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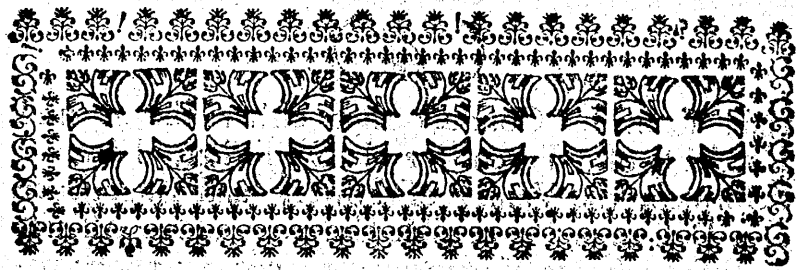
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A  
R E V I E W  
OF THE  
EXCISE-Scheme;  
In Answer to a PAMPHLET, intituled  
*The Rise and Fall of the late projected Excise,  
impartially considered.*  
W I T H  
Some PROPER HINTS to the  
E L E C T O R S  
O F  
*G R E A T B R I T A I N.*

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L O N D O N:  
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A  
R E V I E W  
O F T H E  
E X C I S E - S C H E M E , & c .



W E have been often told in publick, that every Body hath done with the Excise, except the CRAFTSMAN; whereas it appears by Accounts from all Parts of the Kingdom, that the People are very far from having done with it, and seem to be in no such Disposition, till They have secured Themselves and their Posterity, as far as it lies in their Power, against the Revival of it. Nay, it is manifest that even the Projector Himself hath not yet done with his Scheme; for though such a national Rebuff as He lately met with from all Parties was sufficient, one would think, to induce any Man in his right Senses to drop a Project so universally odious, and to bury it, if possible, in eternal Oblivion; yet it is very plain

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plain from his Conduct that either the natural Fondness of a Parent for his Off-spring, however deformed, the Vanity of Power, and Impatience of a Defeat, or the terrible Exigency of his Affairs, and some secret Engagements, not fit to be reveal'd, have got the better of his Reason, and are predominant in his Mind above all other Considerations. I do not speak This without good Grounds; for, not to insist on the Conversation of his *Agents* and *Emissaries* in Coffee-houses and other publick Places, or even the Language of much *higher Persons*, He hath taken effectual Care to convince us that the *same Design* is still in being, and that He only waits a more convenient Opportunity for putting it in Execution. Ever since his memorable Overthrow last Spring, the whole Possè of his *Advocates* have been taught to tune their mercenary Quills in Praise of the Attempt, and to mourn over the Loss of it. A Multitude of select Hands, in *ministerial Pay*, have been employed to frame Apologies for Him, of various Kinds; and the *poor, hackney Beasts of the Post-Office have crouch'd under their Burthen*. Circular Letters have been sent in the Name of Mr. Jos. BELL, to all the *Post-masters* in the Kingdom, with Orders to make these Papers as publick as They can; to send up the Names of all Persons within their Delivery, who keep Coffee-houses, where Gentlemen resort to read the NEWS, that They likewise may be furnished with them GRATIS; and even most private Families of any Note have had them crouded in upon Them by the same Hands.

Though the *Post-Office* was never before prostituted in such a Manner, this Method of dispersing Pamphlets is not new in it self, but only a dull Imitation of Doctor *Anodyne* and other Quacks of the

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the Town; who are obliged to write Books in their own Praise, and order them to be given away *gratis* to all Persons, who will be so kind as to read them. But Doctor *Anodyne*, like most *Originals*, hath vastly the Advantage of his *Imitator*; for nobody ever charged the *Yoke*, which He puts about Children's Necks, with doing any Mischief; whereas the *Projector's* Packets contain nothing but Infection and, like Pandora's Box, are design'd to spread Mischief, wherever they are opened.

It would be endless to enumerate, and much more to answer, all the Productions of this Kind, which have been spread through the Kingdom within a few Months past; but *one* of them having been dispers'd in uncommon Quantities, and with more than ordinary Industry, I am induced to bestow some Pains upon it; and from this Specimen of their Reasoning I shall leave my Countrymen to judge of the rest.

We were given to understand, several Months ago, that a notable Treatise was coming forth, which would intirely satisfy the People, as to the true Intention of the late *Excise-Scheme*; nay, it was confidently affirm'd that the *Projector* had employed one of his *Prelatical Advocates* to draw it up; but by several characteristical Strokes contained in it, I am apt to think that my Friend *Carus* was the Penman of this Piece, in Conjunction with that consummate Statesman, whose Blunders in *foreign Affairs* are now come to their full Maturity, and who seems ambitious, at present, to distinguish his Genius as conspicuously, in Points of *domestick Government*.

Before I enter into the Matter of this *favourite Treatise*, I cannot forbear stopping a little at the *Title Page*; in which our Author condescends to imitate

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imitate those sad Dogs the *Vintners* and *Wine-Brewers*, who frequently hang out a *fine, gilded Bush*, in order to put off *bad Liquors*.—It runs in the following Words.

*The Rise and Fall of the late projected EXCISE impartially consider'd. By a Friend to the ENGLISH CONSTITUTION.*

It is impossible for any Pamphlet to bear an honest Title; but as soon as I open'd it, the Marks of a *ministerial Hack* discover'd Themselves in every Page; for instead of finding this *Affair impartially consider'd*, as one might reasonably expect from a *Friend to the English Constitution*, the whole Piece appeared to be a sordid Justification of the Measures on *one Side*, and the silliest Misrepresentation of the Opposition on the *other*.—But I have not yet done with the *Title*; for even the *Motto* deserves a little Consideration. It stands thus, both in the *Pamphlet* it self, and all the *Advertisements*.

—Remember, O my Friends, the LAWS,  
The LIBERTY, the generous Plan of Power,  
Deliver'd down by your renown'd Forefathers,  
The Price of so much Blood, and never suffer  
IT to perish in your Hands. C A T O.

Upon reading these Lines, I remember'd something like them; but was surpriz'd to see the Tragedy of C A T O quoted for them, and was sure that Mr. ADDISON could not be guilty of cloathing so noble a Sentiment in such low, flat, inharmonious Versification. I therefore immediately took down his Works, and, turning to the Passage, found it thus, viz,

Remember,

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Remember, O my Friends, the Laws, the Rights,  
The generous Plan of Power deliver'd down,  
From Age to Age, by your renown'd Forefathers,  
So dearly bought, the Price of so much Blood!  
O, let it never perish in your Hands,  
But piously transmit it to your Children!

The Reader will observe, upon comparing these Verses together, that there is not so much as one Line alike; and that the *Considerer*, by transfusing them into his *Title Page*, hath lost all the Spirit, all the Musick, all the Cadence, and all the Pathos, which are so beautiful in the Original. Never was so fine a Writer mangled in so terrible a Manner. It puts me in mind of an *ignorant, Country Curate*, who spent the greatest Part of his Life in correcting *Tillotson's Sermons* into bad Language, and preaching them for his own.—Can any Body of a tolerable Ear read the last Line, without being shock'd? If our excellent *Laureat* had been on one Side of *this Scribbler*, and *Stephen Duck* on the other, They would certainly have lugg'd Him by the Ears, telling Him that *Cato* was a fine Poem and

—They would never suffer  
IT to perish in his Hands.

—Cynthius Aurem  
Vellit & admonuit.

This very Circumstance almost confirms me in the Conjecture that *Carus* was the Manufacturer of *this Piece*, under the Direction of his Master *Horace*; for I am sure *these Lines*, as He hath quoted them, sound more like an *Irish Howl* than the Poetry of our *English Virgil*.

Besides, the Fellow's Judgment is as bad as his  
Ear;

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Ear ; for what had CATO, or Mr. ADDISON to do at the Head of a Pamphlet, written in Defence of a SCHEME for giving up our LAWS and LIBERTIES, in one of the most essential Articles? He might as well have quoted the *Seventh Commandment*, in Justification of *Adultery*.

The Piece itself contains nothing but a dull Repetition of the same empty Stuff, in Favour of *Excises*, which hath been answered above fifty Times already ; interlarded with the same Strain of *personal Calumny*, and some new Assertions, as Captain *Gulliver* calls them, of *Things that are not*.

Indeed, all the *Court Writers* continue to treat *this Subject* just as if it had never been examined before ; and insist on the same stale Topics of *Frauds, Improvement of the Revenue, and Relief from other Taxes*, without taking the least Notice of what hath been said, in Answer to Them ; so that I find my self in the same Condition with *Andrew Marvel*, when he was contending for Liberty, against that infamous Tool Doctor *Parker* ; and as I am engaged with an *Adversary* of the same Stamp, and in a Cause of the same Kind, Mr. *Marvel's* Apology must be mine.—*What have my Readers and I to do, but pity one another? I must quote all over again, and They read it all ; and you will affirm, and deny ; deny and affirm, without any Regard to Truth, or Honesty ; and yet all This and more We must endure, out of Love to Justice.*

However, I will give the Publick as little Trouble as possible, by contracting my Remarks into the shortest Compass, and referring the Reader to other Writings, where the same Arguments, or Assertions, have been more fully examined and confuted.

The *Considerer* begins with acquainting us that  
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*the late Scheme is intirely laid aside ; that Those, who were oncē for it, will never attempt it a second Time ; that They, of all Mankind, are the least likely to bring it again on the Carpet ; and therefore that all Apprehensions of Danger from Them are undoubtedly at an End ;* with several other Expressions of the same Kind, which are scatter'd through the whole Pamphlet, and ought to be look'd upon only as so many Assertions of *Things, that are not* ; for though we are told that *besides the most express and positive Assurances to this Purpose, We may be convinced of it from the Nature of Things ;* I never heard of any such Assurances, unless the present Declaration of our *Author* deserves that Title ; and if we may judge from the *Nature of Things*, there is the strongest Reason to believe that the *Scheme* still subsists in its full Vigour. The *Projector* Himself hath been so far from giving it up, that his *Advocates* have been employed, for several Months past, in trumpeting forth the Advantages of it, and condoling with their Countrymen on the Miscarriage of so national a Blessing. They have even had the Insolence to tell us, both in publick and private, that *so glorious a Bill* will, one Day, pass by the general Consent, nay even at the Request, of *all Parties* ; and the whole Drift of *the Pamphlet* now before us is manifestly calculated to work up the People to such a Frenzy. This will appear more evident in every Page, as We go along.

Let us therefore see the State of the Case, as the *Considerer* hath drawn it up, between the *Projector* and his *Opposers*.

“ The *Scheme* it self, says *He*, and the Advantages, or Inconveniencies of it being *intirely over*,  
“ it only remains to enquire *who* are entitled to  
“ our Resentment ; (if any must be express'd upon  
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“the Occasion;) *Those Gentlemen, who proposed this Scheme for preventing Frauds; or Those, who for the Sake of Opposition, would suffer those Frauds to continue still.*—What a modest, impartial Creature is This; and how very candidly does He state the Point in Dispute? The *Projector, good Man!* had no other View, you see, in proposing *this Scheme* than merely the *Prevention of Frauds*; and his *wicked Adversaries, to a Man,* were actuated by nothing but a Spirit of *Opposition.* Grant the *Considerer* but this one Point, and I will defy the shrewdest Man alive to answer the rest of his Book.—Whatever Liberties He may take with *these Malignants,* who opposed the *Bill,* far be it from me to call in Question the Honour and Integrity of any Gentleman, who voted for it. Let his Words stand in their full Extent, that *these Gentlemen* were swayed by no other Motive than the *Good of their Country*; yet, at the same Time, I must lay Claim to a small Degree of Astonishment that this political Ray of Patriotism should illuminate only *one Set of Men,* and that the whole Kingdom besides, both in Parliament and out of it, should be in a State of Reprobation, blinded with the Spirit of *Opposition* to their own Interest, as well as That of the Nation.

He proceeds in the same *impartial Manner* as follows.—“The real Foundation, upon which the *Gentlemen for the Bill* proceeded, was This and no other. They believed it both reasonable and beneficial to take off the *heaviest of the Duties* We now lye under, if This could be done, without laying a *new Tax,* merely by collecting the proper Duties upon *Wine and Tobacco.*”

The People's Memory must be as unsound as the *Excise Advocates* represent their Judgment, if They have forgot that the *Projector* was so far from

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from making any of his *Excises* a Foundation for taking off *old Duties,* that the Power and Profit, which accrued to Him by new Levies of *Officers,* in his first Attempts, encouraged Him to proceed in the same Track, and revive *old Duties,* instead of taking off any, which before existed. As for Instance, the Excise on *Coffee, Tea and Chocolate* was usher'd in by the *same Projector* with solemn Promises of great Ease to the Subject, and that it would prove a Means of discontinuing *other Duties more burthensome.* But how were these golden Promises perform'd? Why, by the Revival of the most heavy Tax, that ever was laid on any People; I mean the Excise on \* *Salt.* As the Revival of *this Excise* proceeded from the Excise on *Coffee, Tea and Chocolate,* so the intended Excise on *Wine and Tobacco* would undoubtedly have been followed with an Excise on *Sugar* and other Things, notwithstanding any *ministerial Promises* to the contrary.

The Reasons assign'd, in the next Paragraph, for the *Excise Scheme,* are the Negligence and Corruption of *Custom-house Officers*; That is, of *Servants* intirely at the Disposal of the *Projector.* Why are They *negligent*? Because often in an Hurry? To This I think it may be answered, that the Nation can better spare *Time* than *Money;* and the Difference in Time between doing a Thing *right,* and doing it *wrong,* is not very great. It does not therefore seem reasonable that the Nation should be brought into an *expensive and destructive Scheme,* for the Sake of an Holiday, and some Hours of Afternoons Diversion to *their Servants.*—But why are *these Officers corrupt*? As to That, *our Author* is quite silent, and would willingly throw

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\* See the Case of the Revival of the Salt Duty, &c.

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the whole Blame upon the *Merchants and Traders*, who corrupt them; though it hath been fully proved that \* *this Evil* hath another Root, and is chiefly owing to the great *Patent Offices* held in Trust for Persons, who never go near the *Custom-House*, but leave the Execution of their Duty to *Deputies*, with little or no Salaries; which they are obliged for a Maintenance to make up in *Perquisites*. These *Patent Officers* were established, and had *Deputies* allowed Them, when the *Customs* were but 5 per Cent. and consequently there was but little Temptation for *Frauds*. Another Reason for these *Frauds* is, that the *inferior Officers of the Custom-house* are not in the Nomination of the *Commissioners*, like the *Officers of Excise*, but are appointed by the *Treasury*; and, when found guilty of any Offence, are frequently supported by *Those*, who first recommended Them. In This consists the only Difference between *Excisemen* and *Custom-house Officers*, as to their Probity and Conduct in the Collection of the Revenue. This was confess'd by the *Commissioners of the Customs* themselves, at the Bar of the House; though it was visible enough that the Substance of their Evidence, I know not by what Management, was far from being calculated either for the Credit, or Interest of their *own Office*. Is it not therefore very hard that the Nation should be at an exorbitant Price to maintain a Parcel of Drones in these *great Sinecures*, and at the same Time pay for the Infidelity of their *Deputies*; nay, even have their *Liberties* taken away, in order to prevent *Frauds*, which are occasioned by the Neglect of the *Projector* Himself, who hath one of the most considerable of these *Offices*.

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\* See the Budget opened, &c. p. 14. and the *Craftsman*, Numb. 369.

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*Offices* in his Family, for several Lives, besides numberless other Employments?

We are told that the *Frauds and Abuses, that do already appear from the Report of the Committee, are very extensive and important.*—How important They are, hath been already \* considered, and may be seen in the *Report* itself; from whence this *impartial Gentleman* infers, with his usual Sagacity, that the *Frauds* undiscovered must be very numerous, when *Gentlemen, not at all conversant in such unjust Practices, should, in the short Time allotted to their Enquiry, be able to bring so many to Light.*—I do not see any Thing very wonderful in This; for can it be supposed that the *Managers of the Revenue*, who chiefly composed this *Committee*, by the particular Address of the *Projector*, could be totally unacquainted with the *Frauds in the Collection of it*; or, to use our *Author's Words, not at all conversant in such unjust Practices?* They had all the Advantages, which any Men could possibly have, in such a Case. I presume it will not be pretended that They were deny'd the Insight of the *Custom-house Books*, or any other Assistance, which They thought requisite to a compleat Discovery; besides the *Evidence*, which had been collected before with incredible Pains, as the very Foundation of the *Excise-Scheme*, and was particularly enumerated by the *Projector* Himself, when He first opened his *Scheme* in the House.

Another Assertion of the same Kind is, that these *Frauds* were proved by *proper and substantial Evidence*; though it appears by the *Report* that some of the *Informers* were *corrupted Officers*, who must have been *perjured*; that others were brought out of *Goals* to bear Witness, upon this Occasion; and that

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\* See the *Craftsman*, Numb. 369, 370.

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that even *Suspitions* and *Conjectures* were admitted into it. To This let us add that, in one Instance, They went so far back as the Year 1704, which is a very large Retrospect; and, in every Particular, seem to have been supply'd with all the Materials, which the Nature of the Case would possibly admit of.—I don't mention these Particulars with any Design of invalidating the *Author's* Assertion, *that the REPORT was very fair and judicious*; for it was certainly their Duty to pick up all the Evidence They could, and to make the most of it; but only to observe that it was not altogether so *proper and substantial* as He represents it.

And here, since it hath been thought proper to rake up the Ashes of *Sir Randolph Knipe*, I should be glad to know what Steps have been taken, either before or since his Death, to procure Restitution to the Publick for the *Frauds* laid to his Charge.

The next Benefit proposed by *this Scheme* was to prevent the *Running and Brewing of Wine*; but it happens very unluckily that some Commodities already *excised* are the most *run*; witness *Tea* and *Brandy*; which must always be the Case, where the *Duty is very high*, and collected with the *most Rigour*. For the Truth of this Fact, I appeal to the *Report* it self; even that *fair and judicious Report*, which the *Considerer* quotes as Authority. It is true, indeed, that great Quantities of *run Tea* and *Brandy* are daily seiz'd; but We can never be sure that any *Seizure of run Goods* is not fraudulent, when the *Duty* is so high as to afford a sufficient Profit to the *Trader*, and a competent Bribe to the *Informer*. The Reason of This is, that *seiz'd Goods* pay no *Duty*. For Example, it is well known that the *coarse Tea*, which is run from

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from *Holland, France* and *Flanders*, can be afforded at *two Shillings per Pound*, with at least *16 l. per Cent.* Profit to the *Trader*; which, by the additional Value arising from the *Duty of 4 s. 6 d. per Pound*, We will suppose sold for *six Shillings*. According to this Computation, 2000 Pounds Weight of *Tea* sold for 12,000 Shillings, or 600 *l.* parted according to Law, gives 200 *l.* to the *Informer* (whom I suppose the *Merchant's* Confederate) and 400 *l.* to the *civil List*. Now this Gain accrues to the *civil List* from the *Customs*, by the *Crown's* being, as it were, a Partner with *foreign Merchants*, in a Trade destructive to the Nation.—These are *Frauds* of infinitely more Moment than what are practiced in the *Tobacco Trade*, and upon which the *Committee* have exerted all their Industry; because They transfer the Trade of the Nation into the Hands of *Foreigners*; and *this Fraud* can never be prevented, whilst the *Duty upon Commodities is above double the original Value*.

—I must likewise take the Liberty to observe, that *this Practice* is but little less detrimental to the Publick than *Smugling*; for *Goods seiz'd and condemn'd* are sold almost as cheap as *run Goods*, and consequently are almost equally prejudicial to the *fair Trader*, who pays the *Duty*. This Evil might be easily prevented by an *Act of Parliament*, enjoining all *seiz'd Goods* to be burnt or destroy'd, like *damaged Tobacco and Wine*, instead of being forfeited to the *Crown*.

The *Considerer* seems to assert, though by Way of Interrogation, *that there is not a Man in England, who believes that half of the common Draught of Taverns is really Wine; or that the wretched Stuff We meet with in all Country Inns, ever paid Duty at the Custom-house, &c.*—This ridiculous Argu-



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Argument hath been sufficiently \* exposed already; and therefore I shall only observe, *first*, that He is the only Man in *England*, who will affirm this Proposition in its full Extent. However, the poor *Country Postmasters*, most of whom keep *Inns* and are commanded to propagate *these Papers*, are highly obliged to the *Projector* for so kind a Declaration. *Secondly*, there are brew'd *Wines* made of *foreign Grapes*, which are perfectly wholesome. *Thirdly*, this Argument is manifestly calculated for increasing the Consumption of a *foreign Commodity*, which must inevitably turn the *Ballance of Trade* against us.

What is said in the next Paragraph about the Increase of *half a Million*, by the Excise of *Wine* and *Tobacco*, the *Projector* Himself knows to be a meer Chimæra. By the most rigorous Collection of the Duty upon *Tobacco*, it could not be proved that there was even a Possibility of raising an additional Sum of above 30,000 *l. per Ann.* and That chiefly upon *North Britain*; which, if it could have been collected, must have ended in the Ruin of the People. As for *Wine*, if the *Scheme* was at all practicable, it is a Doubt whether, considering the Multiplicity of *Officers*, which would have been absolutely necessary to put it in Execution, the *Revenue* would have received any Improvement from it. The *Author*, indeed, hath plainly proved that *Excises* would have been carried on till They had brought in *half a Million*; That is, have raised above a *whole Million* on the People; or let us even suppose, as the *Author* insinuates, that the additional Sum, rais'd by *Excises*, might have been substituted in Room of a *Land Tax* of *two Skillings in the Pound*; would not This

\* See the second Part of the Argument against Excises, &c. p. 49. The Budget open'd, Numb. 15. Craftsman, p. 345.

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This have been equivalent to raising *two Skillings in the Pound for ever*?—How far levying what was necessary to defray the *annual Expences of the Government for a Perpetuity* would have supported the Credit and Power of \* *Parliament*, I leave every Man to judge. If it did not make *Parliament's* absolutely unnecessary, it was a very great Step towards it; for I cannot agree with the *Considerer* that the Application of this supposed Sum to the *current Expences of the Government*, for which it was originally intended, is the same Thing as seizing the *other Funds*, which are appropriated to different Services; and many of our Kings, who have aim'd at arbitrary Power, have done more bold and more unpopular Things than This.

He is farther pleas'd to assert that it is confess'd in an † authentick Piece, published by *Francklin* Himself, that the Extension of the Excise Laws to *Wine* and *Tobacco* would have raised an additional yearly Sum of *five hundred thousand Pounds*. This is another Instance of his abandoned Disregard to all Truth; for the *Gentleman*, who wrote that Piece, takes the *Projector's* own Calculation for granted, and argues only upon that Supposition.

Whether any Part of the *Profits*, which would have arisen from the proposed Method; belonged to the *Civil List*, is little to the Purpose; though it is certain, that whatever Improvement the *publick Revenue* would have received from *this Scheme*, the same Benefit must have arisen in Proportion to the *Civil List*, whether that Part of the Duty had been left at the *Customs*, as was at last proposed; or brought to the *Excise*, as was originally intended.

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\* See a late Tract, intitled a Letter from a Member of Parliament to his Friend in the Country, &c.

† The Letter before mention'd.

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The Considerer hath the Confidence to tell us that the very first Appearance of this Scheme looks so agreeable, that it is no wonder Gentlemen, who wis'd well to their Country, should be pleas'd with it. — Now This is so far from being true, that the very first Appearance of the Scheme destroy'd it; for it was no sooner seen than univ'rsally exploded; and though the Projector obstinately persisted in pushing it on to the last, it may be truly said that it received its Death's Wound from the Moment of its Birth, if not in the very Womb of its Parent.

We are likewise told that the Design was only to excise foreign Commodities, which may be properly consider'd as Articles of Luxury. This is not strictly true; for the Commodities of our own Plantations are not foreign, in the same Sense with Those of Holland, France and Spain. I allow that it would save Money to the Nation, if there was not a Drop of Wine drank, and We could export our Manufactures, without taking Wine in Exchange for them; but This is not practicable, nor indeed desirable in our Circumstances; for if every Thing ought to be banish'd as \* Luxury, which is not absolutely necessary to Life, We must bid adieu to Commerce at once. — It is impossible to fix our Author to any Point. At one Time, this Scheme was design'd to increase the Revenue, by increasing the Consumption of true Wine. At another, the Intention of it was to diminish Luxury, and foreign Expence; which would intirely frustrate the first Design. In short, it is This, or That, or any Thing, as it serves a Turn.

That the Ease and Interest of the Gentlemen in the Administration did really lye on the other Side

\* See a Pamphlet, intitled *some Thoughts on the Land-Tax, general Excises, &c.* p. 17. *The Craftsman*, No. 351, 352.

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of the Question, I am ready to allow; but They did not happen to think so, when they exhibited their Project; and that They chose the most troublesome Part, because They thought it most beneficial to their Country, is just such Stuff as was broach'd by an Author of much the same Scantling, about two Years ago; when the \* honourable Gentleman was pleas'd to undergo the Fatigue of a long Struggle for two Days together, and for many Hours each Day, in order to raise five hundred thousand Pounds upon SALT, when He could have raised the same Sum upon LAND, without any Opposition, in a Quarter of an Hour. — There is certainly no great Merit in a Minister's taking some Trouble, for a great deal of Power and Profit; but the Misfortune is that the Trouble, which this Gentleman so often gives Himself, is always of such a Nature as the People would very gladly excuse. It consists in continued Attempts to lay new Taxes upon Them, or making old ones more grievous to Them, instead of relieving Them from any Part of their present Burthen; and I think it very ridiculous to complain of the Trouble, which He meets with upon such Accounts.

As for the late, pretended Tendernefs for the Landed Interest, and the Expedients propos'd to relieve it, the first appears to be insincere, and the last chimerical. However, let us examine this Point a little; for the Considerer hath dropt one Expression, which is not altogether insignificant. He says, p. 27, that there is no Tax more unequal than That laid upon LAND. Does the Projector therefore propose to remedy this Evil? No; on

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\* See a Letter to a Freeholder, on the late Reduction of the Land Tax, &c. p. 5.

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the contrary, He hath \* declared, in the strongest Terms, that as to the Manner of laying and paying this Tax, however unequally it had been raised on different Parts of the Kingdom; yet any Alteration, in this Case, was what He should never propose, or attempt; that it was too much for Him to venture upon; that it was a most impracticable Work; and He believed that no Man would ever enter upon it; as He was sure, on his own Part, that He never should. This was his Declaration two Years ago; and yet I will undertake to prove that every Argument for the late Excise Scheme will conclude as strongly for an Alteration in the Manner of collecting the LAND TAX. May it not be said that an Estate paying but half the Duty in one Place, which an Estate of the same Rent pays in another, is an unreasonable Partiality, and ought to be remedied? May not the landed Man, who is taxed to the Full of his Estate, be compared to the fair Trader, who deserves all the Care of the Government; and the Under-tax'd to the Smugler, who defrauds the Publick of its just Due? If it should be said that Counties, where there is not an equal Plenty of circulating Specie, cannot bear an equal Rate with Counties in another Condition, is not the same Thing true of any Duty raised by Excise? For this Reason, I think it far from being impossible that the same righteous Spirit may produce the same Arguments, on a proper Occasion, for a Review of the Land Tax; especially, after a short Cessation of it. The Freeholders can lay but little Stress on the Projector's Declaration, two Years ago, that He would never make any such Attempt; for it ought to be remember'd that when He was charged, at the same Time, with intending the

\* See a Letter to a Freeholder, &c. p. 7.

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Revival of the Salt Duty as the Foundation of some other Excises, He deny'd it in as solemn Terms; and yet it is well known that He brought his new Excise Scheme on the Carpet the very next Session. Let the Landholders therefore consider whether He, who did not think such a Project too much for Him to venture upon, may not have Courage enough, on some great Emergency, real or pretended, to attempt the other.

The Considerer, indeed, endeavours to persuade us that such Apprehensions are ridiculous; but I must beg Leave to put Him in Mind that one of his Fellow-Labourers was formerly pleas'd to assert, in Answer to the Craftsman, \* that the LAND-TAX is already collected by the LAWS OF EXCISE; and † another Ministerial Writer hath since made a Discovery that the Commissioners of the Land Tax, in all Counties, ease Themselves, and lay disproportioned Burthens on their poorer Neighbours. Nay, the Considerer Himself retails this Charge against the Commissioners, in the very same Words, but six Pages after his Attempt to ridicule the Apprehension of a Land-Excise. If therefore some Frauds are already detected in the present Method of collecting the Land-Tax, We may reasonably suppose that there are many others undiscovered; and what can be more equitable, according to the Projector's Way of arguing, than to prevent them by the same Alteration, which He propos'd in Wine and Tobacco; or, as our Author more wittily expresses it, by having the LAND visited by EXCISEMEN and regularly gauged?

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\* See the Courant of Saturday, Dec. 23, 1732; or the second Part of an Argument, &c. p. 47.

† See the Daily Journal of Friday, April 27, 1733; or the Craftsman, Numb. 358.

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I am far from designing to plead for *Frauds* of any Kind. There is great Injustice, no doubt, and many Inconveniences attending them; but surely some Remedy might be found out for them, without oppressing the Subject, and endangering our common Liberties. This Method of preventing *Frauds* is just like the Story I have heard of an *Irish Soldier*, who trying in vain to keep off a Fly from his *Officer's* Face, whilst He was asleep, knock'd it on the Head with the But-End of his Musquet, and dash'd his *Master's* Teeth down his Throat at the same Time.

As for easing of *Land* by *Excises*, it hath been fully proved by unanswerable Authority that *all Taxes*, in this Kingdom, must ultimately affect *Land*; and it is certainly for the Interest of the Publick to raise their Taxes with the *least Expence* and Number of *Officers* possible. *Excises* are Poll-Taxes upon the *Consumer*, raised without Distinction of Ranks, or Abilities, at an immoderate and unnecessary Expence, which levy above double the Sum upon the *People*, which They bring in to the *Government*. This is Matter of Experience. For Instance, I am sure that every Individual in this Kingdom pays at least 9d. a Year to the Duty upon *Salt*; so that a Family of *eight People* pays 6s. a Year, or 1s. 6d. a Quarter; and there is no real Difference in collecting it Quarterly, or Daily, as to the *People*; but a very great one, as to the Produce of the *Tax*; for a *Poll-Tax* of 9d. per Head on *eight Millions* of *People* would bring in 300,000 l. and if the *Government* had a Mind to raise only what the *Salt Tax* produces at present, They might exempt all the poor Families in the Kingdom from *this Burthen*.

What He says concerning the Hardships of *Country Gentlemen*, under a thousand Pounds a Year,

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*Year*, as well as the *Parochial Clergy*, is only a Repetition of the same Argument, with Regard to the \* *Salt Duty*, and was sufficiently answered at that Time.

But the *Projector*, it seems, carried his Views still farther, and would not have been content with taking off the *Land Tax* only, if his *Scheme* had succeeded, but propos'd likewise to lessen, or remove some *other Duties*, which lye heavy upon the *Poor*; such as Those upon *Soap, Candles, Leather, &c.* — I wonder the *Considerer* did not add the Word *modest* to *impartial* in his Title Page. It is well known that the *Salt Tax* is more universally burthensome to the *Poor* than any other Duty whatsoever; and though it was taken off by Recommendation from the Throne, nay, even with the Approbation of the *honourable Gentleman* Himself; yet it was laid on again, two Years afterwards, in the very *same Parliament*, by the very *same Gentleman*, and labour'd as a Point, upon which the Continuance of his Power depended.

If therefore his Affairs are grown so desperate, that He cannot part with *one single Tax*, I leave the World to judge how far They may depend on his Promises for taking off *several others*. I am sure, at least, that if his *Scheme* would have relieved us not only from the *Land-Tax*, but the Duties upon *Soap, Candles* and *Leather*, it must have been extended much farther than He hath hitherto acknowledg'd; for in order to effect all these good Ends, it must have produced near a *Million and an half a Year*, instead of *five hundred thousand Pounds*, which was the utmost of his own romantick Calculation.

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\* See the Case of the Revival, &c. p. 51.

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There is, indeed, one Way of relieving the Poor from *these Taxes*, without an *Excise*; for if the annual Produce of the *sinking Fund*, above a *Million*, was appropriated to this Purpose, the *present national Debt* would be cancelled by *that Million*, if inviolably applied, in 28 Years, at 4 per Cent. Interest; and the Riches of the Nation increas'd many Millions, at the End of that Term, by the Increase of *Trade*, arising from the Abolition of those burthensome Taxes on our *Manufactures*. A Motion to this Purpose was made, last Year, in the *House of Lords*; viz. *That the Produce of the sinking Fund should be apply'd, for the future, towards redeeming such Taxes as are most grievous to the Subject, oppressive to the Manufacture, and destructive of Trade*. But this Motion pass'd in the Negative; and if the Payment of the publick Debts a few Years sooner is the principal Point in View, I will venture to maintain a seeming Paradox; *that the Abatement of some Taxes may be the quickest Way of clearing the national Debt*. If the *Considerer* disputes the Truth of this Proposition, I will join Issue with Him, and appeal to *Figures*; which are stubborn Things, and will not submit to his trifling Sophistry. — In the mean Time, what can be the Meaning of the *Projector's* Inflexibility upon these Points? Will not the World be apt to say that He finds the *Tax-gathering Army* to be of more Service to Him than even the *fighting Army*; since the Augmentation of the *former* seems to be perpetually running in his Head, and employing his Thoughts?

I cannot quit this Branch of the Argument, without observing how much all the different Branches of the Kingdom are obliged to *this Gentleman*, in their Turns. — Having drain'd the poor *Land-holders* very liberally, during a long Course of uninterrupted Peace; He turn'd

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his Thoughts to the *trading Part of the Nation*, and projected additional Burthens on *Them*, at a Time when They were already staggering under the Weight of former Pressures; occasioned by a long Stagnation of *Trade at home*, and the Interruption of *Commerce abroad*; besides many grievous Losses, by *Captures and Depredations*, whilst their own Hands were ty'd up from doing *Themselves Justice*. — But being defeated in *this Project*, by the united Vigour of the whole Nation, He seems to have *another Scheme in Petto*, and plainly intimates a Design of taxing the *FUNDS*; for amongst other Arguments to cajole the *Freeholders*, He mentions the *\* Unreasonableness of taxing Landed Estates, in order that vast Sums of Mosey in the FUNDS, which produce better Interest, may not be subject to such Payments*. What Sum *his Honour* may intend to raise this Way, does not yet appear; but I believe the bare Intimation of *such a Design* will not sound very agreeable in the Ears of the *unhappy Proprietors of our publick Debts*; who have already had their *yearly Income reduced ONE THIRD*; which, according to the Reasoning of a *certain Representation*, is equal to a *third Part of their Principal*; and the *Proprietors of South-Sea Stock* have besides had a great Part of their Capital already ANNIHILATED, for the Payment of a vast Debt, fix'd upon Them without any satisfactory Account how it arose, or a proper Examination into the Conduct of Those, under whose Management it was contracted. To This We must add the present melancholy Circumstance of all the *publick Creditors*, whose Properties are every Day sinking in their Value to such a Degree, that the *Projector* may see

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Distress

( 26 )

Distress in the Face of every Proprietor. I shall therefore leave it to his own Consideration, whether such a Menace of taxing our *Funds* can be of any Service, at this Time, to the Support of our sinking Credit; and the Publick will see thro' the thin and wicked Artifice of playing the *Landed, Trading and Monied Interests* against each other, according as it serves his Purposes at different Times; though nothing is more evident than that these Interests are inseparably united, and must stand, or fall together.

Whatever *this Writer* may think, it is certain that following the Trader into his *Vaults and Cellars, or other private Repositories of Goods, whether run or not, is some Abridgment of English Liberty*; and that every free and trading Nation will avoid it, as much as possible. The Republicks of \* *Holland and Venice*, who are as careful of their publick Revenues as We can be, never allow of any *such Practices*; and it is well known that the Officers in France have no Power to enter and search Houses; so that our *Excises* appear to be of a worse Kind than Those of other Nations, even under *arbitrary Governments*; and yet We are constantly told by Mother Osborne and her Associates, that We are the happiest People upon the Face of the Earth, and enjoy all the Liberty human Nature is capable of.

But We are assured that these Regulations were designed only against *Smugglers and Wine-Brewers*. Did the *Bill* then make any Distinction between the *fair Trader* and *Them*; or are all the Dealers in *Tobacco and Wine* to pass under that Denomination?

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\* See an Argument against *Excises*; p. 59. the *Craftsmans* Numb. 348. 35<sup>o</sup>.

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It is farther argued that *these* injurious Dealers might properly enough be subject to the same Law, which the *honest Brewer of true English Beer* is continually under. — This Argument hath just as much Force as the former, and is only quoting one Grievance in Justification of another. It is very true, that the *honest Brewer of true English Beer, (as the Considerer emphatically stiles Him)* hath been long subject to these *severe Laws*; and so are now many *other honest Traders, of different Kinds*. But what then? Does it follow from hence that *these Laws* are no Inroad upon *Liberty*, and Interruption to *Trade*; or that the *Inconvenience* will not be increased by the *Extension* of them? This Argument is another Proof that the *Scheme* had a more general Drift than the *Projector* thought fit to own; for I will defy any Man to shew that the Case of the *Brewers* might not be urged as strongly for converting all our Taxes into *Excises*, as well as Those upon *Tobacco and Wine*.

Another Argument equally fallacious is, that *Places of Sale only* were to be visited, and that *no House was to be enter'd*. I call This fallacious, and might call it absolutely false; for the Words of the *Bill* are *all Warehouses, Storehouses, Rooms, Shops, Vaults, Cellars and other Places, made use of for the keeping, cutting, stripping, or otherwise manufacturing any Tobacco*. — However therefore some *great Merchants, who have Warchouses separate from their Dwellings, might be free, in some Measure, from the Vexation and Slavery of such Inquisitors*, I am sure this Assertion is absolutely false as to the Body of the *Retailers, whose Shops and Store-Rooms generally take up the greatest Part of their Houses, and are so complicated together as to render them all liable to Inspection*. For the Truth of This, I appeal to the *Druggists, Grocers,*

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Grocers, Distillers, and other Traders, who have already the Misfortune to be under the *Laws of Excise*.

It is proper to observe that the *Considerer* and his Brethren constantly argue upon a Supposition that all the Profits of *Frauds* go into the *Merchant's Pocket*; and that the *Consumer* pays the whole Duty. Now it unfortunately happens that *one of these Writers* argued directly contrary to this Supposition, in the Case of the *Salt Tax*, by endeavouring to prove that the *more Frauds* were committed in the Collection of it, the cheaper would *Salt* come to the *Consumer*. — What a strange Thing is it that *these Men* can never be a little consistent, nor remember their own Arguments for a Year or two together?

But whichever Side of this Contradiction is true, I will venture to maintain that whatever additional Sum is raised upon any Commodity, either by a *new Tax*, or more rigorous Collection of an *old one*, the *Price* of the Commodity will be augmented *above double*, in Proportion to the Augmentation of the *Revenue*; and 'till the *ministerial Writers* can prove the contrary, all their Distinctions between a *new Tax*, and the different Collection of an *old one* are vain and frivolous.

The *Considerer* seems to admit, amidst all his fine Elogiums on *this Bill*, that it was not altogether justifiable, in every Respect; but tells us, at the same Time, that it was only a *Proposal*, subject to the *Amendments of Parliament*, and might have undergone any *Alteration in the Committee*, consistent with the *publick Interest*. — As to This, I shall be very short; for both the *Bill* and the *Defences* of it, particularly the *present*, are only capable of one single Amendment, prescribed by *Mar-*  
*tial* to his Friend.

Emendare

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*Emendare tuos, O Fidentine, Libellos*

*Multa non possunt, una Litura potest.*

He says, in the same Page, that the *Bill* expressly removes the greatest Inconveniencies, which are complained of in the present *Laws of Excise*, and would have eas'd the whole *Excise Law*, in several Particulars. — I was at a Loss to guess what He meant by This, till I came to the \* next Page, where He tells us that it was calculated to prevent Perjury, by lessening the Number of Oaths, and relieving the *Trader* from swearing to his own Books.

It might be proper enough to ask, in this Place, who hath made the *Use of Oaths* so frequent and common, as it is at present? But, to waive that Point, is it really true that the *Tobacco Bill* was calculated to remedy that Evil? No; tho' He talks so confidently of its removing the greatest Inconveniencies of our present *Excises*, the single Instance He mentions to prove it happens to be false; for in p. 25 and 26 of the *Bill*, as it is now printed, the Reader will find the following Clauses.

“ And it is hereby farther enacted by the Authority aforesaid, that all and every Person or Persons, who shall sell or deal in *Tobacco*, from and after the said Day of  
“ shall, and They are hereby directed and required to keep an Account of all such small Quantities, or Parcels of *Tobacco*, not exceeding the Weight of in one Parcel, as  
“ He or They shall sell or dispose of in each Day, and shall every Night enter into a Book, to be  
“ kept

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“ kept for that Purpose, an Account of the *gross*  
 “ *Quantities* of the said Commodity, which have  
 “ been by him, Her, or Them, sold and delive-  
 “ red in that Day, in such *small Quantities*, or  
 “ *Parcels*, as aforesaid; and the said Sellers of,  
 “ or Dealers in *Tobacco*, shall also keep one other  
 “ Book, wherein They shall severally enter every  
 “ Quantity and Parcel of *Tobacco* above the Weight  
 “ of                    which He, She, or They, shall  
 “ sell and deliver in each Day, &c.

“ PROVIDED always, that no Seller of, or Dea-  
 “ ler in *Tobacco*, as aforesaid, shall have in his,  
 “ or her Custody, more than one such Book of  
 “ each Sort, at the same Time; and that when  
 “ the said Book or Books in his or her Custody  
 “ shall be fill'd up respectively, the same being re-  
 “ turned to the Officer, or Officers, for the said  
 “ *Inland Duty*, from whom They were severally  
 “ received, upon the OATH, or, in Case of a Qua-  
 “ ker, upon the SOLEMN AFFIRMATION of such  
 “ Seller or Sellers, Dealer or Dealers as aforesaid,  
 “ or of his or their Servant or Servants, who  
 “ kept the same and made the Entries therein,  
 “ of the Truth of such Entries, according to the best  
 “ of his, her, or their Knowledge or Belief; and one  
 “ or more new Book or Books shall thereupon be  
 “ delivered to such respective Sellers, or Dea-  
 “ lers, &c.

What therefore can be a grosser Imposition on  
 the Publick than the *Author's Assertion* that *this*  
*Bill would have relieved the Trader* from SWEARING  
 TO HIS OWN BOOKS; when the express Words  
 of the *Bill* are that He is to SWEAR to the Truth  
 of every Entry in his Books; and is obliged every  
 Night to set down the *gross Quantity* of every lesser  
 Quantity in one Book; and in another Book every  
 larger Quantity, that He shall sell every Day of  
 his

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*his Life?*—Can This be called *lessening the Num-  
 ber of Oaths*; or is making Men swear so minutely  
 to THEIR OWN BOOKS the Way to prevent PER-  
 JURY?

There is, indeed, a Clause at the latter End  
 of the *Bill*, to repeal a Clause in an Act of the  
 11th of the late King, which impowers the *Com-  
 missioners of Excise*, upon the Oath of an Officer,  
 that He suspects any Dealer of making *false En-  
 tries*, to summon the said Dealer before Them, and  
 examine him upon Oath, concerning the Truth of his  
*Entries*. This carries an Appearance, *prima Facie*,  
 of easing the Traders from the terrible Obligation  
 of purging Themselves upon Oath, as to every lit-  
 tle Quantity of Goods, which They sell; but any  
 Man of common Sense, who reads the foregoing  
 Clauses, will immediately see the Fallacy, and per-  
 ceive that the Traders would have been obliged,  
 notwithstanding This, to swear very minutely to  
 their own Books.

Having thus convicted our *Author* of a gross  
 Prevarication, I will now shew in what Respects  
*this Bill* was so far from taking away the *Incon-  
 veniences of former Excises*, (I suppose He parti-  
 cularly means the Excise on *Coffee, Tea* and *Choco-  
 late*) that all those *Inconveniences* would have been  
 increased and aggravated, in the present Case.

*Tobacco*, as bought from the Merchant, is gene-  
 rally about 7 *d.* or 8 *d.* per Pound; and *Tea* is ge-  
 nerally about 14 *s.* per Pound. Now all the Rules  
 of *Excise*, which are observed as to a Pound of *Tea*,  
 are required by *this Bill* as to a Pound of *Tobacco*,  
 though it is not above a 20th Part of the Value of  
*Tea*; and the Charge of weighing *Tobacco* from  
 Time to Time, at the precarious Humour of an  
*Exciseman*, as well as the Trouble of fetching Per-  
 mits,



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*mits*, entering all Sales in *Books*, and attending the *Offices*, must have been as great for a Pound of *Tobacco*, as for a Pound of *Tea*; consequently an *Excise* would have been twenty Times as burthensome on the *former*, as on the *latter*.

Whether all this Vexation and Expence would not have inanced the Price of *Tobacco*, and thereby diminished the Consumption amongst the *poorer Sort of People*, who chiefly use it, is another Point, which deserves the Consideration of Those, who promised Themselves such Mountains of Gold from *this Scheme*, by the Improvement of the Revenue.

It is very remarkable that the *Considerer* is intirely silent as to the Point of *JURIES*; which is more than I expected, when I found Him in such a Vein of *asserting*; for He might certainly have affirmed that the *Tobacco Bill* restored the Use of *JURIES* with as much Truth, as that it was calculated to *prevent Perjury, and relieve the Trader from swearing to his own Books*.—Let me therefore ask Him whether *Trials without Juries* are not an *Inconvenience*, nay the *greatest Inconvenience* complained of in the present *Excise Laws*; even no less than an Infringement of *magna Charta* itself?

But to shew the *Projector's* farther Regard for the *Landed Interest*, it deserves a short Remark that the *late Bill* took off all Appeals to the *Quarter Sessions* from the Sentence of the *Justice, or Sub-Commissioner*, in order to make the Country more dependent on Him, and bind Them down to the arbitrary Determination of *Judges*, who may expect to be *TRANSLATED, for good Behaviour*, as well as my Lords the *B——s*.

The *Considerer* hath advanced another Argument, in Behalf of the *Bill*, so very pleasant and ingenious, that I cannot pass it over in Silence.

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“ The very Time, says He, this Bill was brought into the House, when the Prospect of a *new Election* was so near, is one Proof, among many others, that the *Gentlemen* for it solely intended the Service of the Publick; and hoped, by preventing *gross Abuses*, and thereby easing some *heavy Taxes*, to gain the FAVOUR OF THEIR COUNTRY.” — He adds, that “unconcerned Spectators, of great Wisdom and Impartiality, are firmly of Opinion that this Design of HONEST POPULARITY was their greatest Crime, and in Truth gave Rise to the Opposition.”

What a strange, unfortunate Creature must *this Projector* be, that all his Schemes of *Popularity* and gaining the *Favour of his Country* should have the contrary Effect, and end in universal Detestation? This hath been remarkably his Case, in all his late Undertakings; and most deplorably so, in that *darling Scheme*, which is at present under Debate. I believe, indeed, that He did not sufficiently consider what Influence an *approaching Election* might naturally have on the Fate of *such a Project*; and finding Himself quite wrong in the Manner of *Timing* it, would willingly have That pass for the Proof of an *honest Heart*, which was certainly the Product of a *blundering Head*.

Some following Pages are spent upon the unfair Methods of opposing the *Bill*. Amongst other Things, the *Considerer* seems to be very angry with a *Picture* and a *Song*; which have been of such singular Use in the Cause of *Liberty*, upon some important Occasions, that I am loth to give them intirely up. I cannot deny, indeed, that a laudable Method may be sometimes apply'd to bad Purposes; but That is the Point in Dispute between us. The *Projector* Himself hath often had

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Recourse

Recourse to *such little Artifices*; and if He never met with the same Success, the Fault was not in his Intention; but may be imputed, perhaps, to the wrong Turn of his *Satire*, as well as the Deficiency of *Wit*, which constantly distinguishes it.

But had *these wicked Opposers of the Bill* nothing on their Side, besides *Clamour and Faction, Ballads and Pictures*, without any Mixtures of *Truth*, or Appearance of *Argument*? That's very hard indeed; and many People seem to be prodigiously mistaken in their Opinion of *these Men*, by imagining that there were now and then some shrewd Things thrown out by Them, with a Shew at least of Reasoning. However, let us for once suppose the Case to be just as our *Author* represents it; that *Noise and Nonsense* got the better of *Justice and Reason*; in this Case, I say, the natural Inference to be drawn from it is not altogether comfortable either to the *People*, or the *Minister*. If the *Excise-Scheme* was unreasonable, why was it proposed? If it was reasonable, why did it not pass in a Parliament, where the *Court* had an insuperable Majority, as the *Considerer* assures us Himself?—Is it not a melancholy Situation, when the *best Things* from a *Minister* are suspected; and the *People* will not accept even of *Salvation* from his Hands?

Our *Author* expatiates very largely on the Arts made Use of to *affright the Nation with the strange, groundless Terror of a GENERAL EXCISE*. How *groundless* it was, hath been often proved; and the *Considerer* would do well to answer what hath been said on this Head, instead of repeating the same idle Trumpery over and over a thousand Times. What is a *general Excise* but an Accumulation of *particular Excises*? And if He will please to add what were designed by *this Bill* to Those, which

which already subsist, He will find a pretty large Catalogue; but as *these witty Writers* are apt to be troubled with short Memories, I must beg Leave to refresh them with a short Recapitulation. The following Commodities are already *excised*; viz. \* *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; Cards and Dice; Coffee, Tea and Chocolate; Salt.*—To These We must add *Tobacco, Wine and Sugar*, which are all known to have been in the ORIGINAL SCHEME; and then let the *Considerer*, or his *Patron*, name any one material, *imported Commodity*, which would have been left at the *Customhouse*, or *unexcised*.—This Catalogue, I say, makes a pretty formidable Figure of itself; but when We consider the vast Multitude of *Traders and Dealers*, who are affected by *these Excises*, the Argument will appear in a much stronger Light. Let us therefore enumerate them once more.

† *Brewers, Distillers, In-keepers, Victuallers, Coffeemen, Mum, Cyder and Perry-makers, Malsters, sweet Wine-makers, Vinegar-makers* — and all other Persons, making, importing, or dealing in exciseable Liquors.

*Soap-Boilers, Druggists, Grocers, Tallow-Chandlers, Starch-makers, Perfumers, Peruke-makers, Barbers, Chandlers* — and all other Persons concern'd in Tea, Coffee, Chocolate, Starch, Powder, &c.

\* See the Argument against Excises; p. 45.

† See the second Part of an Argument against Excises; p. 48.

Hop-planters, Tanners, Owners of Salt-Pits, Leather-sellers, Linnen-Drapers, Paper-makers, Paper-stainers, Callicoe and Linnen-Printers, Paste-Board, Mill-Board and Scale-Board-makers, Goldsmiths, Silver-smiths, and Workers of Plate, Wire-drawers, and Refiners of gilt and Silver Wire, Card-makers, Dice-makers—

and several other Persons, concerned in making, or vending these Commodities.

All these Trades have already the Misfortune to be under the *Laws of Excise*; to which We must add Those, who would have been in the same Condition, had the *late Scheme* taken Effect; such as

Tobacco-Merchants, Wine-Merchants, Sugar-Merchants, Tobacconists, Vintners, Sugar-Bakers—

and all Retailers of those Commodities, not already excised.

Now, if We look through all the *Cities* and *trading Towns* in *England*, We shall find them inhabited and supported chiefly by *such Sort of Men*, who are, or would have been cut off from the common Privileges of their Fellow-Subjects, by *this Method of Taxation*.

One Thing more I must observe upon this Branch of the Argument; *viz.* that there are *two Kinds of Excises*; one of which stops at the *Maker*, or *first Owner*; such as That upon *Beer* and *Ale*, *Malt*, *Hops*, *Soap*, *Candles*, &c. the *other* follows the Commodity not only into the *Retailer's Shop*, but wherever it goes, and is liable to be seized, without a *Permit*; such as That upon *Brandy*, *Rum*, *Arrack*, *Coffee*, *Tea* and *Chocolate*, &c.—And here it deserves a particular Remark, that all our *modern Excises*, except That on *Salt*,

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as well as Those intended by the *late Scheme*, are of the *latter Kind*, which is vastly more grievous and expensive than the *other*, both to the *Government* and the *People*. What a vast Deal of *Modesty*, *Candour* and *Veracity* must our *Author* therefore have, when he asserts that it was an *express Part* of the *Scheme* to remove the *CHIEF INCONVENIENCES*, and would have lessened the *EXTENT* of the *Excise*; That is, an *Extension* of *Excise Laws* would have lessened the *Extent* of the *Excise*!

But it would have been *Time enough*, says the *Considerer*, to raise *Alarms*, when They found the *least Tendency* towards a *Design* to excise any Part of our *FOOD*, or to enter any *PRIVATE HOUSE*.—That is, in plain *English*, it is *Time enough* to struggle, when the *Knife* is at our *Throat*; a *Maxim*, which, in its full *Extent*, hath overturn'd, and will overturn all the *Liberties* of *Mankind*. I like the *Counsel* of the *Bird in the Fable* much better; which was to pick up the *Hemp-seed*, immediately after it was sown. To apply this *Fable*, *Liberty* is not half so much in *Danger* of being mastered by *Scalade*, as by *Undermining*.

But to come a little nearer to the *Point*; is no Part of our *Food* already excised; Is not *Wine*, by long *Habit*, become Part of our *Food*; even such a Part of it, as to many *Persons*, and in many *Cases*, to be not only convenient, but absolutely necessary to *Life*? Let our *Author* ask the meaner *Sort* of *People*, as well as some of higher *Rank*, and He will find that even *Tobacco* is considered by Them as Part of their *Food*; or at least as useful to Them as their *Food*. Let Him consult the *fair Sex*, in the same *Manner*, whether They don't look upon *Coffee*, *Tea* and *Chocolate*, as a Part of their *Food*. I know

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all these Commodities are treated as Articles of *Luxury* by the *ministerial Writers*; and if They can persuade the *Gentlemen of England* to leave off drinking *Wine* and smoking *Tobacco*; or if the *Ladies*, even of the *Court Party*, will agree to burn all their *Tea-tables*, and submit to the homely Regulations of old *Queen Bess's Maids of Honour*; I promise to give Them no farther Trouble on this Subject; but, in such a Case, I must desire Them once more to consider what would become of our *Commerce*, and consequently of the *Revenue*, which was to be so prodigiously improved by *this Scheme*.

I can go still farther, and defy Them to prove that no Part of our *Food*, in the strictest Sense, is already *excised*. Will They pretend to say that *Beer* and *Ale*, *Cyder* and *Perry* are no Part of our *Food*? Can They affirm that *Salt* is not an absolute Necessary of Life; or that this Part of our *Food* is not already under an *Excise*; a *Tax*, which affects not the Great and the Rich only, but the poorest Farmer, Manufacturer and Day-Labourer? Not a Piece of *Bacon*, *salted Beef*, or *Pork* can They eat; not a Pound of *Butter*, a little *Cheese*, or even a Bit of *Bread* can They make, without contributing something to it. This, no Doubt, is a great Favour to the *Landed Interest*; and as to *Navigation*, are not all our Ships victual'd with *salted Provisions*? Let any Man therefore judge what an Ease *this Tax* must be to our *Commerce*, and how likely to give us the *Ballance of Trade*. — I am therefore at a Loss to guess what Motives could possibly induce our *Author* to say that *it had been Time enough to raise Alarms, when They found the least Tendency towards a Design to excise any Part of our Food*; because That is really giving up the Point, and sufficiently justifies all our *Alarms*.

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As for *entering private Houses*, it appears from what hath been said before that almost all the *trading Part of the Kingdom* are already, or would have been, subject to this unwelcome Visitation, by the Execution of the *late Scheme*. It is true, indeed, that the *Projector* and his *Advocates* have lately been pleased to put this vast Body of Men upon the same Foot with *Inn-keepers*, *Vitallers*, and *Retailers of Geneva*, in order to subject Them to the *same Laws*. The *Traders*, no Doubt, are highly obliged to Them for this Favour, and I hope will take some Opportunity to return it; for, according to this new Doctrine, three Parts of the Houses in *England* might be *entered at Pleasure*, and yet the *Projector* might continue to insist that there was not *the least Tendency towards a Design to enter any PRIVATE HOUSE*.

But this Point likewise will admit of some farther Examination; for, even *private Houses*, according to the *Projector's Doctrine*, are already under the *Laws of Excise*, in some Particulars. I mean the Houses of *private Gentlemen* and *others*, who live upon their Fortunes, without following any Business; for, not to insist on the *Inspectors of the Window-Lights*, who very nearly resemble the Officers of the *Chimney Tax*, let Them look into the Act of the 6th of the late King; by which no Gentleman can send a little Present of *Brandy*, *Rum*, or *Arrack*, to a Friend, even after He hath paid the Duty, without a *Permit*; which will not be granted Him, unless He *enters his House*, and thereby subjects it to the Visitation of *Excisemen*, like *publick Houses*. By the *same Act*, no private Gentleman can keep above 63 Gallons of any of *these Liquors* in his House, without *entering it*. — By the Act of the 10th of the same King, no Gentleman can have a little *Chocolate* made in his House,

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House, without Permission from an Officer, after three Days Notice, as well as swearing to the Quantity made, and carrying it to the Office, ready wrapt up in Papers, to be stamp'd.—Do not both these Laws, in some Measure, affect private Houses; or can They be said not to have the least Tendency to such a Design?

This is sufficient to shew that some Parts of our Food, even in the strictest Sense of the Word, are already excised; and that private Houses are not altogether free from those Laws. In short, when the Projector and his Advocates disown any Design of a general Excise, They can mean only an universal Excise, which I believe there is not one Instance of in the whole World, even under the most tyrannical Governments; and if an Excise was actually laid on Fish and Fleshmeat, They might as well pretend that it had not the least Tendency to a GENERAL EXCISE, because Apples, Eggs, Milk, or any other Commodities, of the same Kind, might still remain free.

All these Points, concerning a general Excise, have been fully explain'd before in several Discourses upon that Subject; but the constant Repetition of the same Things from the ministerial Press makes it necessary just to touch them over again, in this cursory Manner.

The Considerer affirms, in the same Page, that this Method of Collection had been tried with universal Approbation, and great Success, upon other Articles; particularly Coffee and Chocolate.—How shameless is this Author? Scarce a Line drops from Him without a gross Fallity, through the whole Discourse. In the present Case, what hath been tryed with universal Abhorrence, He hath the Impudence to call universal Approbation. Besides, He is guilty of a mean Prevarication, by drop-

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dropping the Article of Tea, which is known to have been run in greater Quantities than ever it was, before this advantageous Regulation of the Duties, as it is called, was introduced.

He hath the consummate Folly to add, that the Complaint of a general Excise was never heard of, when a more rigorous Collection was appointed for Coffee and Chocolate, than what was lately proposed for Wine and Tobacco.—God knows, that Law is rigorous enough; though not more rigorous than the other, which is almost a Transcript of it; but I can give this Author several Reasons why the Tea-Act pass'd so glibly at that Time, and without such a general Complaint as hath since attended the Excise Bill. At present, I will mention only two. In the first Place, the Projector was then in the Meridian of his Glory, and rioted in the Plenitude of Power, without such an Opposition as was necessary to controul and defeat his Measures. Secondly, the Body of the People were not so fully appriz'd, at that Time, of the Nature, Consequences and Progress of Excises; as They have been since; and therefore might be led away by the plausible Pretence of preventing Frauds. But it is well known that the Druggists complain'd very heavily of it. Indeed, one of the ministerial Advocates had the Assurance to assert, last Winter, \* that the severest and most obnoxious Clauses in the Tea-Act were advised by the principal Druggists in Town, who were consulted upon that Occasion. This obliged the Druggists to purge Themselves from so ridiculous an Imputation, by declaring, in all the News-Papers, that They strenuously opposed the Bill; that They petition'd the Parliament against it; and when their Petition

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\* See the Courant of Saturday Dec. 2. The second Part of an Argument, &c. p. 34, and the Appendix, p. 11.

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had the hard Fate to be rejected, They proposed several Expedients to make the Law easier to Them; which were undertaken and promised by the worthy Gentleman, who alone hath the Honour of being thought the Projector and Adviser of it, and who only hath found his Account in it.

Neither can it surely be forgot that the Druggists, Grocers, and other Persons, dealing in Coffee, Tea, and Chocolate, have since petitioned the Parliament to be relieved from the Rigour of that Law, and had once more the hard Fate to see their Petition rejected.

We are now come to the Instructions, which most of the Cities and Corporations in England address'd to their Representatives, acquainting Them with the terrible Consequences of the late Scheme, and requesting Them to oppose it. The Considerer seems to be highly incens'd at these seasonable Applications, and raves against them for several Pages together, under the Name of positive Commands and authoritative Injunctions, which tend to introduce a new legislative Power; to rule the Parliament; and govern the Government; with a great deal more such Stuff, which is only thrown in to blind the Eyes of the Reader, and perplex the Point in Dispute.

For my Part, I cannot recollect, upon the strictest Examination of my Memory, that the Word Command, or Injunction, or any Word synonymous, or equivalent to it, was made Use of in any Part of the Instructions last Winter; nor can I perceive in what They differ'd from meer Representation, and Petition, or from offering their Opinion and giving their Reasons; which this Author seems to allow Himself. They did not lay any compulsive Obligation on the Members to follow them. If They had an additional Influence from the ap-  
proaching

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proaching Elections, it was a lucky Circumstance for the People; and I should be very sorry to find that the Projector hath a Secret of making Corporations chuse Persons, who act contrary to their Sense and Interest; for let their Judgment, in these Cases, be right or wrong, it cannot be absolutely rejected, without infringing their Liberty; and it would certainly be much better that their Choice should be injudicious, than not free.

As to the Instances, assign'd by our Author, in which this Practice may be dangerous to our Constitution; I answer in general, that there may be Cases put, where the very best Things may be turn'd to an ill Use; that Instructions from Corporations have been, and may be, of singular Use to the Cause of Liberty, on some important Occasions.

How the Instance of the Parliament's disbanding the Army in King William's Reign comes to be twisted into this Argument, I am really at a Loss to comprehend; for if I remember right, there were no Instructions from the Country, either for disbanding, or not disbanding. However, let us bestow a Remark or two on this impertinent Digression. It seems then, according to our Author, that the second War with France was occasion'd by the Reduction of our Troops, at that Time. Well, let us suppose the Case to be so; and that France would have abided by the Partition Treaty, if our Army had been kept up; would That have alter'd the State of Europe for the better? Was not an Alliance between a King of Spain, of the House of Bourbon, and an Emperor of the Austrian Family, the Reason of our Counter-Alliance with France? If therefore an Alliance only was so dreadful, what would an Union of those two Crowns in the same Prince have been thought, according to

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the Politicks of 1725? That it was a *bloody and expensive War* is true; but, at the same Time, it was a *glorious War*; and if one was to reason from Success, *disbanding the Army* did not produce any real Evil, but the contrary; for the Nation was able, in a very little Time, to appear in the Field with more formidable Armies than ever before; which experimentally verifies an old Observation, that a *British Monarch*, who hath the Command of his Subject's Purse, upon all necessary Occasions, can never want Troops. I must however own that what the *Author* says ought to give us a comfortable Prospect; for if the *Want of an Army* was the Occasion of a *War*, in King *William's* Time, I hope a *numerous Army*, under the Command of our present most gracious Sovereign, will prevent one at present.—But let us return to the People's Right of *petitioning and instructing their Members*.

It is too well known, by Experience, that *Parliaments* are neither infallible, nor impeccable; but have often run contrary both to the Interest and Sense of the *People*. Now, in such a Case, what is to be done? Let me ask *these Writers*, whether the Members of the *House of Commons* are the *People's Representatives*, or not; and whether, unlike all *other Deputies and Trustees*, They are absolutely independent of their *Principals and Constituents*? In Answer to This, it hath been sometimes argued, that the collective Body of the *People* transfer all their Power to Those, whom They chuse to represent Them, and have nothing farther to do in Matters of Government, than to yield an implicit Obedience to their Decisions. But the Fallacy of this Argument hath been fully proved from the Nature and Design of *Parliaments*, as well as the Practice of all Ages. However, as it is a Point, which hath been much controverted on

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*one Side*, to serve a Turn, and will I hope be fully established on the *other*, for the Sake of our Constitution, it may be of Use to give it a little farther Examination.

It is well known by every Body, who hath but just dipt into our History, that *Parliaments* were formerly called on some particular Emergence of State, and dismiss'd as soon as the Business was over. In those Times, the *People* were generally apprized of the Occasion, for which a *Parliament* was called, and therefore were enabled to acquaint the *Elected* with their Sense of the Matter, before They came up to Town. Yet, even in those Times, if any Thing unexpected happen'd to occur, during their Sitting, They commonly desired Leave to consult their *Constituents*, before They came to any Resolutions. Of This there are Instances in our Histories; but I have lately met with two, which come up so directly to the Point, that I am sure the Publick will excuse my quoting them.

The *first* is in the Parliament 9<sup>o</sup> *Edw. 3.* \*  
 “ when a Motion being made for a Subsidy to be  
 “ granted of a NEW KIND, the Commons answerd  
 “ They would have Conference with *Those of*  
 “ *their several Counties and Places, who had put*  
 “ *Them in Trust, before They treated of any such*  
 “ *Matter.*

The *other Instance* is in the 13th of the same Reign. “ The *King* declared to the *Parliament*  
 “ that He with others about Him stood bound  
 “ for furnishing Him and his Allies in 30,000 *l.*  
 “ which He ought to pay, and therefore wanted  
 “ Aid of his *Commons* to pay the same; but the  
 “ *Commons* made Answer that They knew and  
 “ tendered

\* 3 Inst. 34.

“ tendered the *King's Estate*, and were ready to  
“ *aid Him*; only in this *NEW DEVICE* They durst  
“ not agree, without farther Conference with  
“ their *Counties*; and so praying Respite until a-  
“ nother Time, They promise to travel to their  
“ *Counties*, to consult Them in this *grand Affair*.

From hence it appears that even in those early Times, when *Prerogative* ran so high, and the Nation enjoyed no *Liberty*, as *Mother Osborne* assures us, the *House of Commons* would not come into any *new Tax*, of an extraordinary Nature, without consulting *Those*, whom They represented, and from whom They derived all their Authority.

If We come down to the Times, when the Practice of *long Parliaments* grew in Fashion, We shall find the *same Right* exerted, upon several Occasions; and surely nobody will deny that the *Exercise of it* grows more and more expedient, in Proportion to the *Length of Parliaments*; since it is impossible for the People to foresee, at the Time of *Election*, what Affairs may come under their Deliberation for several Years to come, and therefore must reserve their Thoughts to Themselves till some Point of Moment is actually brought upon the Carpet, or discovers itself to the Publick, and furnishes Them with Matter of *Instruction*.

In the Reign of *Charles the 2d*, We meet with many Addresses of this Kind; in which several \* *Counties, Cities and Corporations* not only return their respective Members Thanks for their past Services, in prosecuting the Authors of the *Popish Plot*, and the Progress *They had made in the Exclusion Bill*; as well as their Endeavours to secure the Meeting and Sitting of frequent Parliaments, to repeal an Act of the 35th of Elizabeth, in Favour of Pro-

\* See the *State Tracts of that Reign*; or a Pamphlet, intitled *the Right of the British Subjects to Petition*, &c. p. 17.

testant Dissenters; to bring the Authors of wicked Counsels to condign Punishment; and for asserting their undoubted Right of PETITIONING; I say, They did not only return their Representatives Thanks for their glorious Conduct, in all these Points, but exhorted Them to persevere in the same good Endeavours; humbly requesting Them not to consent to any *Money-Bill*, till their Grievances are redress'd, and even promising to stand by Them, in the Pursuance of those Ends, with their LIVES and FORTUNES.

There was, indeed, a Set of Miscreants in that Age, as well as in ours, who traduced this Right of *Petitioning*, as seditious, and declared an Abhorrency of it; but They received a severe Censure in Parliament, and have been ever since branded in History with the infamous Name of *Abhorrers*.

Let us now come to the Reign of *K. William*, in which the Exercise of this Right was again resumed. The Case of the *Kentish Petition* is well known; in which several Gentlemen of that County undertook to instruct not only their own Representatives, but the whole Parliament, in *Money-Matters*. This was censured by the House, as irregular; and yet see how some Folks shift their Principles, like their Cloaths, according to the Weather! For even the Reasonableness of this Petition was maintain'd by some of those very People, who now treat the late Instructions against the *Excise-Bill*, in which Trade and Liberty were concerned, as tumultuous and illegal.

In the same Reign, the City of † London, and the Borough of *Southwark* gave very strong Instructions of the like Nature to their Members, without any Censure; though They entered into a particular

† See *Kennet's History of England*.



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lar Detail of the Interest of *Europe*, at that Time, and directed their Members, in a pretty *authoritative Stile*, how to behave in the momentous Affair of *Peace and War*.

It ought to be observed that all *these Addresses* ran in Favour of the *Court*; and I hope it will not be maintain'd, even in this Age of Contradictions, that the People of *England* have not the same Right of applying to their Representatives *against the Measures of the Court*, when They see Occasion.

The Right of *Petitioning and Instructing* being thus warranted by the Practice of all Ages; it remains only to be considered whether it was properly exercised, or not, against the late *Excise-Bill*; and here, I think, there is but little Room for Dispute; for if *this Privilege* is justifiable at any Time, or in any Case, it was certainly so, on that Occasion. Shall a *wicked Scheme* against the *Trade*, the *Liberty and Property of the Subject* be set on Foot by an *audacious Projector*, and must the People passively submit to it? Shall the *British Nation*, who have spent so many Millions of Money, and lost so much Blood, in Defence of their Liberties and Constitution, sit still and tamely suffer the galling Fetters of *Excise Laws* to be rivetted on their Legs by an *Inventor of Cruelty*, without any Struggles to relieve Themselves? God forbid! It is their Right, nay it is their Duty, in all such Cases, to implore the Protection of Those, who are intrusted with their *Liberties*, and will support Them, as long as our Constitution is preserved. They exerted *this Right*, in the *late Case*, with Prudence and Vigour, and therefore with Success. This is not only a Subject of Joy at present, but ought to give Them Comfort, in Times to come; for I must agree with the \* *Craftsman* in hoping

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\* Numb. 358.

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that *these Methods* will be revived in the same prudent and vigorous Manner, upon all extraordinary Occasions.

But since the *Considerer* is pleas'd to dispute this Point so strenuously, I wish He would consult one, who not only understood our *Constitution* as well as any Man in *England*, but had likewise the most tender Regard for it; I mean Mr. *Locke*; one of those illustrious Writers, with whose *Bust's* her present Majesty hath been pleas'd to adorn her Country Retirement. I hope therefore that I may be permitted to quote two or three Passages from Him, about *civil Liberty*, without any Offence.

“ The \* *Community*, says He, perpetually retains a *supreme Power* of saving Themselves from the Attempts and Designs of any Body, even of their *Legislators*, whenever They shall be so foolish, or so wicked, as to lay and carry on Designs against the Liberties and Properties of the Subject.

In another He says, † “ where the Body of the People are deprived of their Right, either by the *Executive*, or *Legislative Power*, having no Appeal on Earth, They have a Liberty to appeal to Heaven, whenever They judge the Cause of sufficient Moment.

Again; † “ The *Legislative* acts against the Trust reposed in Them, when They endeavour to invade the *Property of the Subject*, and to make Themselves, or any Part of the Community, Masters, or arbitrary Disposers of the Lives, Liberties, or Fortunes of the People.

These are the true Principles of *Liberty*; the Principles of the *Revolution*; and though They

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\* *Essay on civil Government*, Cap. 13. Art. 149.† *Ib.* Cap. Art. 168.‡ *Ib.* Cap. 19. Art. 221.

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ought not to be put in Execution, unless in Cases of the utmost Extremity; yet They should be constantly kept in the Minds of the People; and every Man, who endeavours to craze, or depreciate them, is an Enemy to our Constitution, and saps the Foundation of the present Establishment.

That *these Instructions* were enforced by *Menaces* and *Tumults*, as the *Considerer* asserts, is absolutely false; and therefore deserves no particular Answer. Popular Insults upon *Members of Parliament* are condemned by all reasonable Men, as much as our *Author*. It is however a melancholy Appearance, when the People begin to lose their Respect for an *House of Commons*, whom They naturally revere as their Protectors; but when Things are carried *within Doors*, contrary to the general Sentiments of *Those without*, the Populace will be apt to express their Dislike and Resentment. It is an old Privilege, or Custom, which They have been in Possession of for many Ages; and cannot be intirely taken away, without tearing up *Liberty* by the Roots at the same Time. But alas! the Influence, which arises from the *Voice of the People*, is very small in Comparison with That from *another Quarter*! One Whisper can do more than a thousand *Huzza's*. A little Scrap of Paper, in the Hands of a *Minister*, hath often had a more pernicious Influence upon *some Parliaments*, than an hundred Clubs in the Hands of a *Mob*. Yet still I am ready to confess that all Violence of this Kind ought to be restrained; though it hath often proved salutiferous, and preserved the Liberties of popular States. To give one Instance amongst many others, which might be produced, *Amsterdam* would have been given up to the *French*, in the last Age, had not the Populace very seasonably interposed.

Nothing

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Nothing renders the *Projector* more ridiculous than his continual Apprehensions of *Plots* and *Assassinations*; which seem to haunt Him by Night and by Day, like a bad Conscience, and disturb all his golden Dreams of Power. A few Years ago a most horrid Conspiracy against Him was providentially discovered by a *Penny-Post Letter*, which put the poor Gentleman into such a terrible Panick, that He alarmed his Neighbours at Midnight, and durst not go to Bed, till a sufficient Guard was planted round Him. Some Time after This, a *certain Vow of Destruction* renewed his Fears, and presented a dismal Scene of *Haltars* and *Axes* before his Eyes; but a little Ruffle in the *Court of Requests* last Spring, and the Intelligence He received from a certain *MAN'S Shop*, confirm'd all his former Apprehensions, and frighten'd Him quite out of his Wits. He now concluded that his Time was come. The Case of *JULIUS CAESAR* ran strangely in his Head, and possess'd Him with a full Opinion that the *Nones of April* would prove as fatal to Him, as the *Ides of March* were to the *other*.

There is a Circumstance in my *Lord Clarendon's History* so nearly a-kin to This, that I cannot forbear recommending it to the *Projector's* Consideration.

The Lord Treasurer *Portland*, in the Reign of King *Charles* the 1st, having unjustly deprived Sir *Julius Caesar's* Son of a Place, which was designed for Him, promised to make Him Amends, by the next Vacancy in the same Office; but happening to have a treacherous Memory, like most Persons in his Station, the Earl of *Tullibardine* expostulated with Him, in Behalf of his Relation; and, to put Him in Mind of his Promise, left a little Billet, with these Words, *Remember Caesar*. The

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Treasurer

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*Treasurer* shuffled the Note into his Pocket, without reading it; but finding it sometime after, \* He was exceedingly confounded and knew not what to think of it. He sent for his Bosom Friends, and shew'd the Paper to Them. After a serious and melancholy Deliberation, it was agreed to be the Advertisement of some Friend, who durst not own the Discovery; that it import-ed a Conspiracy against his Life; and They all knew *Cæsar's* Fate, by neglecting such Animadversions. They therefore concluded that He should pretend to be indisposed and keep his Chamber all Day; that at Night the Gates should be shut early; and that They Themselves would set up with his *Lordship*, and attend the Event. —

The next Day, the Earl of *Tullibardine* waiting upon Him, and asking whether He had *remember'd Cæsar*, the whole Plot was discovered, and became the Jest of the Town.

It is remarkable that this ridiculous Story is professedly told, as a Proof of *that Treasurer's* Complexion; whom the Lord *Clarendon* calls a *Man of BIG LOOKS, and of a MEAN and ABJECT SPIRIT.*

I have the Pleasure to add, that all the wicked Plots against *our present great Man* have ended in much the same Manner. It is true, indeed, that *his Honour* hath been burnt *in Effigie*, at most of the Market-Crosses in the Kingdom; but this *imaginary Execution* (or *Martyrdom*, if He pleases) hath done Him no bodily Hurt. He rather comes more purify'd out of the Flames, like *Gold* seven Times tryed; and is now Case-harden'd against all *Opposition.*

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\* See *Clarendon's History*, Vol 1.

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But as to *personal Assassinations*, if I were worthy to advise Him, there should be a total Silence on that Head; for it is my firm Opinion that such continual Complaints and Manifestations of *Fear* are very impolitick, as well as ridiculous. If his Conscience will not suffer Him to rest in Quiet, He ought at least to conceal his Uncasiness, as much as possible, from common Observation. *Cromwel*, who had many *real Plots* against Him, could not be without some Apprehensions, and We are told that He took proper Precautions to arm Himself against Danger; but He had too much Spirit to sink under his *Fears*, and too much Wisdom to give his *Enemies* any Encouragement, by discovering them.

Let us now proceed to another Course of Falsehood and Prevarication; for notwithstanding all the *Considerer's* Assertions, it appears very evidently from the Conduct of the *Gentlemen, who opposed the late Bill*, that They were as desirous of finding out some proper Method to prevent *Frauds*, as He, who projected it and endeavour'd to cram it down the Throats of the Parliament, as well as the People. Because They were against curing *one Mischief* by *another infinitely worse*, does it follow that They were against preventing it at all? What is alledg'd, on this Head, is so far from being true, that had the *Projector* intended nothing else but preventing *Frauds*, all Parties declared Themselves ready to give Him their Assistance; but, to use the *Author's* own Words, it was *Res integra* indeed; *all or nothing.* The farther Extension of *Excise Laws*, and Multiplication of *Officers* were evidently the favourite Objects in Pursuit, however the *Projector* might endeavour to disguise them; and I will venture to affirm that nothing is more dangerous to *popular Liberty* than Both; for

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penal Laws, if executed, keep the People in a State of servile Awe and Subjection. If not executed, They are still worse; since Impunity must be purchased by some abject Complaisance to the Minister, or his Tool; and, perhaps, at the Expence of a whole Nation.

Here the Considerer repeats his former Observation, that if the Bill was not absolutely perfect, it was read but once; so that any Alterations might have been made in the Committee; and, in order to prove that the Gentlemen in the Opposition had no other Intention than to distress the Administration, We are told that They rejected the whole Bill, without proposing any other in its Room; that They left the Nation under the same acknowledged Frauds; that a Committee was proposed, indeed, to enquire into these Frauds, but not to prevent them; that this Motion was made near the End of the Session; and that They have made no other Proposal, even to THIS DAY. — Now, the Grounds of this complicated Charge will be seen clearly enough, by putting the several Parts of it into Question and Answer.

Q. Why was the Excise-Bill read but once?

A. Because the Projector put off the second Reading, in a very extraordinary Manner.

Q. Why did the opposing Party reject the whole Bill?

A. Because it seem'd calculated, in every Part of it, to destroy our Trade, and subvert our Liberties.

Q. Why did They propose no other Method to prevent Frauds, besides a Committee to enquire into them?

A. Because They thought an Enquiry the most likely Method to detect them; and that They could not be prevented, without being first detected.

Q. Why did They make this Motion so late in the Year?

A. Because

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A. Because They could not do it sooner; That is, before the Fate of the Excise-Bill was known.

Q. Why did not They do something afterwards in this Affair?

A. Because the Affair was taken out of their Hands.

Q. Why was the Court-List carried?

A. Because They were the Majority.

Q. How came They to be the Majority?

A. Those, who met at the Cock-Pit, know best.

Q. Why was there not so much as one of the opposite Party put into the Court List, to be a Witness at least of their Proceedings?

A. Because They did not like any such Company.

Q. Hath not the Projector often desy'd Them to enter into a strict Examination of his Actions?

A. Yes.

Q. What is a strict Examination?

A. An Enquiry made by a Committee of his Friends.

Q. Why did the opposing Party do nothing, after the Committee had made their Report?

A. Because the Parliament was prorogued.

Q. Why have They made no other Proposal, EVEN TO THIS DAY?

A. Because the Parliament hath not met since, to do Business.

Let any Man of common Sense read what our Author says upon this Head, and He will find it fairly stated and answer'd as above.

But since the Considerer calls out so loudly for some Method to prevent Frauds, I will put Him in mind of one, which hath not only been often mentioned, but found by Experience to be the only effectual Remedy for that Distemper; I mean the Reduction of Duties; for as the Height of the Duties is the Temp-

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Temptation to *Fraud*, take away that Temptation, by lowering the *Duties* to a reasonable Degree, and *Fraud* will decay of Course. — We have an Instance of This in the Article of *Pepper*; which produced little or nothing, whilst the *Duty* was high, and hath brought in a considerable Sum, since it was reduced. — But there is a much later Experiment of the Success attending low *Duties*, in the Case of *Brandy*. I am inform'd that when *French Brandy* paid the whole *Duty* appointed by Act of Parliament, it never produced above 1000*l.* per Ann. communibus annis; but being afterwards imported from *Dunkirk*, by Connivance or otherwise, under the Denomination of *Flemish Brandy*, and paying a much less *Duty* on that Account, it produced about 120,000*l.* per Ann. though most of the *Out-Ports* of the Kingdom were not acquainted with this Secret; in which Case the *Duty* would certainly have produced a great deal more. — At present, indeed, these *Duties* are put under another Regulation, the Consequence of which Time only can discover. But This is sufficient to shew that the *Reduction of heavy Duties* is the only effectual Method to prevent *Frauds*; and That was my only Reason for mentioning it.

It is so common a Practice with these *Writers* to misquote and falsify the Arguments of their Opponents, that it may be thought needless to expose it any farther; but there is one Instance of this poor Artifice so very abandon'd, that it ought at least to be pointed out to the Publick. — The *Craftsman* is represented as reasoning, in his Paper of August the 4th, that a People, who pay in Taxes five Millions a Year, should BY NO MEANS REGARD five hundred thousand Pounds. But upon looking into the Paper quoted for this Assertion, I found the Passage stand thus. Let us suppose, against all

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moral Certainty, that the late unhappy Project would have raised the whole Sum proposed; yet the old Question will still recur; whether a People, who have expended above TWO HUNDRED MILLIONS, for the Support of their Liberties, within these fifty Years past, and still continue to pay above FIVE MILLIONS every Year, on the same Account, OUGHT TO GIVE THEM UP AT LAST, for the Sake of saving FIVE HUNDRED THOUSAND POUNDS a Year, in their national Expences; especially when the same saving might be easily made, perfectly consistent with our Constitution, by a proper Reduction of the ARMY, the Suppression of USELESS OFFICES, and the Resumption of EXORBITANT PENSIONS. — I may safely leave this Passage to the good Sense and Candour of the Reader, who will immediately perceive the Considerer's vile Misrepresentation of it, without any Comment. I shall therefore proceed to some other Points.

How the Tax upon CANDLES, and the Demolition of DUNKIRK came into this Question, I cannot comprehend; for however hard the Tax upon Candles may be to the Poor, it is not one of those Excises, which follow the Retailer into every Corner of the Kingdom; nor was it originally laid for ever, as it is now continued. A great deal of Compassion is express'd for the Poor, upon this Occasion; but what signify fair Words? Let the Author's Patron, I need not say advise, or concur in taking this *Duty* off, but only suffer it to be done; and the Poor will soon find Themselves relieved. It will then be time enough to reproach Those, who first laid it on; but it is very ridiculous at present, whilst it continues in the long and melancholy Catalogue of our perpetual Taxes.

The Considerer's wise Digression about *Dunkirk* is just like the Braying of *Sancho Pancha*, when the Knight, his Master, was endeavouring to pacify

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the *braying Villagers*; the Consequence of which was, that it renew'd the Rage of the Multitude, to the inexpressible Danger of *Himself* and the *Knight*. If I was as deeply engaged in the Service of *another Knight* as He is, I solemnly declare that I would never so much as mention *Dunkirk*, nor utter one Word about *inglorious Treaties*; for I am very sure that *Dunkirk was to be no longer a Port*, according to the Treaty of *Utrecht*; and I am full as sure that it is now a *Port*, navigable by Ships of great Burthen. — I need say no more.

After a good deal of this old, stale Cant about *former Ministers*, the *Considerer* sums up the Case in the *same impartial Manner* as He stated it at first, and enters into a long Strain of Panegyrick on the *Gentlemen on his Side*, both on Account of their *proposing* and *dropping the Bill*. I think it would have been more proper to put it GENTLEMAN in the *singular Number*; or, at least, GENTLEMEN, in the *Greek dual Number*; for I don't believe there were above TWO PERSONS in the whole Kingdom, who were heartily concern'd for the Success of it; I mean the *Projector* and his *Brother*; though many of their *Creatures* had just Cause to resent their giving it up, after They had been dragg'd through the Mire, in the Prosecution of it. But let us take the *Author's* own State of this Case. It seems then that as *these two honorable Gentlemen* had no other Design in *proposing the Bill* than merely the *publick Good*, so their *departing from it was an Act of singular Modesty and Compliance with the Prejudices of the People*. — I am always pleas'd to see any Instances of *Modesty and Compliance*; which are somewhat *extraordinary*, as the *Considerer* rightly observes, in a *great, overgrown Minister*; but was This really the Case, with Regard to the *Excise-Bill*? I am afraid there was a little Spice of *private Interest* both in the  
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*Design* it self, and the Manner of *dropping it*; as I shall presently make appear.

In the mean time, it deserves our Notice that the *Considerer* grows quite ludicrous upon *this extraordinary Instance of his Patron's singular Modesty*, and drolls upon it in a most unflattering Manner. *Such an Example*, says He, *is of great Importance in ENGLISH HISTORY*. — Yes, no doubt, this Circumstance of his Life will make a shining Figure in our Annals, and transmit his Name with great Advantage to Posterity. Methinks, I can foresee pretty exactly what *Historians* will say of it, and am almost tempted to anticipate Them. I am sure, it would prove an agreeable Entertainment to the Publick; and, perhaps, furnish Matter of useful Admonition to the *Projector* Himself; but I am loth to shock his *singular Modesty* so much at this Time; and shall therefore leave it to Those, who write the History of the present Age.

He makes Use of the same pleasant Style, with Relation to *Those, who opposed and defeated the Bill*. — *After all This*, says He, *what do They do? Do They take Shame to Themselves, and ask Pardon of their injured Country?* This is another Instance of *singular Modesty*, and shews that the *Projector* and his *Advocate* are well match'd. — But for what should They *take Shame to Themselves*? Why, for having gain'd a compleat Victory over a *Man*, who hath always boasted that He was invincible? — For what should They *ask Pardon of their Country?* Why, for having reliev'd Them from a *Burthen, which neither They nor their Children would have been able to bear*. — I wonder *these Gentlemen* are not ashamed to persist in such insolent Triumphs, instead of humbling Them-  
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selves before the Nation, according to our *Author's* Direction.

He seems extremely angry at the *publick Joy*, which was express'd, upon the Defeat of the *Bill*. Alas! how can He grudge the People those few Occasions, which his *Patron* affords Them of gratifying that Passion? It is very hard to engross all the Mirth, as well as all the Power, of the Kingdom to Himself. A Monopoly of Laughter is too great a Privilege for any *Minister*, and too great a Restraint upon *rational Creatures*, who are distinguish'd from the rest of the Creation by their *Risibility*. In this Instance, methinks, the *Projector* is more like *Nero* than *Julius Caesar*, by setting the whole City in a Flame, and suffering no Body to be merry at the *Bonsfire* but Himself.

It would be breaking an old Custom, if the *Gentlemen in the Opposition* were not charged with *Ambition*, as the principal Motive of their Proceedings; though if by *Ambition* is meant a Desire of *ministerial Power*, I verily and sincerely believe that there never was less of it in any Opposition than at present. The State of Affairs, both at home and abroad, is not so very alluring, nor the Fortunes of *these Gentlemen* so desperate, nor the Opinion of their own Abilities so conceited, as to make Them sacrifice their present Ease to the Thirst of Power at such a Conjunction. No Man ever took the Helm in a Storm, from a Motive of *Ambition*, tho' the Prospect of Danger might induce Him not to decline it, for the Sake of common Safety.

He now resumes his Panegyrick on the *Gentlemen, who form'd the Scheme*. Here were no *private Views*, says He, no *personal Advantage*, no *particular Friends to oblige*.—How, Sir? Would the Nomination of a vast Multitude of *new Officers* have been of no *personal Advantage* to the *Projector*

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and *Executor* of it? Was there no View of obliging his *Creatures, Dependents, and learned Advocates* with *these Places*? Were no Persons to be favoured with them, who have Votes, or Interest, in *Boroughs and Corporations*? Would not the Recommendation of any *Lord, or Member of Parliament*, in Behalf of their Friends, have been accepted?—What peculiar *Disinterestedness and Integrity* is all This? Nothing but the publick Good, nothing but the Welfare of our Constitution, according to the *Considerer's* Way of Reasoning, was the Design and End of *this memorable Bill*. What strange Infatuation therefore must all the People be under, that no Body, besides *Hackney Writers, or Men in Office*, should draw their Pens in Defence of it; that not one Person in the whole Kingdom, except the *Relations, and Tools of the Projector*, or Those immediately under his Influence, should presume to justify the *Bill*, after it was publickly known; nay, that even some of *These* should admit, in private Conversation, that it was a *Plan of Power*, calculated to keep *sturdy Beggars* in due Awe, as well as the *Projector* in due Power and Dominion over the People?

Besides, if it is true that the *Projector had no private Views, nor proposed any personal Advantages to Himself by this Scheme*, He would do well to answer us a plain Question or two. Why was the Clause, to restrain 600 *Salt-Officers* from voting at Elections, rejected? And are there no Instances of *Excisemen, and other Officers, or Dependents on the Revenue*, even so low as *WATERMEN*, who have been obliged to qualify Themselves for their Places, by taking up their Freedom, or buying a Vote to dispose of, according to Order?

It is very remarkable that the *Considerer* does not say one Word in Justification of his *Patron's* Assertion,

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Affertion, that no more than 150 additional Officers would be necessary to put his Scheme in Execution. This is another Point, like That of JURIES, which the Projector seems desirous to have pass *sub Silentio*. I have seen a Calculation of the Number of Officers, that would have been requisite to this Purpose, as well as the Expence of Them to the Publick; which far exceeds what is commonly apprehended, or even conceived, upon this Head. But taking it for granted that 150 would have been sufficient, the Number of Persons, who would have been subject to Them, ought likewise to be considered; nay, That, indeed, is the main Point, with Regard to Liberty; for I will venture to affirm that if fifty Officers were capable of executing such a Power over the whole Nation, it would serve the Purposes of arbitrary Power as well as if there were fifty Thousand.

What the Considerer therefore says, concerning the Benefits of Liberty and our present Establishment, are strong Motives for opposing any such Schemes, and the fullest Justification of Those, who lately distinguish'd Themselves so vigorously and gloriously against the Projector.

In turning over Histories, I have observed the Progress of a prime Minister, and am satisfy'd that some great Men, possess'd both of good Intentions and Capacities to serve their Country, have been forced by some unfortunate Circumstance to turn them to contrary Purposes. But Instances are infinitely more numerous of Ministers, whose blundering Heads, or corrupt Hearts, have prov'd the Ruin of their Masters, as well as their Country. Absolute Ministers are hated, even in arbitrary Governments, because their Measures must always be oppressive; but such a Post being inconsistent with the Nature of a free Government, the

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the Exercise of it must be attended with farther Difficulties and Opposition to Those, who possess it. Their Ambition and Want of Moderation in amassing Wealth, soon render Them the Objects of general Hatred. Against this popular Odium the Prince's Favour is their only Protection. The Court is a Kind of Sanctuary to Them; and though They may be capable of advising the best Measures, their Crimes put Them under the Necessity of complying with the worst, if They are found expedient. As They are attack'd by the People, and supported by the Prince, They naturally conclude that They cannot lessen the Power of the former, nor increase That of the latter too much; from whence it hath sometimes come to pass that a blundering, odious Minister hath proved the Instrument of arbitrary Power; and, what is still more strange, under a Prince, who had no Design to enslave his People; for such a Prince may be conscious to Himself that He intends no ill Use of his Power; but there is hardly any Prince so very self-denying as to decline Power, which is play'd into his Hands. Besides, Power is never stationary, but progressive or retrograde; and thus it hath frequently happened that a good Prince hath arrived at such a Pitch of Power, as was never hoped for by Himself, nor apprehended by the People.

How far This might have been our Case, by the Execution of the late Scheme, let the Reader determine. In natural Constitutions there is a Difference between Death and a Disease. God forbid I should say that our Liberties are destroyed, as the Considerer represents me! May they long be preserved, under our present most gracious Sovereign, and his Family! But surely an honest Zeal for securing this Blessing invaluable and, if once lost, irrecoverable, if it were even mistaken, does not



not deserve that opprobrious Language and hard Treatment, which it meets with every Day. I must likewise put the *Author* in Mind that the outward Form of a Government may be preserved, when the Life is gone; and if there should be any Grumblers in such a State, I doubt not They would be answered in the Words of our *Author*; *is not the Nation, in every Instance, governed by Law; the Property of the meanest Subject secured from all Encroachments; Liberty, both civil and religious, preserved without any Violation?* — I believe it will be hard to prove that *Tiberius* ever broke any *Law*, in his publick Acts. Indeed, why should He; when He had a *Senate*, that made and passed Sentences by *Law*, according to his Pleasure? This is not our Case at present, and I hope never will; but I must insist upon it that the *Author's* Way of Reasoning and his *Patron's* Schemes have a direct Tendency to it. To speak impartially and plainly, our *Constitution* seems to be neither in perfect Health, nor under an incurable Disease; and if Those, who tend it either in or out of Parliament, would be persuaded of a most certain Truth, that the private Interest of Themselves and their Posterity is necessarily and inseparably connected with the publick Interest, all Things would presently go well.

It is farther intimated that nobody opposed this *hopeful Project* but *Jacobites* and Enemies to the *Protestant Succession*. — I am sorry to hear it with all my Heart; for if This is really the Case, the *Pretender* must have a prodigious Party indeed; and We should be obliged (as *Mrs. Osborne* observes) to supply the Want of NATURAL STRENGTH with GREAT ART. But, I thank God, this Infination is absolutely groundless. Every Body knows that the *Bill* was opposed by the truest Friends

Friends of *Liberty*, and by Men of all Denominations, except the *PAPISTS*; who might naturally wish it Success as a *Scheme*, which tended to alienate the Affections of the People from his present Majesty, and was the most probable Method of paving the Way for an Event, which I dread to name.

The last Point to be considered is; *whether the Nation is obliged to the Projector for his singular Modesty in dropping the Bill; and whether it is now actually laid aside, or only suspended till a more convenient Opportunity of pushing it into Execution.*

In the first Place, it is necessary to consider the Progress of this Affair from its first Conception to the present Time; for I must observe that it was no *sudden Expedient*, accidentally started to supply the current Services of the Government, instead of a *Land-Tax*, as the *Projector* and his *Advocates* pretend; but a *deliberate, settled Scheme*, which hath been laid many Years, and was to be executed by Degrees, as Opportunities offered, and the Nation could be drawn into it. About ten Years ago, the *Projector* gain'd a considerable Step, by the Excise on *Coffee, Tea and Chocolate*. Some Time after This, a notable Treatise was published, intitled \* *an Essay on the publick Debts of this Kingdom, &c.* which was particularly patroniz'd by the *Projector*, and contain'd an elaborate Recommendation of the *same Scheme*. Nay, it is even said that the *Person*, who wrote *this Piece*, had the peculiar Honour of drawing up the *late Bill*, and hath received some other Marks of Favour for his Services to the Publick. In the Year 1730, the Excise upon *Salt* was revived, under the Pretence of taking off *one Skilling in the Pound on Land*; and the *Projector* declared, at the same Time, that if Gentle-

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\* See the *Craftsman*, Numb. 343.

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men would come into *some proper Regulations in the Manner of collecting the publick Revenues*, He would undertake to ease Them from the *other Skilling*. This was presently understood to mean an *Excise*; which alarm'd the City of *London* and the whole Nation to such a Degree, that They petitioned their Representatives, in the most earnest Manner, to oppose any such Design, and took all other prudent Methods to defeat it, before the Parliament met last Year. Yet still the *Projector* persisted in his Scheme, against the Sense of the whole Nation, and the Advice of his best Friends. The dreadful Apprehensions of the People, which sufficiently manifested Themselves upon this Occasion, were so far from softening his Mind, or altering his Purpose, that They seem'd to add new Vigour to his Resolutions, and determine Him not to give Way. At last, indeed, when his boasted Majority was dwindled down to *Sixteen* from *Sixty-one*, He began to look about Him, and found it necessary to prevent another Division, if possible. He therefore mov'd to *adjourn the second reading of the Bill for a Month*; but some Gentlemen, who were not altogether satisfy'd with this Expedient, propos'd a *longer Day*, and so the Matter ended last Session.

It is not my Business to dispute the *Regularity of his Conduct*, upon this Occasion; but I cannot see any *peculiar Modesty*, or *great Merit* in it; for though his *Advocates* are pleas'd to declaim very floridly upon it, as an Instance of his *tender Regard for the Inclinations, and even the Prejudices of the People*; there are other Persons as sagacious as They, who believe no such thing; but are fully convinced that his Compliance was owing to a very strong Probability, nay almost a Certainty, that if the *Bill* had been push'd any farther, it would

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would have been thrown out in such a Manner as to preclude the *Revival of it*; whereas by adjourning the *Order of the Day*, the *Bill* is only suspended for a Time, and may be resumed upon some other Occasion.

That This was the *Projector's* Sense of the Matter, appeared from his own Mouth; for at the same Time that He mov'd for adjourning the farther Consideration of the *Bill* to a *long Day*, He expatiated very largely on the *Advantages of it*, and plainly intimated that He chose this Method, in order to prevent its being *intirely rejected*.

The same View is farther evident from the Writings of his *Advocates*, ever since; and is even expressly acknowledged by *two of Them*. One, \* who seems to be a very pretty *Writer*, extolls the Wisdom of *this Expedient* in the following Terms.

“ The Circumstance therefore of *suspending* it  
 “ I have always look'd upon one of the most lively  
 “ Expedients, that could have been imagined. In  
 “ the first Place, it was a Proof, as hath been said  
 “ before, of the sincere Concern of the *Ministry* for  
 “ the Inclinations of the People. Secondly, it *pre-*  
 “ *vented the Triumphs of the Opposition, in SET-*  
 “ *TING IT INTIRELY ASIDE*; and thirdly, *it left*  
 “ *a Door still open for the REVIVAL OF THE*  
 “ *SCHEME*, when Party-Spleen and self-interested  
 “ Views are better reconciled to the publick  
 “ Good, and perhaps for the *Bills* themselves to be  
 “ more successfully adapted to the *Business of the*  
 “ *State, and the Humour of the Nation*.

The *other Writer*, having likewise paid his Compliments to the *Scheme*, proceeds in these remarkable Words. — “ † Therefore I think the *Ministry*

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\* See an Examination of the Conduct of the Ministry, & p. 23. The Craftsman, Numb. 360.

† A Letter to William Pulteney, Esq; &c. p. 13.

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“ inexcusable for giving up to Noise and Faction  
 “ a *Project*, so visibly beneficial to the Publick;  
 “ but I hope that the *Design is not* ABSOLUTELY  
 “ LAID ASIDE, and that the *Execution of it only*  
 “ is PROROGU’D.

Here are two plain Declarations without any Disguise, since the *Bill* was dropt, that there is a Design of bringing it on again, whenever a favourable Conjunction shall offer it self; and notwithstanding the wretched Sophistry of our *Author*, it is very plain that the same Design still subsists; for though He repeats his Assertion, almost in every Page, *that the Scheme is intirely laid aside, and given up for ever*; yet He is perpetually labouring to shew the Advantages of it, and what a terrible Loss the People have sustained by the Defeat of it. Indeed, the *whole Piece* is such a confus’d Jumble of silly Blunders, Inconsistencies and Contradictions, that I am fully confirm’d in my Conjecture, concerning the *Author*. The very Spirit of CARUS breathes in every Line; and the Substance of all his Reasoning may be summ’d up in the following Speech; which I suppose intended for the Use of the *Excise-Party* to their Electors.

“ I cannot deny, *dear Foy*, that I voted for the  
 “ *Excise-Bill* last Session, and you are very angry  
 “ with me for it, and tell Me faith! that you  
 “ will not chuse me again. Now That is very  
 “ barbarous, *Honey*; for o’my Shoul, if you will  
 “ but trust me for seven Years more, I will never  
 “ put you in such a Passion again. — Not but  
 “ this same *Excise* is a very fine Thing; and I am  
 “ sure, *Honey*, you cannot subsist without it; yet  
 “ for all That, I will be against it, because you  
 “ were angry; but if you don’t chuse Me again,  
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“ how shall I be able to shew you, *dear Foy*, that  
 “ I am against it; and how much I prefer your  
 “ Favour to the Good of my Country?

I appeal to every impartial Reader of this *impartial Piece*, whether the natural Construction of it is not fairly represented in this Speech; and I think an honest Freeholder may answer it in the following short and plain Manner. — “ *Sir*, you desire  
 “ me to refuse you, and assure me that you will  
 “ never vote again for the *Excise*, which I have  
 “ Reason to dread above all Things; but it happens, *Sir*, that here is a very *honest, Country Gentleman in the Neighbourhood*, who I am sure  
 “ detests it from his Heart, and therefore I  
 “ shall think my self as safe, at least, in his  
 “ Hands.

But though it is of the last Importance to the People to give a finishing Blow to *this Scheme*, the *Projector* is certainly obliged by *Interest, Honour, Duty* and *Conscience* to pursue it. I believe, his best Friends will not deny that it was the *Sheet-Anchor* of his future Power; and now, the Cable being cut, He finds Himself at Sea in blowing Weather. In the next Place, I leave the World to judge how far *Honour* and *Reputation* (which are real Power to a *Minister*) may engage Him to carry on the *same Project*. Can there be a greater Subject of Triumph than to get a *Scheme*, which had been exploded with so much Contempt, pass’d by a large Majority in a *new Parliament*? Can a Man of Spirit have any Thing more at Heart than such a Victory in the very Field, where He before received so signal a Defeat? — Supposing Him unsway’d by any of these Motives, yet, if He is sincere in *his Manifesto*, nothing ought to divert Him from a *Project*; big with so many Advantages to  
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his Country, by putting an End to (a) *Frauds*, and (b) preserving the Health of his Majesty's Subjects from the wicked Machinations of *Coopers* and *Wine-Brewers*; by improving the *Revenue*, and easing the *Land-holder*, without hurting the rest of the Nation; by curing (c) *Jacobitism* amongst the *Gentry*, enriching the *Clergy*, and in Time relieving the (d) *Poor* from their most burthenfome Taxes; a *Project*, which exacteth nothing from the (e) *Consumer*, but what He pays already, and at once removes all the (f) Inconveniences complain'd of in the *present Excise Laws*; which tends to the Improvement of Truth and Morality by preventing (g) *Perjury*; and would raise up a Monument of (h) *Popularity* to Himself. — I say, one must suppose the *Projector* not only wretchedly timorous, but even profligate, should He be prevail'd upon by any Considerations to abandon a *Scheme*, fraught with so many Advantages to his native Country.

Why need I say more? Hath it been once own'd since the *Bill* was dropt, that pushing it in a Manner so disagreeable to the Nation was a wrong Measure? Have not the Advantages of the *Scheme* been preferred even to the Affections of the People? Is it not still recommended in every ministerial Pamphlet and Paper? Is not all the Machinery of the *Projector* play'd to procure Seats for Those, who gave Him their Assistance? Nay, are We not told in the News-Papers that the good People of *Malmsbury*, *Calne*, and some other Boroughs, have been lately spirited up to distinguish Themselves, by drinking the Healths of those glorious Patriots, who voted for the *Excise*

(a) Page 7. (b) p. 9. (c) p. 14. (d) p. 15.  
(e) p. 17. (f) p. 18. (g) p. 19. (h) p. 20.

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*Excise Scheme*? — It is therefore incumbent on the Body of the People, who are of another Opinion, to oppose this Design; and if They should be seduced from their Duty on the next and, perhaps, the last important Occasion of shewing it, I am confident it will not be from a Motive of Conviction, but something else, which is not very decent to name. It is absurd for People to expect upright Proceedings from Members chosen upon such Motives. In political Bodies, what is sown in *Corruption* will not be raised in *Incorruption*. There seems to be at present a Cessation, at least, of *Party Animosities*, and an happy Conspiracy of all Men in a general Design to support and preserve our Constitution. This is the greatest Blessing, which could possibly happen to *Great Britain*, and I hope will be improved to the best Advantage at the ensuing Election.

The *Considerer* having prefaced his Piece with a Passage from the Tragedy of *Cato*, I shall conclude mine with another from the same Play; I mean *Cato's Answer to Decius*, when He desires to know upon what Terms *Cæsar* may purchase his Friendship. The *Roman Patriot* replies in these Words, which the *Projector* and his *Advocate* may apply as They please.

— Bid Him disband his Legions,  
Restore the Commonwealth to Liberty,  
Submit his Actions to the publick Censure,  
And stand the Judgment of a Roman Senate.  
Bid Him do This, and Cato is his Friend.

F I N I S.

[Faint, illegible text, possibly bleed-through from the reverse side of the page. The text is arranged in several paragraphs and appears to be a formal document or report.]