear much
 “ the greater Part of it.

I believe the Reader will not look upon these
 Quotations as tedious, or unnecessary, tho' They
 have swell'd my Paper to such an unusual Length.
 For my Part, They seem so very apposite to the
 Purpose, so clear, full, and even demonstrative, that
 if the grievous Load of a *long-continued Land-Tax*
 should have still left some Prejudices in the Minds
 of the *British Free-holders*, a due Attention to the
 Scope and Force of *these Arguments* must, I think,
 root Them up intirely and dissipate Them away.

These Gentlemen would likewise do well to confi-
 der that altho' They have long groan'd under the
 Pressure of a *Land Tax*, yet it hath been continued
 only from Year to Year, for the current Expences
 of the Government ; and as there is a great Num-
 ber of the most considerable *Land-holders* in both
 Houses of Parliament, it may be reasonably sup-
 posed that They will lay hold of the first Opportu-
 nity to ease Themselves from this Burthen. Where-
 as We are taught by Experience that *Excises* com-
 monly

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monly become *perpetual*, even almost without Exception, when They are once laid; and as *this Scheme* is design'd only to supply the Necessities of the Government, in Time of *Peace*, so the *Projectors* will undoubtedly have Recourse to a *Land-Tax*; upon the first extraordinary Occasion either at home or abroad, without giving up a Shilling of the *Excise*; and then I think the Freeholders of *Great Britain* cannot be in a worse Condition, unless the *Projectors* should think fit, in their great Wisdom, to collect the *Land-Tax* also by the *Laws of Excise*.

It will be said, perhaps, that the Parliament hath it in their Power to reduce the *Excise*, whenever it grows exorbitant, or burthensome; but This I deny, if it should be made *perpetual*; for in such a Case, They cannot do it without the Consent of the *Crown*; and I think it somewhat improbable, that the *Court* will ever part with such a Power, as long as they can keep it.

Besides, all Attempts to diminish any Revenue, when once granted, are thought invidious, and treated as Marks of Disaffection to the Government itself. This deters many Persons from joining in any such Attempts, and others are prevail'd upon by Good-nature, plausible Pretences, or Applications of a worse Kind; so that the only wise Method of keeping the *Crown* within its proper Bounds, is to suppress all Incroachments in their Birth.

Lastly, let it be consider'd that if the *Crown* should ever obtain a *standing Revenue*, sufficient to defray all the *ordinary Expences of the Government*, (and nobody can pretend to say what a *general Excise* may produce) what Occasion will there be for the *Parliament* to meet at all, unless upon *extraordinary Emergences*?

As I chose to illustrate and strengthen the former Part of this Paper with the Authorities of Sir *William*

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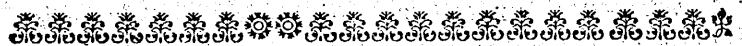
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liam Temple and Mr. *Locke*, it may be proper to acquaint the Reader that what I have said at the latter Part of it is as strongly supported by the Reasonings of Mr. *Hampden*, who prefers a *Land-Tax*, or even the Revival of the *Chimney-Money*, to any Kind of *new Excises*; which must end, as He observes very justly, in a *general Excise*.

He concludes his *Considerations on this Subject*, as I shall do at present, in the following remarkable Words.

“ One Thing, I think, all are for; the preserv-
 “ ing of the *Constitution*, and the maintaining our
 “ *Liberty*; for the Sakes whereof all this Money is
 “ to be raised; and That is All, which I am plead-
 “ ing for. Let no Man be misled by a Pretence of
 “ *Convenience*, or *disburthening his Land in this*
 “ *Way of Taxing*. All Those are mistaken Argu-
 “ ments; and tho' they were not so; tho' all the
 “ *Conveniences in the World* were to be found in
 “ *this new Method*; though there were ever so
 “ great Ease to our *Lands* in it; yet the single
 “ Consideration of what the Nation hazards in
 “ giving a *Revenue*, that probably will *never be dis-*
 “ *continued*, and the Danger, to which the *Liber-*
 “ *ties of the Kingdom* will be exposed, if ever the
 “ *Crown shall be rich enough to govern without*
 “ *Parliaments*, is abundantly sufficient to over-
 “ ballance whatever can be alledg'd to the contrary
 “ from Topicks of *present Ease*, or *private Interest*.
 “ The *CONSTITUTION*, the *CONSTITUTION* is
 “ our Happiness. Let any *Inconveniences* be sub-
 “ mitted to, rather than *That* be brought into Dan-
 “ ger. We stand upon a needless Point. The *Re-*
 “ *venue of the Crown* is so very high already, that
 “ *one Remove more* does our Business. *England* can
 “ never be undone, but by its *own Consent*. Have
 “ a Care then of giving that *fatal Consent*. We
 “ have

“ have hitherto been the Envy of all our Neigh-
 “ bours for our *Liberties*, and the *Privileges* We
 “ enjoy; the greatest of which is being governed
 “ by *Laws, made by our own Representatives*. All
 “ We have is owing to the Preservation of *Par-*
 “ *liaments*, and making their frequent Meetings ne-
 “ cessary. Let *Taxes* be laid so, that They may
 “ cease with their *Cause*, and so *Parliaments* may
 “ not become unnecessary.— I shall stop here and
 “ say no more concerning a *Land-Tax*; because
 “ this Paper is too long already; and because my
 “ chief Intent in writing it, as I said before, was
 “ not so much to urge Arguments for a LAND-
 “ TAX, as to offer some Considerations, which
 “ might shew the Danger of a GENERAL EXCISE.



ESSAY THE SEVENTH.

*The general Argument against EXCISES concluded
 and summ'd up.*

HAVING now gone through the several
 Branches of the Argument against EXCISES, I shall leave the *Merchants* to defend their
 own Cause, as They may judge proper, when the
 Particulars of the *Scheme* are more fully explain'd;
 and I cannot conceal my Satisfaction, upon obser-
 ving that what I have written upon this Subject
 seems agreeable to the Sentiments of *those Gentle-*
men; for the seasonable Resolutions, which, I am
 told, They have lately taken to oppose an EXCISE,
under any Shape, by all dutiful and lawful Methods,
 are sufficient to justify the Course of these Papers,
 and to convince the World that I have not endea-
 voured to alarm Them without just Grounds.

My chief Design in this Enquiry was to give the
 Publick a full State of the Subject, in general, with-
 out

out entering into any minute Particulars; and there-
 fore I would not suffer the Thread of my Argu-
 ment to be interrupted by any of those Objections to
 it, which have been thrown out in some daily Papers;
 for though I promised to consider every Thing of
 Weight, that should be urged on the other Side, it
 cannot be expected that I should turn immediately
 out of the Road, to combat such Adversaries as
 have hitherto appeared against me. Nay, I believe
 the *Projectors* Themselves would be very unwilling
 to have it thought that the Strefs of their Argu-
 ment lies in *those Papers*; and therefore I chuse to
 wait a Week or two longer, in Expectation of see-
 ing the Subject undertaken by some abler and bet-
 ter instructed Hands. However, if it should ap-
 pear that the *Projectors* are resolved to pursue their
 Scheme, and rest the Merits of it on the Writings
 of *these Gentlemen*, the Force of their Objections
 shall be considered in due Time; and if They have
 nothing in Reserve, much more to the Purpose
 than what They have already produced, They
 will be so far from finding any just Cause to tri-
 umph, that my Argument will appear with new
 Strength and Lustre upon such an Examination.

For this Reason, I hope my Correspondents
 will not take it ill that I have hitherto made so
 little Use of those Papers, with which They have
 already favoured me. They will easily perceive,
 from what I have said, that I reserve their Hints
 for another Occasion; and if They will please to
 furnish me with any farther Lights, They may de-
 pend on my paying Them all proper Regard, as
 far as They concur with the Design of this Un-
 dertaking, and will serve to clear up the Point in
 Dispute.

In the mean Time, it will be proper to reca-
 pitulate the Substance of my general Argument,

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as it hath been deduced in the preceding Papers, and lay it in one View before the Publick.

First then, it appears that as the Prosperity, Riches and Strength of this Nation depend on Trade, so all possible Encouragement ought to be given to the Prosecution of it; and the Merchant, or Trader, being the most useful Member of the Commonwealth, hath a Right, at least, to the common Privileges of his Fellow-Subjects; whereas no Person, under the Laws of Excise, can be properly called a Freeman, or an Englishman; being deprived of that great and fundamental Privilege of Magna Charta, a Trial by Juries, and subjected to the arbitrary Determination of Court-Officers, who are not only Prosecutors, Evidence and Judges in their own Cause, but, being absolutely dependent on the Crown, for the Continuance of their Places, may be tempted, in bad Reigns, to give unjust Sentences against particular Men, in order to gratify the Malice, or Avarice, of a corrupt Minister. Nor is this the only bad Circumstance of Excises, with Regard to Trade; for no Man can properly call his Goods his own, even after the Duty is paid, being always liable to the Inquisition of little Officers, who too often think it their Duty to be as vexatious as possible; nor can the Trader dispose of Them without a Permit from one of these Officers; which, besides the Fatigue to Himself, and the Air of Slavery, that it carries along with it, must prove very prejudicial to the Course of his Business.

It hath likewise been proved (I think, beyond Dispute) that Excises affect the Cause of Liberty in general, as well as the particular Interest of Trade; which have indeed, a mutual Dependence on each other; for the vast Number of civil Officers, which the Execution of such a Scheme will necessarily spread through all Parts of the Kingdom, must consequently

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quently have a very great Influence in the Election of Members to serve in Parliament; on the Freedom and Independency of which the Welfare of the whole Nation, the Liberties of the People, and the very Being of the Constitution absolutely depend.

I have also traced the Origin of Excises, as far as History gives us any clear Light into Them, and shewn by what Methods They were first introduced into these Parts of Europe; from whence it appears that They have constantly been the Fore-runners of arbitrary Power, and were never suffered in any free Country, till Convulsions in Government, and pressing Exigences of State have made Them necessary. It is likewise evident from this Enquiry that They have been seldom or never laid aside, when once raised, though under the most plausible Pretences and Promises that They were intended only to supply a present Necessity, and should be taken off again, as soon as the Occasion ceas'd.

From thence I proceeded to the Nature of a general Excise; and have, I believe, convinced every disinterested Man in England that the Execution of this Scheme can end in nothing less than such a general, extended Tax, in whatever Sense it may be understood; especially, if We consider the Multiplicity of Excises, both on native and imported Commodities, already establish'd in this Kingdom; which have begun to insinuate Themselves into private Families, as well as publick Houses. It hath been proved, at least, that this Project hath a direct and immediate Tendency to such a general Excise, as hath been constantly opposed by the best Englishmen in all Ages, particularly since the Revolution, and seems calculated to bring a LORD-DANE (as Mr. Hampden observes) into every one of our Families.

Having made these Remarks on Excises in general, and the Scheme now in Agitation, with Regard

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to the Trade, Liberties and Constitution of *Great Britain*, I proceeded to the *Letter-writer's Objections to Duties on Importation*, under the several Articles of *Drawbacks, Premiums on prompt Payment, Charges of Commission, Frauds, Smuggling, &c.* and I flatter my self that I have evinced the Fallacy, or Falshood of all his Arguments and Assertions on these Heads; for I think it demonstrable that the Conversion of the *Customs* into *Excises* would be so far from remedying any of these Evils, real or supposed, that it must have a quite contrary Effect; and the Advantages proposed by it seem equally groundless and chimerical. The *People*, I am sure, can receive no Ease from *such a Scheme*, however the *Projectors* may flatter Them with it; unless *Poverty* and *Slavery* are to be esteemed Blessings; and I leave the World to judge whether a *Decrease of Trade* (which is the natural and almost necessary Consequence of the *other*) is likely to be attended with an *Improvement of the Revenue*. But supposing That to be the Case, I hope the single Consideration of some Advantage to the *Crown* will never be put in Competition with the Liberties and Constitution of a *whole Nation*.

The Practice of *Holland* hath been so much trumpeted in our Ears, on this Occasion, both within Doors and without, that I thought it necessary to shew the monstrous Inconclusiveness and Absurdity of such Reasonings from the different Circumstances of the two Nations, in almost every Particular. I have likewise observed that the *Excises of Holland* differ very materially from Those in *England*, and that their *Officers* have not the same Power to search Houses; or keep the People under Subjection. Indeed, this Argument, drawn from the Use of *Excises in Holland*, is so very ridiculous, as well as impolitick, that I hoped the *Projectors* and their

their *Advocates* would have had the Modesty to insist upon it no longer; but We may see from hence to what little Shifts Men are driven, when They engage in *Projects*, so contrary to the Interests and Inclinations of a whole People.

Lastly, I have consider'd *this Scheme* in view to a *Land-Tax*; the Reduction, or Abolition of which hath been thrown out as a Bait to catch weak and unthinking Minds; but I hope They are now sufficiently arm'd against such a Snare by the Reasonings of Mr. *Locke* and Mr. *Hampden*, whose excellent Judgment and good Sense have been as little disputed, as their Zeal and Affection for those Principles of Liberty, on which the present Government is so happily establish'd.

I have, at the same Time, taken particular Care to prevent any Misrepresentation of my Meaning, as if I was pleading for the Continuance of a *Land-Tax*; which is so far from being my Design, that I have all along acknowledg'd the great Hardship of it, and contended as much as any Man for a *Reduction of our Expences*, which is the only effectual Way of easing the *British Land-holders*. It is, indeed, for this Reason that I have exerted my Endeavours so strenuously to prevent the Establishment of a *general Excise*; which must end in a *perpetual Land-Tax* on their Estates, though under another Name, infinitely more grievous and burthensome than was ever yet felt in this Kingdom.

I have likewise added a seasonable Caution, that as a *general Excise* will certainly be permanent, when once obtain'd, so the *Exemption of Land* will be only temporary and precarious, perhaps for a Year or two only; or as long as the Affairs of *Europe* may continue in their present State of Tranquility; but it is ridiculous to suppose that the *Projectors* will not have Recourse to a *Land-Tax*, upon the

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the first extraordinary Occasion for Money; and thus the Freeholders of *Great Britain* may live to see Themselves saddled with *both these Burthens* at the same Time.

The Reader hath now the Sum of my Argument in one View; from which He will be the better able to judge of the several Points, on which it is founded, and to which the *Advocates for Excises* ought to give a direct Answer, if They are resolved to proceed in the Justification of their *Scheme*.

But I hope They will chuse to desist, and give us one Instance of their real Concern for the Principles of *Liberty* and the Interest of *their Country*, by refusing to sacrifice Them, in so essential a Point, for any *lucrative Considerations*.

I shall therefore conclude the whole with observing, that if *this Scheme* hath such a Tendency to a *general Excise*, or to bring the People of *England* under the *Laws and Officers of Excise*, in Opposition to *Magna Charta* itself and the fundamental Principles of our *Constitution*; if it is of such pernicious Consequence to the *Trade, Manufactures and Navigation* of this Kingdom, and cannot possibly answer one good, or salutary End proposed by it; but, on the contrary, will put a finishing Hand to all our Misfortunes, and deprive us of our most distinguishing Privileges above other Nations; if This, I say, should appear to be the Case, We have Reason to hope that our Representatives in Parliament will reject the very Proposal of *such a Scheme* with the utmost Indignation; and if the *Projectors* should continue to prosecute it, in Defiance of Reason and against the general Sense of the whole People, I must leave the World to judge whether it will not be an undeniable Proof that they are more sollicitous after Power, than the Welfare of their Country, or the Honour and Happiness of his Majesty's Government.

F I N I S.