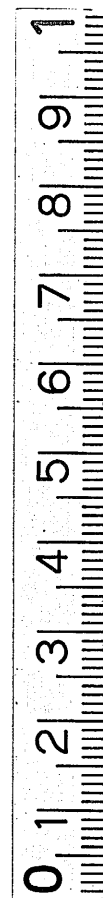


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SERIOUS
CONSIDERATIONS
ON THE SEVERAL
HIGH DUTIES

WHICH THE
NATION in General, (as well as it's
TRADE in Particular) labours under:

WITH A
PROPOSAL

FOR
Preventing the RUNNING of GOODS,
Discharging the TRADER from any SEARCH,
And Raifing all the PUBLICK SUPPLIES,

BY
ONE SINGLE TAX.

By the Late Sir MATTHEW DECKER, Bart.

The SEVENTH EDITION.

L O N D O N:

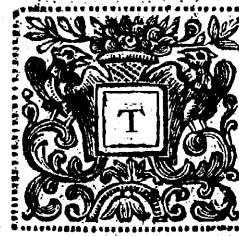
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MDCCLVI.



S E R I O U S

Considerations, &c.



HERE has been lately a current Report, that the *East-India* Company proposed to advance this Year a Million of Money to the Government, at a low Rate of Interest, in Compensation of which, they were to obtain an Act of Parliament to prevent the Running of Tea.

THE monstrous Heighth to which this illegal Practice was grown, and the Damage which the Public sustained by it, very apparently deserved the Attention of our Ministry. But when the Point came to be considered, they saw, that if the Duty on Tea was lower'd, so as to prevent the Running it, the present Revenue must be greatly diminished; and on the other Hand the Com-

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pany found, that if too much Regard was had to supporting the present Revenue arising from this Duty, then their Expectations would not be answer'd. And thus this Proposal came to nothing.

I MENTION all this only as Matter of public Report; whether true or false, I will not enquire, tho' I think it very probable, that something of this Nature was in Agitation.

HOWEVER, this led me into many Reflections upon the Running of other Merchandises in general, as well as Teas in particular; the great Inconveniences and Hardships which Trade lies under from extravagant high Duties, the Penalties of the Law, the many Oaths required of Merchants at the Custom-House; and these Reflections put me upon thinking of some Scheme, which might not only remedy the above-mentioned Inconveniences, but bring with it likewise other considerable Advantages. what this Scheme is, the following Sheets shall explain more at large. I will only beg Leave to premise in a few Words, that as I have expressed my Sentiments very freely, with no Design to please or displease a Party, no Expectation, or Desire of Reward, or View to my own Interest, in any Respect; I shall hope to meet with a candid Reception from the Public.

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A PROJECT of so extensive a Nature, and of such Consequence to the Public, may probably meet with many Difficulties in the Execution, which I have neither foreseen, nor perhaps am capable of removing; but I shall esteem myself amply rewarded for my present Pains, if I have laid a Foundation for the Benefit of the Kingdom in general, and its Trade in particular; and shall leave it to abler Heads and Hands to raise the Superstructure, and grace it with what Ornaments they please. [So much by way of Introduction.]

I SHALL begin with the Article of running Tea, and shew how this pernicious Practice may be stopp'd, to the Benefit of the Public, the *East-India* Company, the Trader in that Commodity, and the Consumer of it.

SINCE the Excise Duty of 4s. *per* Pound on Tea was laid, it brought in an Average, as I am informed, 130,000*l.* a Year into the Exchequer; and if the Consumption was to be computed from that Quantum, it would amount to no more than 650,000 Pounds.

BUT the real Consumption vastly exceeds this Computation. This is a Truth well known to those who are conversant in that Trade. However, to make it evident beyond

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yond all Dispute, I shall relate one single Fact.

SOME Years ago the Treasurer of the *East-India* Company receiv'd an anonymous Letter from *Holland*, which he delivered to the then Directors, by which it was intimated to him, that the Running of Tea, was become so very much in Practice, that the Writer said, He knew one Person in the Province of *Zealand*, who exported yearly for *England*, by way of Smuggling, no less than half a Million of Pounds; and that, if the Directors would enquire, they should find it to be so: Tho' this seem'd incredible to them, yet upon Enquiry they were convinced of the Truth of it; for they were informed, that such a Person there was in that Province, who, some few Years before, had been but a common *English* Sailor, was now married there to a Woman who kept a China Shop, and had so well managed Affairs by his Running Trade to *England*, that he was in as creditable a Way, as any Merchant whatsoever: They found that the Quantity of Tea, which he was supposed to export to *England*, had not been at all magnified by Report, but, as they believed, was really greater than had been represented: That he had four Sloops of his own, which he employed in that Way; and that he had more *Guineas* and other *English* Specie in his House, than they believe any Banker (the Bank

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Bank only excepted) in all *England* besides; and that he constantly carried on that Trade.

THE Directors acquainted the Minister with it, who, to his Sorrow, could not prevent it. This I do not say by Way of Reflection upon the Minister; for tho' he had nothing else to mind, and had been never so careful and industrious, yet he could not hinder it, or put a Stop to it. Some Merchants will venture where they can double, or triple their Capital; and all the Art of Man won't be able to hinder them: What happened many Years ago in *Holland* plainly demonstrates it.

THE *French* Ambassador complained to the Prince of *Orange*, that the Merchants of *Amsterdam*, contrary to Law, had shipped off some Arms for *Spain*: He, as Stadtholder, enquired into it, and then told the Ambassador, that where the Profit was so great, the Merchants would fetch Arms out of Hell, and even venture to burn their Cloath; and that with all his Power he could not prevent it.

THAT the Running of Tea, therefore, is a common Practice, I think, cannot be denied. But if, after all, any of my Readers should doubt it, let me refer him to the many Seizures which we see mentioned in our Daily Papers; and let him consider how many People are employed, what Disorders are

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are produced by this Smuggling Trade; how often Wounds, and even Murders do ensue. Therefore every Man, who has the Good of his Country at Heart, ought to be desirous of putting a Stop to such an Evil.

In order to it, I humbly propose, that the Excise Duty of 4s. per Pound on Tea, be repealed; and that instead of it, the Duty may be raised upon every Family in *England* which drinks Tea, the Highest 20s. and the Lowest 5s. a Year, to be taxed in Proportion to the Number of Persons in each Family; and that of all Public Houses which sell Tea in Liquor, those in the City of *London* and *Westminster* pay 5l. a Year, and in all other Places in *England* 40 Shillings.

BUT then will it be said, How shall we know what Families drink Tea? For it would be hard to lay a Tax upon those who do not.

To this I reply in general, that no Scheme can be thought of, from which an universal Good is expected, but what will, at the same Time, be liable to some Difficulties. However, to avoid this particular Inconvenience mention'd in the present Scheme, I would propose that every Officer, who is to levy this Tax, should have printed Forms of an Oath given him, which Oath he should be empowered by Parliament to administer to every Head of a Family, who shall declare
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he does not drink Tea. And if such Head of a Family will take an Oath to this Purpose, *viz.* ' That neither he, nor any of his Household, have, for the whole Year past, to the best of his Knowledge, drank Tea directly or indirectly, within his House;' This should be sufficient to exempt him from paying the Duty charg'd upon him. But then, if the contrary to what he swears can be clearly proved upon him, a very severe Penalty, such as the Parliament might think proper, should be inflicted.

If this Method should not be approved, I should hope some other might be thought of, more suited to the Happiness and Ease of my Fellow-Subjects, which is the sole End I have in View.

I now proceed to shew the Benefit, which may arise from this way of collecting this Duty, to the several Branches interested therein.

I. It will immediately, *ipso facto*, hinder the Running of any Sorts of Tea; for where no Profit is, there no Running will be; which must be a vast Advantage.

II. It will be a great Relief and Quiet to all Dealers in, and Sellers of Tea, who are now liable to have their Warehouses and Shops searched and visited by any of the Excise-Officers, who take it into their Heads, under Pretence of Information, to come at
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Night, or any other unseasonable Time; when their real Intention is rather to pick the Pocket of the Trader; than to do their own Duty. Besides, the Traders must now keep Books, of which some are scarce capable. But according to my Scheme, every Thing of this Nature would be entirely avoided; for, as there could be no Running, there could be no Suspicion of their having such Goods in their Houses, or in their Shops.

III. THE *East-India* Company would be great Gainers thereby; for they would be the sole Venders of all the Tea consumed in *Great Britain*, which is computed at no less than 1,500,000 Pound a Year, and what a prodigious Addition this would make to their present annual Sale, may be very easily computed.

IV. ALL the Consumers of Tea will find their Account in it. For as the Duty now stands, and the advanced Price, which the Tea-Sellers raise above the Duty, may well be computed to amount, upon the Ordinary, to 5s. and upon the better Sort of Tea, to 6s. they will buy it for so much less; for one Pound now sold at 9s. will then be got for 4s. and the Shopkeeper will get more in Proportion, for he needs not lay out so great a Stock, nor give his Customers so much Credit, as when the Duty was upon it. By this it is plain, that such a Family, as is taxed

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at 5s. a Year, gains whatever it consumes above one Pound; and so the Families higher taxed, in Proportion.

LASTLY. As to the Public, who have now received, by a Computation in an Average 130,000l. a Year, it is my Opinion, that this new Method will vastly increase that Sum.

BUT supposing the Matter should prove otherwise: Supposing this new Method (contrary to all reasonable Expectation) should not, for seven Years, advance the yearly Sum of 130,000l. still the Public need not be a Loser: For in this Case I would propose, that the *East-India* Company should make up the Deficiency to the Public: And, on the other Hand, if the new Method proposed should be found to answer more than the Sum of 130,000l. then the Benefit would be entirely to the Public. The great Increase of the Quantity of Teas, which the Company would by this Means annually sell at their Candle, would sufficiently encourage them to venture an Engagement to the Public, to supply any Deficiency which might arise. Former Directors, I know, would very willingly have done it; and there is no Reason to think, that the present Gentlemen have the Company's Interest less at Heart, or would they less public Spirit than their Predecessors.

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ADD to all these Advantages already mentioned one other still, which must plainly accrue to the Public (and which is a very considerable one) if this Scheme should take Place. There would need no additional Officer, but on the contrary many might be dismissed, who are now employed in looking out to prevent the Running, and in plaguing the Dealers in Tea by various Methods. For this Tax will be easily collected by the very People that collect the Window-Tax.

HAVING done with the Article of Tea, I shall pass on to another, much more material, and of a much more general Consequence. Here indeed, I find myself under the greatest Difficulties, as I am now to combat with the general Prejudice and Opinion of the greatest Part of the Kingdom. The very Mention of the Word will at once be apt to startle and alarm my Readers; and yet I hope to convince those, who will please to divest themselves of all preconceived Notions, and judge of Things, not by their Names, but by their Nature, That a *General Excise*, odious as it may sound, is not only necessary, but would really be beneficial: I do not mean such an *Excise* as was intended, or presumed to be intended by a Bill brought into Parliament about ten Years ago, for this I always look'd upon as destructive of the Good of the Subject, in many

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ny essential Points, and therefore was as heartily zealous against *that Bill*, as it then stood, as any Man in the three Kingdoms. But a *General Excise* in another Shape, is what I am now an Advocate for; and I take upon me to say (with an Appeal to every Merchant in the Nation for the Truth of it) that, without some such Thing, the Trade of *Great Britain* cannot possibly flourish, or indeed well subsist, under such heavy Loads of Duties, as the several Branches are at present charged with; but the *French*, the *Dutch*, and all other Nations must be able to run away with it from us.

BEFORE I open my own Scheme, I would beg Leave to observe, how entirely it differs from that, which was proposed ten Years ago. At that Time, indeed, only two Commodities were mentioned, namely, Wine and Tobacco. But People naturally apprehended, that if the Bill had passed respecting these, every other Branch of Trade would by Degrees have been brought under the like Law. This it was which made the Opposition so strong, so general, and at the same Time, so reasonable.

As much and as well as I can recollect from what was then said and written against this *General Excise*, (for so we must call it) there were chiefly three Things alledged. *First*, An Increase of the Civil List. *Secondly*, A most intolerable and vexatious Search which

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which every Man would be subject to, who dealt in exciseable Commodities. And *Thirdly*, A great Increase of Excise-Officers, in that Case necessary to hinder Frauds.

THESE were the grand Objections against that Bill, and they were pressed at that Time in many Pamphlets with such Force of Reason and Argument, that little could be replied. But in the Scheme which I shall lay down, the two first of these Objections can have no Place, and the last will be absolutely reversed.

MY Proposal in short is this, That there be but one single Excise Duty over all *Great Britain*, and that upon HOUSES. As for *England* alone, exclusive of *Scotland* and *Wales*, (to which I reserve myself to say something hereafter) the Number of Houses upon the strictest Enquiry, amounts to no less than 1,200,000; and according to the common Computation, every House being reckoned at seven Persons, makes in all 8,400,000 Souls.

Now consider only what a Number of Things must be used by every one of these, for which high Duties are paid, if imported from abroad, or high Excises, if of our own Produce; and consider to what an additional Price the Seller of every Commodity will exact from the Consumer upon the

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Score of Duty and Excise: Reflect likewise upon the numerous Articles which every Family actually pays for, such as Soap, Candles, Windows, (and what is the most considerable of all) Malt and Land: And then judge if I am mistaken in my Calculation, when I suppose that every one of the 8,400,000 Persons above computed, pays in an Average 40s, a Year, without being a Penny the better for it, either as to Victuals or Cloathing. And yet, according to this Calculation, 16,800,000*l.* will in Effect be raised upon the Subject.*

THAT

* I have been told that many People object to this Calculation, and think me mistaken, when I compute, that every Person pays in the Consumption 40*s. per Ann.* towards the several Taxes, and by Consequence every Family, at seven in Number, 14*l.* I shall therefore only subjoin a List of such Things as are either charg'd with high Duties at their Importation, or high Excises at home, and such as every Family almost is either more or less oblig'd to make use of; and then leave it to the Judgment and Decision of every considering Man, whether I have over-rated this Matter, or not. Velvets and all foreign-wrought Silks, Lace, Callicoes, Mullins, and all Foreign Linnen, all Foreign Wines, Arrack, Rum, Brandy; all Home-distilled Spirits, Beer, Ale, Cyder, Mumm, Perry, Sweet Wines, and Vinegar; China-Ware, Wrought Plate, Wire, Cards and Dice; Hides, Leather, Parchment, Vellom, Paper, Pasteboard, Whale-fin, and Oil; Coffee, Tea and Chocolate, Cinnamon, Cloves, Nutmegs, Mace, Ginger, Pepper; all Manner of Apothecaries Drugs; Almonds, Raisins, Plumbs, and all Sorts of Grocery Ware, Molossus, Sugar, Soap, Candles, Snuff, Starch, Tobacco, Salt and Hops. Now, I say, when we take a View of this formidable

THAT the most wealthy, and most substantial Part of any Nation should bear the greatest Part of the Burthen, is certainly most reasonable, but as seldom put in Practice. But it is a Consequence of the Method I propose; and thus I prove it.

I WILL suppose, that in the foregoing Computation of 1,200,000 Houses, there may be 100,000 at several Times uninhabited; it would be unreasonable to expect that they should pay Duty, whilst they remain such.

NEXT, I would fix upon 500,000 Houses, which we may suppose inhabited by the lowest and poorest Sort of People; from these I would expect no Duty, that thereby their Labour might, become so much the cheaper, and the Goods, which are the Produce of their Labour, might, by this Means, be sold at as low, or even a lower Rate than can be afforded by other Nations; for I do not know any Country in *Europe*; where the poorest do not pay some Tax or other; whereas by this present Scheme, those of this Kingdom would be absolutely free.

AFTER

dable List, and consider the large Quantities of some of these Things which are used and consumed in the Families of Noblemen, Gentry, Merchants, Shopkeepers, Farmers, and that no Family can subsist, however mean, without the Use and Consumption of many others of them; I believe we shall be tempted to think that I have rather made my Calculation too low when I place it, in an Average, at 40 s. per Ann. each Person, or 14 l. per Ann. each Family, taking one Family with another.

AFTER this Deduction of Houses, there will still remain 600,000, which are to pay the whole Duty; not including Parochial Charges, or the Poor's Rate, which being Things of a different Nature, belong to every Parish in particular, and are not comprehended in the General Scheme, but are left as they were.

LET us see now, whether from these 600,000 Houses may not be raised a sufficient Revenue to answer the Uses of the Publick. But before we enter upon this, we must compute a little what the Publick really wants. I would be understood to make this Computation on Supposition, that Providence may soon be pleased to bless us with an honourable Peace, that the Interest of the House of *Austria*, being once effectually settled, we may not in haste be under a Necessity of intermeddling so much again, with the Affairs of the Continent, and be driven to find out Funds for such immense Sums of Money, as have lately been raised, and (to the great Detriment of the Nation) partly spent Abroad.

THE Question therefore is, what are the Exigencies of the State in Times of Peace.

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- I. His Majesty's Civil List amounting to - - - - - *l.* 800000
 II. Interest Money to Discharge the Publick Debt, near, but not full - - - - - 2000000
 III. Money for the Current Service of the Year - - - - 2200000

In all—*l.* 5,000,000

IN order to raise this Money, I would propose that a Duty of *10l.* a Year should be laid upon every House; which, upon the 600,000 Houses, would amount to 6,000,000*l.*

THAT I do not mean the same Sum of *10l.* to be levied upon every single individual House, I presume every Body will understand; I suppose only, that so much Money may be raised upon the Whole.

THERE will be a Difficulty in fixing the Proportion for each House, but this Difficulty might be got over by the Government's procuring an Estimate of the respective Rent of these Houses. And as the Inhabitants would, by this Means, be discharged from paying any Duties whatever, but such as are merely Parochial, they would have no Reason to complain, if such an Estimate was made. For I believe they would find, that there would be a considerable Saving to every Family, by paying one Duty only, in lieu of the many which they now pay.

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THE Method I would point out for collecting this Duty is, that every House in *England*, which is either let for, or inhabited by its Owners, worth 200*l.* a Year, or upwards, or where the Inhabitant is in Possession of a real Estate of 1000*l.* a Year, or more, let the House he liveth in be great or small, should pay 100*l.*; and that all Houses may be ranged in their several Classes, the lowest at 5*l.* and the middle ones in Proportion, with the Addition of real Estates annexed to them. This is, in general, my Notion of laying this Duty.

THUS 6,000,000*l.* might be easily raised; and as the Government, by the above Computation, wants only 5,000,000*l.* there would be an Overplus of 1,000,000. This 1,000,000 therefore, together with what may hereafter be saved, by the Reduction of Interest (which I have likewise in my present View) I would propose should be applied to the Sinking Fund, towards discharging the National Debt: And I am persuaded that the Plenty of Money would soon of itself occasion a Reduction of Interest, without any Force or Compulsion.

THE same Sinking Fund would have a very considerable Addition, if the Legislature should think fit to charge all the Houses in *Wales* and *Scotland*, which have not been yet mentioned, (after the same Deduction of those inhabited by the Poor) with the half

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of what those in *England* pay; which must amount to a considerable Sum; for, according to the best Account, there are in *Scotland* about 250,000 Houses, and in *Wales* above 150,000. If all this was faithfully laid out in clearing the Publick Debt, it would be surprizing to see how much it would be lessen'd in the short Space of 10 or 12 Years.

IF, in future Times, the Publick should want to raise a greater Sum for the Current Services of the Year, it might easily be procured by adding, for every Million they wanted, one sixth Part upon every House; and such an Addition would be raised within the Year; a Thing greatly desireable by every Body; and the Want of which has been the Cause of our present Debt.

BEFORE I dismiss this Subject, I think it incumbent upon me to remove one Objection, which may probably, and with some shew of Reason, be made, *viz.* that by thus securing six Millions to be annually raised for any determinate Number of Years, we shall make it unnecessary to have a Session of Parliament every Year; and since this would be apparently detrimental to the Subject, as it might prevent Redress of Grievances, and tend to make the Crown more independent on the People, than is consistent with the Constitution, I would propose (in order to obviate this Inconvenience) that only six Pound on a House should be fix'd, to be certainly

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tainly raised every Year, and the remaining four Pound should be annually granted by Parliament, for answering the Exigences of the Current Year, in the same Manner as the Land and Malt Tax are at present granted.

AND now give me leave modestly to hint what I would have the Legislature to do towards the Furtherance of this Scheme.

I WOULD humbly propose, that the Parliament should, first of all, in the most solemn Manner, engage itself, that, if ever there should be a Deficiency in the Duty upon Houses, the Interest should, previously and before any thing else, be faithfully paid to the several Proprietors of the Public Debts; for which the whole Revenue should stand engaged.

NEXT I would have them provide, that all Acts of Parliament which ever passed, and laid any Duty whatsoever; all Penal Laws either upon Goods imported, or Goods now under the Burthen of Excise, and consequently all Forfeitures to be levied by any of the said Acts, should be repealed.

THE only Act which I would have remain in Force, is, that most glorious Bulwark of our Trade, the Act of NAVIGATION; and even here I would have a small Alteration made, the present Practice being a Hardship on the Subject, by which many an innocent Person has suffered wrongfully. I mean in relation to the Clause by which Owners

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ers of Ships are liable to Forfeiture for Crimes committed by Masters or Sailors, which they themselves know nothing of, or if they did, would not be able to hinder. This is the only Alteration which I think requisite; for supposing that Clause to be left out, I look upon this Act as the best which ever pass'd for the Benefit of Trade.

IF the Parliament should approve of this Scheme, and pass some Act or Acts to these Purposes; let us examine what Benefit would thereby accrue to the Nation in general, and to its inestimable Branch of Trade in particular.

As to the first, many of the lowest Rank among the People would be entirely free from paying any Duty whatsoever; and all those, who would be obliged once a Year to pay a Tax upon their Dwelling-Houses, would not only find a great Ease by paying but one single Duty, but also a great Profit, by paying, in the Whole, much less than they did before.

As to Trade, all Duties being abolished, it would entirely prevent all Manner of Running, and hinder the Ruin of many Thousands of poor unhappy Creatures, which have been, or are still employed in the Smuggling Trade; and, I think, there were once, at the same Time, no less than fifteen or sixteen Thousand in the several Goals in *England*;

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land; now if this Scheme should take Place, I should hope for their Sakes, that the Legislature would shew Mercy to those now in Goal for the same Crime, and annex an Act of Grace in their Favour.

IT would set the Merchant and Shop-keeper free from a Multitude of false and vexatious, or frivolous Informations, which may now be lodged against them. For, if this Scheme takes Place, nobody will be empowered to visit their Dwellings, Warehouses and Shops.

AND, as the Duty upon Merchandise imported from abroad, as well as upon our own exciseable Goods, amounts, in an Average, to above 50 *per Cent*; it would enable the Merchant as well as the Shop and Warehouse-keeper to trade with half the Stock, and make his Profit the same, or rather increase it, in Proportion to the lesser Sum for which he can purchase the same Commodity. This would create a greater Plenty of Money, and of Consequence greatly help to reduce the National Interest.

IT would also encourage the great Merchants, when they buy any Goods upon Speculation, as they call it, to keep the said Goods at home, and employ their own Warehouses; whereas, the Case now stands, they are in Prudence obliged to ship off such Goods, as are entitled to a Drawback of 30, 40, and even

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even more *per Cent*, for *Holland*, or other Places, whereby *Dutch* Ships are not only benefited, but we pay Commiffion, Warehouse-Room, and other incidental Charges, which our own People might put in their own Pockets; and have the Goods in their own Poffeffion.

THAT all Prohibitions are in general hurtful, has ever been my Opinion, and I don't question but most Merchants fo far agree with me; tho' there may be Cafes, where Neceffity will call for them.

THERE are, at present, two principal Prohibitions in Force, one againft all *East-India* colour'd Goods, and wrought Silks, the other againft wearing *East India* Callicoes: The Firft was procur'd by that great Statesman the Earl of *Hallifax*, when Mr. *Montague*, towards the latter End of King *William's* Reign; what Good this has done, I leave others to judge. But this I know, that this very Nobleman declared to a Perfon of Credit, who told it me, that in all his Life-time, he had never done any thing, which he fo fincerely repented of; but it was now grown fo popular, tho' without Reason, among the Weavers, and others of the inferior Sort, that it would be dangerous to attempt to repeal it.

THE Act for prohibiting the Wearing of Callicoes was fo lately paff, that it is almoft
fresh

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fresh in every Body's Memory; it is certain it has done a World of Harm to fome of the Manufactures of *England*, and particularly to the City of *Norwich*, for whose Benefit it was chiefly intended. Of this I am fully convinced; the very People of the City are now fenfible of it themfelves; and one of the chief Promoters confefed before he died, that he found it one of the worft Acts that ever paffed. The Reason is; the Prohibition of Callicoes here at Home, made them more plenty in foreign Markets, where there used to be a Demand for *Norwich* Stuffs; and when the People Abroad found that they could purchafe Callicoes (which had the Advantage of being new every Time they were washed) for a fmall Matter more than they could procure *Norwich* Stuffs; they chofe rather to get into the Wear of this cleaner and neater Apparel; and thus there became little or no Demand for our Stuffs Abroad, and, confequently by Degree a Decay of the Manufacture at Home.

BUT befides the Damage which it did to fome of the Manufactures in this Country, the Revenue loft above 50,000*l.* a Year by it, notwithstanding which it ftill ftands unrepealed. Therefore the Legislature ought to be very cautious how they lay a Prohibition, unlefs there appears an abfolute Neceffity.

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ANOTHER very great Advantage which this Scheme will produce, if passed into a Law, and which is of a much more serious Nature, is the preventing a Multitude of false Oaths, which are daily made at the Custom-House and Excise Office; for Oaths are so wonderfully multiplied by the Penal Laws, and withall grown so very familiar, that it is a long Time ago passed into a Proverb in the City to say, *It is but a Custom-House Oath*: In such a slight Manner are they taken; and how many are proved to be false, *Westminster-Hall* may best tell.

THERE is one remarkable Oath which is laid upon all such as ship off Goods, where a Drawback is to be received; every Exporter is obliged to take it, when his Debenture is made out; and it is of such a Nature, that no Man can do it with Truth; so that when it was first required, several Merchants, who had Regard to what they were to swear, remonstrated against it, tho' without Success; the Oath was to be crammed down, or no Drawback to be had.

THIS Oath in Substance runs thus; You swear that the Goods mentioned in this Debenture, are shipped off, either for your own Account, or by Commission from Abroad; and that they are not landed, or intended to be landed in any Part of *Great Britain*, you *having the Direction of the Voyage*.

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ON these last Words lies the Objection; for no Merchant has the Direction of the Voyage. This belongs to the Owners, and the Captain of the Ship; and the Person who ships his Goods on Board, only takes a *Bill of Loading*, and cannot possibly answer for the Captain, if he will steer to another Place, besides that which he promised to go to: Of this there was a few Years ago a famous Trial, by way of Information, against one of the Aldermen of the City of *London*. This Gentleman had sold a Parcel of Tobacco free on Board, as the Custom is; and by so doing was entitled to the Drawback, and consequently obliged to take this Oath; his Tobacco was according to the Bill of Loading consigned to *Holland*; but instead of that, the Captain went to *Ireland* or *Scotland*, and there run his Tobacco: Ten or twelve Years after, the Alderman was attacked by Way of Information; and tho' the Council who pleaded against him confessed, that there appeared no Fraud in him, neither that he had been privy to the altering of the Voyage, yet by his Oath he was found guilty, according to the Letter of the Law, and condemn'd in the Penalty.

IF we seriously then consider the Nature of an Oath, that it is a solemn Appeal to God as a Witness of our Veracity, to God from whose Knowledge nothing is hid, to

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God who is the Patron and Protector of Truth, and the Avenger of Falshood, what must we think our Punishment will be, when we invoke him thus slightly and often falsely? This perhaps may be call'd Preaching, and so be ridiculed: But I am not ashamed to say, that I firmly believe, the Almighty will never permit the false Swearer to go unpunished; and therefore, when the Sin of Perjury once becomes general, I have my Fears, that He may look upon it as a National Sin. *And shall not God be avenged on such a Nation as this?*

BUT to return from this short Digression; let us now observe the several Benefits which this new Scheme of raising 6,000,000 *l.* a Year affords; the very Manner of collecting the Duty will be one Advantage; for when each House is once taxed, what Trouble is it to pay the said yearly Tax? I would fix the *Quantum* on a Plate of Brass, as they mark Houses insured against Fire, and there could be no Dispute.

FOR this Purpose, I would have a Receiver-General in each County, one of the most substantial Inhabitants, and of the most approved Character, who could give good Security; and in order to procure such a one, I would allow him for himself, and his Collectors, and necessary Clerks under him, a Salary of no less than *Four per Cent.* out of all

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all the Money he should receive, and return into the Exchequer. This would be so noble and generous a Payment, that it could not fail of being desired by the best Man in each County. The Charges upon the whole Revenue, by that Means, would be 240,000 *l.* which is now computed at above One Million. Whether this saving, and turning out, or rendering useless such a Number of Officers, as are now employed, will promote or discourage this Scheme, Time will shew; but I hope, that when his Majesty, the Ministry, and Parliament, will please to consider the vast Debts already contracted, the great Sums which are now yearly wanted, the high Duties which Merchants and Traders lie under; they will postpone all other political Considerations, and have an Eye to the true Interest of the Nation in general, and of its Trade, from which all Benefit must arise, in particular.

IN the last Place, since I would willingly calculate my Scheme for the Good of the whole Community, and at the same Time not to the Prejudice of any individual Member, if it could be avoided; I would be very willing that the Parliament should consider all those who, by this Scheme, would lose their present Employment. Let their Salary be continued to them upon the same Foot they have it now, or during their
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Lives, and this perhaps would induce them to look with a favourable Eye on our Design.

THAT something like a Scheme of this Nature is expedient; or rather absolutely necessary, I am more convinced than I care to express; for I would not willingly give a Handle to our Enemies to entertain a mean Opinion of us. I know we are a rich and wealthy Nation, and have great Resources; but consider what the Sacred History reports of the Riches of *Solomon*: His Treasure was immense, such as enabled him to build a Temple at *Jerusalem*, (according to the Computation of learned Men) of almost incredible Value. Yet his Riches have long since vanished, the Place where the Temple stood, and even *Jerusalem* itself, that contained it, is scarcely now to be found. God forbid that this should ever chance to be our Case, by going beyond our Strength.

RECOLLECT now into one short View, the several Conveniences attending this new Scheme, in its whole Extent.

CONSIDER, First, the Evils it aims to prevent, such as Frauds and Collusions, in running of Goods; vexatious searching of Shops and Ware-Houses; a numerous Band of Officers, who are a great Charge and Burthen upon the Public; frequent frivolous and vexatious Law-Suits; and above all,
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Equivocations with Oaths, or downright Perjuries.

OBSERVE, Secondly, the positive actual Advantage it will bring; to the *East-India* Company; to the Merchant; to the Consumer of Goods of all Sorts; to the Public Funds; and in short, to the Nation in general, as well as to the most useful (tho' at present most unhappy and most burthen'd Part of it) the Poor.

ADD to this, that it would be a Means of making *Great-Britain*, what is call'd in the Mercantile Stile, a *Free-Port*, (a Circumstance very desirable by every Well-wisher to this Country) and then see whether it does not deserve the Care of every worthy Patriot, to make such a Scheme (if it can be) feasible and practicable.

I HAVE said, at the Beginning, that I do not pretend to have advanc'd this Scheme as one that will be attended with no Difficulties, or liable to no Objections. I see very clearly that there must be some Regulations upon some certain Species of Goods, which may be imported from Abroad, and would interfere with our own Manufactures; as well as upon others, where Regard must be had to Treaties. But I am persuaded, when these Regulations come to be made, if Merchants actually in Trade were consulted upon them, and the Wisdom of the Legislature would be pleased

pleas'd to interpose its Assistance, and take into Consideration, what are the properest and most effectual Methods for the Encouragement of Trade; and Navigation: I say, with this Concurrence, I am perswaded some of these Hints might be improv'd into a Scheme, which might make this Kingdom prosper and flourish: I shall, for my own Part, rejoice to have contributed my Mite, and happy should I think myself, if, in Consequence of such a Scheme, it might be said of us, as it was in ancient Time of *Tyre*.

THAT THEIR MERCHANTS ARE PRINCES, AND THEIR TRAFFICKERS THE HONOURABLE OF THE EARTH.

F I N I S.

