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THE
C A S E
OF THE
R E V I V A L
OF THE
S A L T D U T Y,

Fully STATED and CONSIDERED;

With some REMARKS on the

Present State of Affairs.

In Answer to a late PAMPHLET,

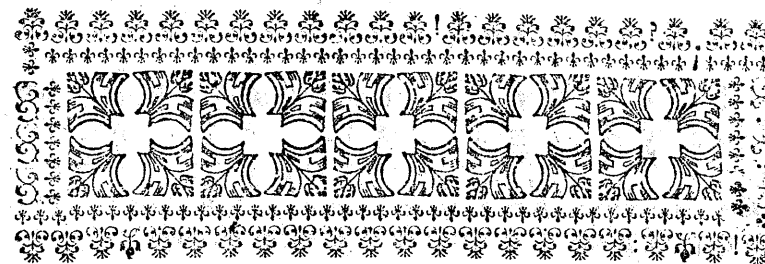
Intituled *A Letter to a Freeholder on the late Reduction of the Land-Tax to one Shilling in the Pound.*

In a Letter from a MEMBER of the HOUSE
of COMMONS to a Gentleman in the Country.

L O N D O N :

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T H E
C A S E
O F T H E

REVIVAL of the SALT DUTY fully
Stated and Considered;

With some REMARKS on the

Present State of Affairs, &c.

S I R,



Am so conscious of my own good Intentions, and the Justness of my Conduct in Parliament this Session, that I think it stands in Need of no Apology; nor should I have troubled you on this Head, if a certain Gentleman had not address'd Himself, in a very extraordinary Letter, to the *Freeholders of Great Britain.*

You send me Word that *this Piece* hath been dispers'd with great Industry in all Parts of the Neighbourhood, where you live; and therefore desire to know, with your usual Candour and Impartiality, what Arguments were alledg'd on the other Side of the Question.

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In Compliance with this Request, I think my self obliged to give you a full and fair State of the whole Case, in order to disabuse *those Gentlemen*, who may have been deceived, for Want of sufficient Lights, by the false Glosses and confident Assertions of *this Writer*. The following Sheets are therefore design'd chiefly for the Information of *Country Gentlemen*, who live out of the ordinary Road of Intelligence; for I can assure you, *Sir*, that in Town *this Piece* hath met with the usual Fate of such Performances, and is look'd on as an Attempt to divert the Enquiries of the Publick from *those important Affairs*, of various Kinds, which have fallen under the Examination of Parliament this Session, by endeavouring to fix our Eyes to *one Point*, which They think most likely to impose upon *landed Gentlemen*. But I doubt not to make it appear, before I conclude, that the Substance of *this Letter* consists of nothing but *Fallacy, Misrepresentation* and *arrant Falshoods*.

The *Letter-writer* begins in the usual Style of his *Patron*, with congratulating us on the present, glorious Situation of Affairs; and for my Part, I shall not dispute either the *Wisdom*, or *Success* of our late Measures and Negotiations. I heartily wish that the *Peace of Europe* may soon appear, by much stronger Evidence than *this Writer's* Assertion, to be effectually settled; and if *all our Interests abroad* are amicably adjusted, as He tells us, I agree intirely with Him that *We had Reason to expect the good Influence of such a Situation on all our Affairs at home*; I say *We had Reason to expect This*, as *We were the only Nation*, that concerned our selves in the hazardous and expensive Introduction of *Don Carlos* into *Italy*, and notwithstanding the Treaty of *Vienna*, continued to keep up a great Body of *Hessian Troops* in our Pay, till it was fully effectuated.

These

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These Troops, which have always given so much Uneasiness to the People of *England*, are at length said to be discharged, and nothing has been ask'd in Parliament this Year for the Support of them; which has made some Reduction in our *Expences*, though none in our *Taxes*. So far therefore the Assertion is true, that *we saw, before the Parliament assembled, a great Reduction of EXPENCE, by discharging the Troops of other Princes*; and I hope at least it will put a Stop, in some Measure, to the dangerous Method of running in Debt from Year to Year, for the *current Service*.

We likewise agree with Him, that *from this Beginning We promised our selves Relief from various Burthens, which publick Misfortunes and publick Necessity had so long obliged us to bear*.—But would not the Reader naturally conclude from such a pompous Preamble, that *We were actually reliev'd from some of those various Burthens*; and is it not very extraordinary to find that only shifting them from one Shoulder to the other, or substituting *one Tax* in the Room of *another*, should be made the Ground Work of so much Triumph and Exultation?

Great Incense is paid, on this Account, at the Shrine of a *certain, honourable Gentleman*; the *same Person*, I presume, by whose Direction, at least, this *Letter* was written, and by whose Authority it hath been propagated through the Kingdom. I shall only observe, as to this Point, that it is a melancholy Case for any Gentleman, in *such a Station*, to be reduced to the awkward Necessity of trumpeting his own Praise, and putting the Nation to an useles Expence, in hopes of convincing us that *We have no Feeling*, and abating that *popular Odium*, which *publick Necessity* hath so long oblig'd Him to bear.

But in order to prepare the World for that
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nauseous Load of Flattery, which is so plentifully bestow'd upon *this Gentleman*, the *Letter-Writer* was obliged to state the whole Case wrong, and to carry on one great Fallacy from the Beginning to the End of his Pamphlet, by representing the Opposition to the *Revival of the SALT DUTY* as an Opposition to the *Reduction of the Land Tax*.

That I may therefore set *this Affair* in a true Light, and disentangle it from those Cobwebs of Sophistry, with which He hath purposely endeavour'd to perplex it, I have chosen to pursue the following Method.

First, to state the Case of the *Salt Duty*, with the Reasons for abolishing it, in the Year 1730, and the Arguments made use of against reviving it this Year.

Secondly, to make some Observations on *this Writer's* Comparison between the *Salt Duty* and the *Land Tax*, as well as some other incidental Matters, with which He hath thought fit to swell up his Letter.

As to the *first*, it is necessary to put the Reader in Mind that his Majesty was pleas'd to open the Session, in the Year 1730, with a most gracious Speech, in which He express'd his royal Compassion for the *Hardships of the poor Artificers and Manufacturers*, and recommended their Case to the Consideration of his Parliament.

In Pursuance of this Recommendation, the Parliament thought proper to abolish the Duty on *Salt*, after the maturest Deliberation, as the most *oppressive Tax* and what would best answer his *Majesty's Intentions*. At this Time, every Tax, that was thought would give most Relief to the Subject, was fully considered and the *honourable Gentleman* then profess'd that He had no Opinion of his own, but should leave it to others to do as They thought

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thought fit, in this Case. The only Thing He then fear'd was, that We could not spare enough out of the *sinking Fund* to redeem *this Duty*, since it might reduce it below a *Million*; but He was so far convinc'd at last that it was the most eligible Tax to be taken off, for the Ease of the People, that He *divided for it Himself*; which makes it the more surprizing to hear Him argue for the Revival of it, as He hath done since, and even to carry the Point so far as to say

p. 27. that it is a *more equal and easy Tax than any, that was ever paid by the People*.

The Parliament were induc'd to give the *Salt Duty* the Preference, at that Time, for the following Reasons.

1. Because *Salt* was of general Use amongst all Sorts of People; a common Necessary of Life, in the strictest Sense; and therefore in Fact a Tax upon *Salt* was a Tax upon *Provisions*.

2. Because the Duty upon *Salt* amounted to ten Times as much as it cost at the Pits, which is not above a *Groat* a Bushel, and swelled it to at least four Shillings above its intrinsic Value at *London*; for as the Price of *Salt* here, at that Time, was Five Shillings a Bushel, the *Duty* was 3s. 4d. and it is well known that the *Dealers* always raise the Price above the *bare Duty*; especially when it is so very large and disproportion'd to the *original Cost*.

3. Because it was a Burthen on the *poor Farmer*, who lived chiefly on *salt Provisions*, and besides made Use of *Salt* to brine his *Corn*, and manure his *Land*; from whence it follows that it must affect *landed Men*, especially Those, whose Estates lay in *grazing Farms*, and in many Places prevent the *Improvement of Land*.

4. Because it not only increas'd the Expence of victu-

victualling the Royal Navy, but was an heavy Burthen on the Navigation of this Kingdom; by which it affected the Merchants, already distress'd with too many Difficulties, Hardships and Losses in their Trade, and thereby obliged Them to victual their Ships abroad, to the great Detriment of this Kingdom.

5. Because notwithstanding the great Sum, which *this Tax* levied upon the *People*, it brought but an inconsiderable Part of it into the *Exchequer*, occasioned by the vast Expences of *collecting* it; and *other Deductions*; which was also attended with the farther Inconvenience of keeping up a great Number of *Excise Officers*, by no Means agreeable to the Inclinations, or compatible with the Interests of a free *People*.

6. Because it was a Burthen upon our *Manufactures*, in many Particulars; such as *Leather, Glass Bottles, Earthen Ware, &c.*

7. Because it was liable to great *Frauds* and *Abuses*, by *false Drawbacks, Allowances* and *Deductions*, as all Taxes will be, which so much exceed the Value of the *Commodity* and afford the *Dealers* so strong a Temptation.

For these and several other Reasons, which were offered to the same Purpose, the Parliament was induc'd, with almost universal Consent, to come to the following Resolution, which They afterwards pass'd into a Law, *viz.*

“ *Resolved*, That the several Duties upon *home-made Salt*, granted to the late King *William* and Queen *Mary*, by an Act of the 5th and 6th of their Reign, for a Term of Years and since made *perpetual*; and also the additional Duties on all *Salt*, granted by an Act of the 9th and 10th Years of his said late Majesty King *William*, shall from and after the 25th Day of *Dec. 1730*, cease, determine, and be no longer paid.

Thus

Thus were the People discharged from these *burthensome Duties*, in Pursuance of his *Majesty's gracious Intentions*, and at a Time, when our Affairs abroad were in the most *perplex'd and uncertain Situation*. This was a Matter of the greatest Comfort to a People groaning under *various Burthens*, and gave Them a pleasing Prospect that the first Opportunity would be taken to give Them farther Relief in *those Taxes*, which had any ways come in Competition with the *Salt*, when our Affairs should be settled into *Peace* and *Tranquility*, as We are told They are at present. But how are We deceived in our Expectations; and how true hath it proved, what We have always fear'd, that We should never get rid of *Excises*, when They are once laid on us? The only Instance of Relief, that We have been able to obtain from *these Burthens*, for many Years past, was this Abolition of the Duties on *Salt*; one of those Taxes, which had the terrible Word *forever* annex'd to it; and when We consider that it was look'd on as the most proper and necessary Relief in the Year 1730, I believe nobody could then imagine that it would be revived to the utmost Farthing in the Year 1732.

To what Motives therefore shall we impute these *retrograde Measures*, which deprive us of all Hopes of seeing our Burthens made easy, by the Reduction of our *Taxes*? There must be some extraordinary Reason for such an Expedient, which hath not been yet avowed; for no Man of common Sense, can be so weak as to swallow the gross Imposition, with which *this Writer* insults our Understandings, by telling us that it is done for our *Ease*. His Argument, upon this Head, hath such a Mixture of Insolence and Ridicule in it, that it cannot be sufficiently exposed, without quoting it.

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— “ When

—“ When every Thing abroad, *says He*, hath
 “ thus succeeded to our utmost Wishes; when We
 “ can no longer justify Delays to *ease the People*,
 “ from any visible Uncertainty of our Affairs;
 “ shall We do *nothing* to convince the People that
 “ We have a *Peace*, but meerly by telling Them
 “ that We have procured it? or rather ought We
 “ not, from the Difference of *Taxes*, to shew Them
 “ the Difference between *certain* and *unsettled*
 “ *Tranquility*?

I believe every Man in the Kingdom agrees with the *Letter-writer* in all This; that the People ought to be *ease'd*, and feel the Difference between *Peace* and *War*, by a Difference of *Taxes*; but is not this good Work really *delay'd*, though there is no *visible Uncertainty in our Affairs*, as He informs us; unless it be in the Time, when We are to expect *Relief*? For though We meet with the fine Words *Ease*, *Benefit*, and *first Fruits of this pacifick Season*, in almost every Page of his Book, I should be glad to know where the Substance is to be found; or whether the *Difference of our Taxes* consists in any Thing besides the *Denomination* of Them? Is not the same, or a larger Sum, rais'd upon the Nation in general; and what other Reason have We to believe that there is a *Peace*, besides his telling us so? Did all our late wise, and able Negotiations tend to no other End than to convince us of the Difference between 500,000 *l.* rais'd upon *Land*, and 500,000 *l.* rais'd on *Salt*?

—These, no Doubt, are mighty Blessings to a suffering People, and could not have been compass'd without the effectual Introduction and Settlement of *Don Carlos* in *Italy*; for it seems such a Work as This could not be attempted with Success in a Time of *unsettled Tranquility*, and therefore the *honourable Gentleman* did not attempt it
 last

last Year, when it was necessary to raise a Million by a *Land Tax*; but was obliged to wait for such a *perfect Peace*, as We enjoy at present, to make us sensible of the great Blessing of *such an Alteration*, which is represented as sufficient in it self to answer all our Expectations of Relief from the *various Burthens* we lye under; for though other Countries may have look'd upon *this Tax* as a *Badge of Slavery*, which hath often made them desperate, and have always styled those Nations *free*, which have preserved Themselves from it; yet We are so sensible of the righteous Views of that *honourable Gentleman*, that We cannot apprehend any bad Consequences from it, in his Hands.

But to proceed. We are told that when the *honourable Gentleman* made the Proposition for reviving the *Salt Duty*, there remained a *Million to be rais'd in Aid of the Supply* voted. By the Way, this Method of reasoning is somewhat extraordinary; to urge a *Vote of Supply* as an Argument for justifying *Ways and Means*; for though *one* is often made use of to induce the *other*; yet it hath really nothing to do in the Dispute; for the Reasonableness of the *Supply*, as well as the *Method* of raising it, ought to be taken into Consideration; and yet this Argument occurs more than once in the *Letter* before us; where it is said, after all the fine Flourishes about *Ease* and *Difference of Taxes*, that We must have continued the *usual Land Tax*, if this *Duty on Salt* had not been so wisely substituted in its Room; because the *Supply* must be made good; whereas We had Reason to expect that a much *less Supply* would have been thought sufficient for the Service of the Publick, in such a glorious Situation of Affairs, as He hath described, *when every Thing abroad hath succeeded to our utmost*

Wishes, and the Peace of Europe is so perfectly settled.

We had Reason to expect that an Opportunity would have been taken, from this *happy Change of Affairs*, to relieve us, in some Measure, from that grievous and terrible Article, a *standing Army*; the worst of all Burdens, which *publick Misfortunes and publick Necessity* hath so long obliged us to bear; an Article, which fills the Heart of every *Englisman* with the most dreadful Apprehensions, and gives the *disaffected* a Handle to suggest that his Majesty does not rely on the *Affections of his People*. But, instead of Relief, will not this Burthen of *Armies* be heightened by the Aggravation of establishing *Excises* to pay them; Things, more odious, oppressive and dangerous, if possible, than an *Army* itself; as their Power and Influence, without coming to Extremities, is more diffusive; but *standing Armies* and *Excises* have ever gone Hand in Hand, and where the *first* is, there will always be the *second*.

We had likewise Reason to expect that We should have been eased from the Excise upon *Leather, Soap* and *Candles*; for We flattered our selves with Hopes that the Reduction of our *Expences*, and the great Increase of the *sinking Fund*, (which such a *happy Situation* must naturally produce on our *Trade*) would have been able to discharge us from all these Burthens, by Degrees, as it did some Time ago from That of *Salt*. But how are all our Expectations frustrated and vanished at once? Even this very *Salt Tax*, the Ground of all our Hopes, is laid on again; and one of the strongest Reasons for doing it was, that it had formerly *continued so long*, that no Body *complain'd* of it, or even so much as knew that they paid 3 s. 4 d. a Bushel Duty for it, and that the People had not been *thankful* for taking it off.— Thus you see, *Sir*, that the longer we bear *Taxes*,
and

and the less we *complain* of them, the stronger is the Argument, or Pretence, for continuing them upon us. When can it therefore be supposed that we shall get rid of them, since we are every Day farther off from Relief, according to this Doctrine?

But since This is our Case, and the same Sum of Money must be rais'd one Way or other, notwithstanding our *Peace*, I shall now proceed, in the *second Place*, to make some Observations on *this Writer's* Comparison between the *Salt Duty* and the *Land Tax*; to which all the Merit of his *Patron* is at last reduced.

It seems, *the honourable Gentleman*, who appears the *Hero* of this Piece, hath just made a Discovery that the *Land-Owners of England* have been most grievously tax'd, for almost *forty Years* past, without any Intermision; and finding his Bowels yearn all on a Sudden with Compassion towards Them, He undertakes their Cause, *pleads for the landed Interest*, and becomes an *Advocate for all the Freeholders of Great Britain*. For this Purpose, We behold Him devoting Himself, *with great Chearfulness*, to the Service of his Country; *foregoing his own Quiet and Repose*; and submitting to a long *Struggle, for two whole Days together*, that We, his dear Countrymen, might reap the Advantages of it; whereas, says his *Advocate*, instead of this tedious Contest, He could have rais'd a *Million on Land in a Quarter of an Hour*.— I am afraid, indeed; that This is too true; for the *honourable Gentleman* hath often convinc'd us, to our Cost, what great Things He can do, upon Occasion, in a *Quarter of an Hour*!

His *Motives* to this generous Undertaking are equally remarkable and worthy of our highest Acknowledgments; “for He reflected, it seems, “that the *Freeholders* were Those, whom, by the
“ *Laws*

“ Laws and Constitutions of Parliament, not only
 “ the *Knights of the Shires*, but also every Mem-
 “ ber was suppos'd principally to represent; that
 “ Land was the *Qualification* of every Member,
 “ without which He could not sit, or vote, in that
 “ House; that *this Qualification* was provided
 “ with a particular View of Advantage to the
 “ *Freeholders*; since every Member, being obliged
 “ to hold a considerable Part of his Property in
 “ Land, would thereby feel the Burthens, and
 “ know the Grievances of the *landed Interest*;
 “ would likewise have the stronger Motives to re-
 “ dress their Complaints, and to indulge their In-
 “ terests, whenever They came under publick Con-
 “ sideration.

How infinitely are We obliged to this *honourable Gentleman*, this *Princeps Senatus*, for taking so much Pains, and chearfully undergoing so much Fatigue, even for *two Days* together, in our Service? But, methinks, it is a Pity that He did not persevere for a Session, at least, when He had once begun, and demonstrate the Sincerity of his Zeal for the *landed Interest*, by exerting it in Behalf of the *late Bill*, for explaining the *Qualification Act*, and preventing, as far as possible, the *Evasion* of it; but, instead of This, it is too well known that He procured a Clause to be offered, and supported it Himself, for admitting a MONEY'D QUALIFICATION; and not succeeding in this Attempt, the Bill it self was thrown out by the singular Dexterity of *this honourable Gentleman* (to say no worse) in a very extraordinary Manner. I am afraid his Enemies will ask, with a Sneer, whether He distinguish'd Himself, in this Instance, as a *powerful Advocate for the Freeholders of Great Britain*; and whether This can be call'd *pleading for the Land*, by endeavouring to open a Back-Door for *Brokers and Stock-jobbers*

bers into all the Boroughs in *England*, and thereby excluding the *landed Gentlemen* from their antient Seats in the *House of Commons*?

The *Ease of Land* is certainly a most *desireable Precedent* at any Time, when it can be done without loading the Nation in a *more grievous Manner*; but I am not able to comprehend the Reason why *this Precedent* was the more *desireable*, because it was offered by the COURT, and arose at the Motion of the MINISTERS; unless it is to be taken for granted that no *Motions*, however reasonable and beneficial to the Publick, will be suffered to prevail, unless such as are offered by the Court, and that making of *Precedents* is a Prerogative belonging only to *Ministers*. Perhaps, This may be his Meaning, when He says that an *Ease of Land* was heretofore *always thought impracticable*, and never had till then been attempted; That is, by the *Ministers*, to whom *such Precedents* belong? for I have seen many Attempts of that Kind made from another Quarter, even under this *honourable Gentleman's* Administration; but He always took Care to defeat Them; with a Design, perhaps, of reserving that Glory to Himself; but He should not have eclipsed it, by substituting another Tax in the Room of it, and laying a Scheme for making it *perpetual*.

He begins to explain the real Motives to *this Expedient* in the following Passage; where He says that *no Man, who heard the honourable Gentleman speak, and considered how long this Parliament had continued, as also how soon They must proceed to a NEW ELECTION; no Man could imagine that He should be inclin'd to load the Freeholders at any Time, if it might be avoided, &c.*— In another Place He speaks still more plainly to this Point, by extolling the Advantages of *Rest to our Lands, even*
 once

once in SEVEN YEARS, like *Those of the antient Jews*; by which I presume He designs to allude to another SEPTENNIAL PARLIAMENT; and, indeed, I think it a great Instance of his Moderation and Goodness, to put us upon the same Foot with the *antient Jews*, considering what *cruel Task-masters* We have had in *some Reigns*.

For this Reason, I cannot agree with the *honourable Gentleman* and his scribbling *Colleague*, that if this Proposition for *easing the Land* had not been accepted at this Time, it would have discouraged any *Minister* from attempting it again; for the People would, at any Time, be very glad to be freed from a *Land-Tax*, when it is fairly offer'd to Them, without any Clog, or Restriction; but through the whole Course of his Letter, He speaks of *this Expedient* as a real Ease and Reduction of the *national Taxes*.

The *honourable Gentleman* was pleas'd to observe farther, that it would appear from the Determination of that Day, *whether a Land Tax, of at least two Shillings in the Pound, was to become a perpetual Rent-Charge on all the Lands in England*. — If This was really the Case, it affords us a very melancholy Consideration; but, in order to make it a *true State of the Question*, it is necessary to take several Points for granted, to which I believe the People of *England* will not easily submit, when They see them explain'd and reduc'd to distinct Propositions; and is in it self a Proof that *this Debate* was of much greater Consequence than They apprehend; for it carries a Supposition along with it that the *Sum*, rais'd this Year, will always be the *Sum*, that must be rais'd every Year for the *current Service*; and consequently that a *standing Army of eighteen thousand Men* must be always kept up in this Kingdom, even in Times of the

the most profound Peace and Tranquility. Besides, it takes away all Hopes of ever seeing the *national Debts* paid off by the *sinking Fund*, and of our getting rid of *those Taxes*, which are most *oppressive*, whilst *Those*, which are not so, and do not affect our *Manufactures*, or the *poorer Sort of People*, might have been continued, instead of the *Land-Tax*; but We can no longer flatter our selves with such a Prospect, if the Consequence of *that Day's Debate* is truly stated by the *Writer* before us; who asserts, in Effect, that We have no other Method of redeeming our Estates from the *perpetual Rent-Charge of a Land Tax*, than by consenting to substitute *new Taxes* in their Room.

I have examined this Point the more minutely, in order to shew that the great Struggle of *that Day* was, whether We might ever expect to be freed from *Excises*, and the fatal Influence of *their Officers* over us, in our *Elections*; for as one of the strongest Arguments against establishing *Excises* in this Nation hath always been that if ever They are once granted, *Ministers* know the Use of them too well to let Them be taken off again; so the *Gentlemen*, who had the good Fortune to succeed in such an Attempt *two Years* ago, thought Themselves obliged to exert their utmost Endeavours to prevent the Defeat of it *this Year*, under any specious Pretences whatsoever.

Nay, the Reasons against REVIVING *this Duty* were much stronger than Those for ABOLISHING it in the Year 1730; for, at that Time, it belong'd to the *sinking Fund*, and was appropriated to the Payment of our *national Debts*. This was made an Argument, on the *Court Side*, against taking it off; and it will certainly be a great Discouragement to any *Gentlemen*, how they propose any *Relief to the People*, when They see such an Use made

made of it; for as nothing but a *general Ease to the Subject* could have induced Them to discharge *this Duty* from the *sinking Fund*; so the present Application of it, to a *different Purpose*, may give Them Reason to apprehend that some *future Minister* may take an Opportunity of laying his *Harpy's Paws* upon other Parts of that *sacred Treasure*, by the same Means, and to serve the same Ends.

I am as willing as *this Writer* to acknowledge the *great Grievance and Inequality of the Land Tax*; though many Persons have been formerly styled *Incendiaries* for representing it in such a Light; but, it seems, this Sort of Language is become necessary, at present, to justify the Revival of the *Salt Duty*, the *Foundation of that great Work*, which is *commend'd*, as He assures us, *in Ease of the landed Interest*; but I wish we may not live to see this *great Work* end in continuing the *Duty on Salt* for a longer Term, when the *three Years* are expir'd, or perhaps before, and at last making it again a *perpetual Fund for new Debts*.

Great Pains are taken to ridicule the Opposition to *this Scheme*; and perhaps the *Author* may fancy Himself very arch; but it is, indeed, the most convincing Proof that it was a Matter of much greater Consequence than He is willing to have it thought, and could arise from nothing but the fullest Conviction that the Thing it self was of a dangerous Nature to our Liberties, or a shameful Imposition on our Understandings. The only Thing like This, of late Years, which hath met with a vigorous Opposition in every Step it took in the *House*, was the ever-memorable Demand of 115,000*l.* for the Arrears of his Majesty's *civil List*.

One of the secret Reasons, alludg'd by this *worthy Writer*, for the Opposition given to the
Re-

Revival of the *Salt Duty*, was to prevent the *Ministers* from doing *popular Actions* and securing the *Affections of the People of England*. — Alas! what a needless Trouble have They given Themselves, if This was the Case! — I cannot think that any one Man in the Kingdom hath any Occasion to envy the *honourable Gentleman*, upon that Account; nor do I believe that *this Expedient*, from which He promises Himself so much *Glory* and *popular Applause*, will answer his Expectations, in any Degree, when it is fully examined and explain'd. But did these *ambitious Men out of Power*, who seem to give Him so much Uneasiness, ever attempt to defeat any Proposal for *relieving the People* in good earnest? Did They, for Instance, oppose Him in the *real Ease*, which was given Them, when the Duties on *Salt* were taken off and abolish'd?

Again, it is said that *some Persons are apt to be led away, by the Persuasions of artful Men, to oppose Ministers*. I grant it; but may not many others be led away, by the Influence of wicked Men, to act with them? — I heartily wish that the Number of both these Sorts of Persons were only equal!

However, He is so good, in the midst of his Triumph, as to compassionate *those unsuccessful, vanquish'd Men*, who had the Mortification to see Themselves overpower'd by Numbers; and is even so candid as to make it a Doubt whether the Nation is most obliged to the *victorious*, or the *conquer'd Party*; since the strong Opposition of the latter gave the *honourable Gentleman* an Opportunity of displaying his *great Capacities*, in explaining *this Affair*.

Let us therefore examine the *State of this Revenue*, as it was originally drawn up, with *great Clearness and Exactness*, by this *honourable Gentleman*

Man Himself, in order to obviate the Objections to *this Duty*, from the Charge of *collecting* it.

He sets out with endeavouring to make a Distinction between the *gross Charge* and the *gross Produce*; which He could not, at that Time, believe would ever impose on any Body in *Paper*; for He is too well acquainted with the *Revenues* (especially with the *civil List Part* of them) not to know that in all the *Revenues* both of the *Customs* and *Excises*, They are constantly charg'd, in the same Manner, by the *Officers*, (who certainly know best) as a *gross Produce*; and yet there is as much Pretence that *They* should be call'd only a *gross Charge*, as there is in *this Particular*; for *They* are as liable to be less'n'd by *prompt Payments* and *Drawbacks, upon Exportation*, as *This* is. Nay, it cannot, in the very Nature of the Thing, be otherwise than a *gross Produce*, subject to such Discounts for *prompt Payment*, as *other Duties* are, and to such Encouragements, as are given for the *Exportation of Malt* and *Bounties on Corn*; yet no Man ever pretended that the *gross Produce* of the *Excise* was therefore only a *gross Charge*; or that the *old Subsidy* was so, because it paid the *Bounties of Corn* out of it.

I cannot forbear observing, in this Place, that the *honourable Gentleman* hath got a most ingenious Knack of inventing *Cant Words* and *Phrases*, when He finds Himself under a Necessity of puzzling and perplexing an Argument. We may remember that a few Years ago, We were taught to distinguish between *Debts incurr'd* and *Debts increas'd*, *real Debts* and *nominal Debts*, &c. At another Time, the same Kind of Distinction was trump't up between *ostensible Treaties* and *non-ostensible Treaties*; and now between a *gross Charge* and

a *gross Produce*; but as all these *political Subtleties* are made Use of to serve much the same Turns, I doubt not they will meet with the same Success; I mean the Contempt and Indignation of the Publick.

Perhaps, it may be thought tedious and unnecessary to enter into the particular Articles of that Account, which the *honourable Gentleman* was pleas'd to give us, and his *Advocate* hath since publish'd, as the Foundation of his Distinction between a *gross Charge* and a *gross Produce*. The Fallacies of it may be immediately discovered by Those, who are concerned in the *Revenue*, or have made the least Enquiry into *such Affairs*; but as these Sheets are design'd for the Information of the Publick in general, and the whole Stress of the *Gentleman's* Argument, both *within Doors* and *without*, lies in the Force of *this Distinction*; it may be expected that I should give it a particular Examination.

It is surprizing and unaccountable how it could enter into any one's Thoughts that the Article of 20,000*l.* for *prompt Payment* should be only a *gross Charge*; for who can conceive how this Money is paid any otherwise than by delivering to the *Dealers* such a Quantity of *Salt*, of which the *Duty* shall amount to *that Sum*; and is not This consumed within the Kingdom, and does not every Body, that uses it, pay the Duty of 3*s.* 4*d.* a Bushel for it, without Distinction? Is it not therefore a Sum of Money, which, though rais'd on the *People*, does not come into the *net Produce*?

Of the same Nature is the *Allowance for Waste on Salt, carried Coast-wise*, which He allows may never happen; but the Reverse is true; for instead of any *Waste*, there is a great *Increase*; for which We likewise pay the 3*s.* 4*d.* a Bushel. The *Salt*

being very dry, when put on Board, the Moisture of the Air causes it to swell; from whence it appears that 11,000*l.* worth more of *Salt* is consumed in the Nation; for which the Subject pays the full *Duty*, though it brings nothing into the *Exchequer*; so that *this Sum* is certainly an Article of a *gross Charge*; and the *Letter-writer* afterwards seems to be sensible of it for He hath endeavoured to give it another Turn, by telling us that the Article of *prompt Payment* really *p. 18.* reduces the *Duty* to 3 *s.* 1 *d.* a Bushel, and that the *Allowance for carrying Salt Coast-wise enables the Dealer to sell it, three Pence a Bushel* cheaper to those Countries, which lye distant from the *Salt Works*. This is, in some Measure, giving up the *former Proposition*; since it proves that the whole *Duty* is lessened, and that only *one Part* of the Kingdom is eas'd by it; but, perhaps, it may be thought that, by these Deductions, *Salt* is sold much cheaper to the *Consumer* than what is laid on by the *Duty* of 3 *s.* 4 *d.* a Bushel. Every Man in the Kingdom, who considers This truly, will find sufficient Reason to be against the *Tax*; for *Salt*, if the *Duty* had not been reviv'd, might have been sold at *London* for one Shilling a Bushel; but when the *Duty* was on, it generally sold at 5 *s.* a Bushel.

The Allowances for *prompt Payment*, and its being brought *Coast-wise*, is Sixpence a Bushel; and therefore the whole *Duty* paid by Them is only 2 *s.* 10 *d.* from whence it might be imagined that it ought to sell for no more than three Shillings and ten Pence a Bushel now; which proves that, by laying on *this Duty*, there is another *Tax* of 1 *s.* 2 *d.* imposed on the *Consumer*, for the Benefit of the *Dealer*; and it must be remembered that even to buy it so cheap as 5 *s.* a Bushel, you must buy *that Quantity* of it at a Time; for if it is sold by Retail in *smaller Quantities*, there is,

at least, another *Duty* of 6 *d.* a Bushel laid on the *Consumer*, for the Benefit of the *Retailer*; and This must generally fall upon the *poorest Sort of our People*; so that *They* pay more than the *Rich* for what They are forc'd to use of this *necessary Commodity*.

I believe it will be allowed that the Proportion of Increase at *London* in the Price of *Salt*, by laying on the *Duty*, will hold, upon an Average, throughout the whole Kingdom. There are many *inland Counties*, in which it is much greater; and even in those Parts, that are near the *Salt Works*, it must be remembered that They have not the *Allowance of 3 d. for carrying it Coast-wise*, as They have at *London*. But if, notwithstanding This, it may be somewhat cheaper in *those Parts*; yet, being so much dearer in *others*, We may reckon the *Duty* at 4 *s.* a Bushel, paid by the *Consumer*, who buys it by the *Bushel*, notwithstanding all the Allowances to the *Dealers*.

Let us therefore, in this Case, only suppose, according to his own Account, that the *gross Produce* paid by the Subject is 230,350 *l.* which, with 31,000 *l.* allow'd for *prompt Payment* and *Salt carried Coast-wise*, will prove that there are 1,568,100 Bushels of *Salt* consumed within the Kingdom, without including *Frauds*. This Quantity, at 4 *s.* a Bushel, amounts to 313,620 *l.* a Year; which for *three Years* is 940,860 *l.* and if what is sold by *Retail*, under the Quantity of a *Bushel*, as the *Gross* of the people buy it, should be estimated at a *quarter Part of the Whole*, that additional 6 *d.* a bushel would amount to 39,202 *l.* a Year; which for *three Years* is 117,606 *l.* Both Sums together would be 1,058,466 *l.* which is what must be raised on the *People*.

It is highly probable that the Sum is much greater, by our paying for all the *Frauds*, for which the *Duties* must answer, and of which it is impossible to make any just Calculation. But if we

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agree with *this Author*, that *all the Inhabitants in England are eight Millions*; (though he says he might compute them at more;) if they use, one with another, but a *Peck of Salt in a Year*; (which every Body will think is much too little) and if, from the *Duty and advanced Price* of it, They pay only *one Shilling per Peck* more for it than They did before the *Tax* was laid; in that Case, I say, there would be raised on the *Consumers* a yearly sum of *400,000 l.* which for *three Years* is *1,200,000 l.* and that This is most likely to be the Sum, rais'd on the *People*, will appear by considering the other Articles of this Account.

In That of *120,000 l.* charged for *Salt exported*, it must be observed that there is an Allowance for *Waste* to the Amount of *4 Bushels in 40*; so that, upon the *proper Certificate* return'd of the Exportation of *36 Bushels of Salt*, the *Bond* is discharg'd, which was given to pay the *Duty*; and therefore whatever Part of this *4 Bushels*, by any ways or means, found to be made use of at home, is a fraudulent Deduction from the *Duty*, though paid by the *People*.

Another Sum of *36,000 l.* a Year is charg'd for *Rock Salt melted*. This arises from an *Allowance of ten Pound Weight of Salt in Sixty-five*, *Duty free*, from a Supposition of so much *Waste*, by refining it into *white Salt*; whereas I am credibly informed, that *Rock Salt*, dissolv'd in *fresh Water*, will produce its own Weight in *white Salt*; and, when dissolv'd in *Sea Water*, will make one *fourth Part* more than its own Weight; from whence it follows, that an *Allowance of ten Pound Weight in Sixty-five* is a Deduction of so much from the *Revenue*, whilst the *Duty* for it is paid by the *People*.

From

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The next Article is for *Salt deliver'd Duty-free for the Fishery*, amounting to *51,000 l. per Annum*. There may be very great *Frauds* in this Article, and undoubtedly there are some; for the Proof requir'd that the *Salt* hath been us'd in *curing of Fish* depends, in a great measure, upon the *Honesty of the Curers Themselves*; and every Body is too well acquainted with the great Latitude of Conscience, which is commonly taken in Matters, relating to the *Revenue*, without forfeiting the general Character of *honest Men*; for nobody can tell but Themselves what Quantities of *Salt* They use in *curing Fish*; nor can the *Officers* even examine whether That, which is cured for *home Consumption*, is *well*, or *ill cured*, as They do all, that is *exported*, before They allow the *Bounties*.

From what hath been already said it appears that there is either a *Fraud*, or a *Fallacy*, in every one of the Articles of *these Deductions*, which I have examined; and the only two, which I have pass'd by, without any Notice, are Those for *Salt lost at Sea*, and for *salted Beef and Pork exported*. As both these Articles together are charged at no more than *1650 l. per Annum*, I shall not dispute such a Trifle with Him, though I believe even That would admit of some Objections; but it is arguing against common Sense and Experience to suppose, as *this Writer* does, that great *Frauds*

will not be committed, and that there is
P. 17. nothing left to tempt *Avarice*, or encourage
Knavery where the *Drawbacks*, and *Allowances* on the *gross Produce* amount to *780,000 l.* and the *net Produce*, by these Means, is reduced to *500,000 l.* especially where the Claim to such *Allowances* depends intirely on the Integrity of the *Trader*, as well as the Probity of the *Excise Officers*; many of whom, according to his
P. 60. own Confession, would become a *Barthen*

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to

to their *Parishes*, if They were not preserved from it by their *Employments*.

The *Letter-writer* seems to confess This Himself in another Place, when it is necessary to support his favourite Scheme of a *general Excise*; for He says, p. 61, that *numberless Frauds are committed, from the Duties being paid on Importation, and Drawbacks allowed on exporting them again*. Now are not all *Excises*, where *Drawbacks* are allow'd, as subject to the same *Frauds* and *Inconveniencies* as any *Customs* whatsoever?

But what are the plain and certain Consequences of any *Frauds*, of this Kind, but to put Money into the Pockets of the *knavish Dealers*, or *corrupt Officers*? For to imagine, according to *this worthy Author*, that supposing all the Allowances to be one *intire Fraud*, it would reduce the Price of *Salt* to less than 16 d. per *Bushel*, is such an Absurdity as was never published before in *plain English*; for can it be supposed that the *Dealers* and *Excise Officers* will break through all *Oaths* and run the Hazard of the *severest Penalties*, in pure Charity to their Neighbours, that They may be able to let Them have *Salt* the cheaper? This is converting Them into a sort of CHARITABLE CORPORATION, for the Relief of *industrious Poor*, and is such an Argument for softening the Rigour of the Laws, in Behalf of *Smuglers*, as I could not have expected to see propagated through the Kingdom by any *Gentlemen at the Head of the Revenues*; but it shews the wretched Shifts, to which he must be reduced, when He thinks it necessary to vent such Doctrines; for can he be ignorant that it hath always been a constant Objection against such *heavy Duties*, where numerous *Drawbacks* and *Allowances* must be made, that the *Corruptions* and *Perjuries*, naturally attending them, are the most probable and

and effectual Means to destroy all sense of *Oaths* and *Honesty* amongst the Bulk of the People; which every wise Government should endeavour to prevent? — Nay, can this *honourable Gentleman* have forgot, what but lately appeared in *Parliament*, that some considerable Estates have been raised by *fraudulent Drawbacks* and *Allowances* of this Nature?

Before We leave the Consideration of this Account, it is necessary to observe that there ought to be several material Alterations; for the *honourable Gentleman* takes the *net Produce*, paid into the *Exchequer*, to be the *net produce of the Duty*; whereas the *real, net Produce*, according to his own Account, is,

	L. 186,350
Bounties - - - - -	19,000
Management - - - - -	25,000
The gross Produce for <i>England</i> , as He } is pleas'd to call it, is - - - }	230,350
Add to This, as undoubtedly it ought } to be, the Allowance for <i>prompt</i> } <i>Payment</i> - - - - - }	20,000
The Sum rais'd in <i>England</i> , to make } good 500,000 l. in this way, is per } <i>Annum</i> - - - - - }	250,350

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Brought over	- -	250,350
By a medium of 7 Years, the	i s.	
a Bushel in <i>Scotland</i> produces,		
Discount about	- - - -	L. 3,987
		203
Charges of <i>Management</i> , which amounts	}	4,196
to 105 l. per Cent. in this Part of the		
united Kingdom, is about	- -	
Total per <i>Annum</i>	- -	<u>258,736</u>

From hence it appears that, in order to raise 500,000 l. by a *salt Duty*, the united Kingdom must, in three Years, pay the sum of 776,208 l.

The *Letter-writer* is pleas'd to insinuate that in Case the Payment of the 19,000 l. for Bounties, on the *Exportation of Fish*, should be removed from the *old subsidy*, and replac'd on the Duties on *Salt*, a due Proportion of the 25,000 l. for Charges of *Management* ought to be allowed for this Part of the *salt Duty*; but as *these Duties* create no new Expence to the Charges of *Management*, when paid out of the *Customs*, We presume it will not, if paid out of the *Excise*; but that the *Officers and Charges of Management* would be just the same, whether *these Bounties* are paid out of the *salt Duty*, or not.

This leads me to the next Point, to be consider'd in this Enquiry; *viz.* the Difference of Expence to the Publick between the *two Taxes*, for the Charges of *Management*, &c. which stands thus;

Charges

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Charges of Management on the <i>salt</i>	}	75,000
<i>Duty</i> for 3 Years, at 25,000 l. per		
<i>Annum</i>	- - - -	
The extraordinary Charge in the <i>victu-</i>	}	7,800
<i>alling Office</i> , occasioned by this <i>Duty</i> ,		
though it does not fall under the		
Head of <i>Management</i> , will not be		
disputed to be an Addition to the		
Difference of raising this 500,000 l.		
by <i>Salt</i> , or the <i>Land-Tax</i>	- - - -	
The 20,000 l. per <i>Annum</i> , for prompt	}	60,000
<i>Payment</i> , must be allowed to be		
a real Expence to the <i>People</i> , it		
being no Benefit to the <i>Consumer</i> ,		
but a Profit to the <i>wealthy Dealer</i>		
only, as I observed before, for the		
Advance of his Money	- - - -	
Ditto in <i>Scotland</i>	- - - -	609
Charges of Management there	-	12,588
	Total	155,997
Deduct Charges to the Publick, on	}	13,500
raising a <i>Land-Tax</i> of one Shilling,		
Real Difference		<u>142,497</u>

I am very well justify'd by the Account of the Produce of the *Salt* for 7 Years, deliver'd to the House of Commons the 7th of *February* 1729, to make an Addition of 16,200 l. more, which arises in this manner; *viz.* when the several Articles of *Drawbacks*, *Allowances*, *Charges of Management*

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ment and the *net Sum*, paid into the *Exchequer*, are put together, They fall short of the *gross Produce* of this Account, which is 476,000 *l.* by the Sum of 37,800 *l.* That is, 5400 *l.* per annum. Whether This is occasion'd by the omission of any Article of *Allowance*, or by any Arrear remaining in the Hands of the *Collectors*, can be best explain'd by the *Gentleman*, who made up the Account; but it is certain that This is a farther additional Sum of 16,200 *l.* rais'd upon the People in 3 Years; and in Case it should be an Increase on the *net Produce*, it may perhaps make good another Payment of a FRENCH SUBSIDY TO DENMARK.

I know it will be objected that I have omitted the annual Charge of 4000 *l.* attending the *Land-Tax*, for the Office of *Agents for Taxes*; but it is well known that This is a very useless Expence to the Publick, being calculated only to give so many annual *Pensions*, under the Name of *Salaries*, out of the *Land-Tax*; and *this Writer* Himself allows, p. 17, that it is kept up without any *Parliamentary Allowance*, or *Authority*. But as far as *this Office* relates to the present Question, it will not answer the Purpose, for which it is mention'd; since the Charge of *this Commission* is just the same, whether the *Land Tax* is *four Shillings*, or *one Shilling* in the Pound; and if there had been any Design of relieving us from the Expence of *this Office*, I presume We should have seen the merits of it bestow'd on the *honourable Gentleman* before now; but why does He put it into our Heads, by mentioning it thus unreasonably, that it ought to be reduc'd, since it is of no use, and the keeping it up can only tend to create a Deficiency of the *single Shilling*, which is this Year laid on *Land*?

Having

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Having added this Article of 4000 *l.* to the other Sum of 13,500 *l.* allowed by *Parliament*, He asks, with an Air of Triumph, *where is the vast Difference between 18,000 l. for the Charge of Management for the Land Tax and 22,000 l. for the Salt Duty?* Nay, He is so proud of this Discovery, that the Difference between them is so small, that in another Part of his work, He fairly puts the whole state of the Question upon it; for He says, *it hath not one Objection in the world against it, that bears the least Weight, but the Charge of Management. Now because the Land Tax is collected for about 4000 l. (or if it were even 40,000 l.) less than the Salt Duty; would you, or would any reasonable Judge, prefer the former, should you find it to be the most unequal, grievous, and oppressive Tax, that ever was rais'd on a suffering People, through the Necessities of their Affairs?*

No certainly, if the Case really stood, as He hath put it; but how hath He done This? Why first of all He reduces the *Charges of Management* from 25,000 *l.* as He states it Himself in one Page, to 22,000 *l.* in the very next, without giving any Reason for it; and then asks *where is the great Difference between this Sum and 18,000 l. for the Charges of collecting the Land Tax*, which is likewise stated higher than it ought, or need to be? Nay, He reckons but *one Year's Charge* of collecting the *Salt Duty*, instead of *Three*; but it is evident from the several Articles beforementioned, that the Difference of Expence to the Kingdom is almost four Times 40,000 *l.* instead of 4000 *l.* as He states it, and is above one *fourth Part* of the whole Sum to be rais'd.

It is farther to be considered that the Sum of 87,580 *l.* the Charges of Management in *England* and *Scotland*,

Scotland, is by these Means in the absolute Disposition of the *Treasury*; whereas, in Truth, scarce any Part of the Charge of Management for the *Land Tax* can properly be said to be so; the Money being distributed amongst the Inhabitants of the Country, where it is collected; which makes another material Difference between the *Salt Duty* and the *Land Tax*; for the *Collectors* and *Clerks* of the latter are chosen by the *Commissioners*; and though the *Treasury* appoints the *Receivers general*, it is usually done upon the Recommendation of the Gentlemen in the several Counties; whereas all *Excise Officers* are the immediate Creatures of *Ministers*, and absolutely dependent on *Them*; which, perhaps, might be one strong Reason for reviving the Duties on *Salt*.

Upon the whole, it appears that the Charge to the Kingdom by raising this Part of the Supply on the *Salt Duty*, instead of being not above 10 *per Cent*, as it is roundly asserted, (a Sum, which few *private Gentlemen*, besides this *honourable Person*, can afford to pay for their Estates) it is almost 28 *l. per Cent*; and This without making any Allowance for the *Difference of Interest* between raising the Money in *one Year*, or *three Years*; for supposing the Government pays 3 *per Cent*. for raising it, This for *three Years* is 9 *per Cent*; but take it at a Medium of 4 *l. 10 s. per Cent*, or 4 *l. per Cent* only, if you please, for the Time till the Loans on *Salt* are repaid; This, added to the foregoing Sum, will on the lowest Computation make it stand the Publick in above 30 *l. per Cent*; a very comfortable Recompence for *three Years* Indulgence in the Payment, and a most extraordinary Instance of our Frugality in raising Money, in Times of *Peace*.

But supposing the Fund should prove *deficient*, as it is very probable it may, considering the Provision

vision the *Dealers in Salt* made, on the Prospect of the *Duty's* being renew'd, and that *Stock in Hand* is not tax'd; in this Case, I say, We shall run in Debt and be oblig'd to supply the Deficiencies by a *new Fund*; and the *Charges of Management*, tho' the Sum rais'd is less, will yet be the same.

As *this Writer* could not but be very sensible that the great Inequality of the *Salt Tax*, by the Distinction made between *England* and *Scotland*, (the *first* paying 3 *s. 4 d.* and the *other* only one Shilling *per Bushel*) on the Revival of this Duty for the *current Service of the Year*, would appear very extraordinary; He takes no small Pains to disguise and misrepresent the true State of the Case, and endeavours to amuse the Reader with ridiculous Complaints of the Hardships, which were put on the Gentlemen of *North Britain*; because Those, who oppos'd *this Tax*, mov'd that the Duty (if laid on) should be the same in both Parts of the united Kingdom; when, in Truth, the Nature and Reason of the Thing itself required that the Question should be plain and clear; *viz. That a Duty of 3 s. 4 d. per Bushel should be laid on all Salt consumed within this Kingdom*; and not made in such a complicated Manner as the *honourable Gentleman* propos'd it, *viz. To revive the several Duties on Home made Salt, granted by the several Acts of the 5th and 6th of King William and Queen Mary, and the 9th and 10th of K. William*; for by this Manner of wording it, a Number of Proviso's and Penalties, annexed to *these Acts*, was revived, before the House had entered into any Consideration of the Consequences of them; the Inconveniencies of which the Parliament had, since the passing *those Acts*, been oblig'd to remedy by subsequent Laws, in order to enable us to prevent

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Frauds

Frauds equally, in both Parts of the united Kingdom.

Whether the wording the Question in this Manner was with a Design (as some think) wholly to exempt *Scotland* from paying any Thing towards the Supply of the Year, in Lieu of the *one Shilling* lessened on the *Land Tax*, I shall not affirm; but if the Question had pass'd in the Words first propos'd by the *honourable Gentleman*, This must have been the Consequence; for *these Acts*, having been pass'd before the *Union*, could not affect *Scotland*; and that This was intended, many are still inclined to believe for several Reasons; but when it was taken Notice of in the House, it could not be supported, and the *Gentleman* was forced to mend his own Question, by adding these Words, (*and all the Duties chargeable on Home made Salt in Great Britain*) and declared, at the same Time, that He was *not too old to learn*. It is probable that the *honourable Gentleman* might likewise be aware that if the Resolution had pass'd in this Manner, it would have fallen under Consideration and Debate, when the *Bill* itself was brought into the House, and endanger the passing it.

This being the true State of the Case, if the Gentlemen of *North Britain* thought the Tax of *3 s. 4 d. per Bushel* could not be equally borne by the united Kingdom, They might, without any Difficulty, and with great Justice and Reason, have voted against *reviving the Duty itself*; since it could not be done without such a Distinction and Inequality as might create a Difference and Uneasiness between the two Kingdoms. In which Case, some other more equal Tax might have been proposed in the Place of it. For if the Duty was revived for the *current Service of the Year*, They very well knew that

that there was no Pretence, from any Article of the *Union*, to claim this Exemption; it having been laid down by the *Commissioners of both Kingdoms*, when they treated the *Union*, as the first Foundation of it, that there should be an *Equality of Excises, Customs, and all other Taxes throughout the united Kingdom*.

And in the 8th Article of the *Union*, settled and signed by the *Commissioners of England and Scotland*, it is stipulated and agreed, *That Scotland shall, for the Space of seven Years after the Union, be exempt from paying in Scotland for Salt, made there, the Duty or Excise now payable for Salt made in England; but from the Expiration of the said seven Years, shall be subject and liable to the same Duties for Salt made in Scotland, as shall then be payable for Salt made in England*. For when the *Commissioners of Scotland* propos'd to have the Exemption for ever, it was expressly refused by the *Commissioners of England*, as appears by the Proceedings upon the Treaty of *Union*; and the Consent given by the *Commissioners of Scotland*, that *Scotland* should pay the *same Duty for Salt*, that *England* did, at the End of *seven Years*, shews that They, who were much better acquainted with the Circumstances of *Scotland* than either *this Writer*, or his *Patron*, did not think it such an intolerable Burthen as he is pleas'd to represent it.

It is true, that when the Articles of *Union* came to be consider'd in the Parliament of *Scotland*, a Handle was taken by Those, who oppos'd the *Union* it self, to make a great Clamour against *this Duty*; rather in Hopes to defeat the *Union*, under this Pretence, than from the absolute Necessity of this Indulgence; and *England* consented to the Exemption for *seven Years*, to prevent this

Design of the Enemies of the *Union* from taking Place.

It is therefore very untruly asserted by *this Writer*, that the Reason of their Exemption from the 2 s. 4 d. per Bushel, was because it exceeded an equal Proportion to every other *Quota*; an Expression, which it is plain, from the ninth Article of the *Union*, relates only to the *Land Tax*; and *this Writer* might as well argue that there should have been a Difference made in all the Duties, both of *Excise* and *Customs*, between *England* and *Scotland*, because of the different Circumstances of the two Kingdoms; which must have made the *Union* it self impracticable.

Whereas, in Truth, the chief Motive for this Exemption was, that the 2 s. 4 d. per Bushel was wholly appropriated to the Payment of the *Debts of England, contracted before the Union*; and if *this Duty* had, at that Time, been laid on *Scotland*, They must have had an *Equivalent* in Money from *England* for it. On this Account it has prov'd to our Advantage, that it was granted to them; for if it had not, it would only have increas'd the Losses, which *England* has suffer'd on the Head of *Equivalents*.

But the Tax on *Salt* being look'd upon by the *Commissioners of both Kingdoms* to be a very grievous Burthen upon the People of *England*, the *Scotch Commissioners* were justly apprehensive that the Parliament of *Great Britain* would, before the Expiration of the *Seven Years*, substitute some other more reasonable Tax in its Place; and therefore they wisely stipulated that, in such a Case, *Scotland* should bear its Proportion to the said Fund, but have an *Equivalent* in the Terms of the Treaty; because any *such Duty* must have been

been applicable to the Payment of the *Debts of England*; and whoever compares the 8th and 15th Articles of the *Union*, will see that This is the plain Sense and Meaning of them.

However, this Case having never happen'd, but the *Salt Duties* having been abolished for the Ease of the *poor Manufacturers*, and being now revived for the *Supplies of the Year*, they are certainly much more strongly oblig'd to pay equally with *England* than for any Tax, that might have been rais'd in Lieu of it, towards Payment of the *Debts of England, contracted before the Union*.

But that I may not be charged with any cruel Intentions towards *Scotland*, as *this Writer* may insinuate, I shall not enter into that large Field of Dispute, which this Subject will admit of; but will for once, in my Turn, take the Liberty to assert that the *fundamental Rights of England*, established by the *Union*, may be prejudic'd as well as the *fundamental Rights of Scotland*; and whether an Equality of Taxes, for the *common Supplies of the Year*, is not one of them, I shall leave the World to judge.

I believe the *honourable Gentleman* will allow that *those Persons*, who two Years since join'd in abolishing *this Tax*, had not the least Intention of reviving it again, to the Prejudice of *Scotland*; and therefore if the Reproaches are just, that the laying it on *Scotland* would have been *illegal*, and *tricking*, contrary to *Faith, Honour* and *Humanity*, with all the hard Words so plentifully bestow'd upon it by *this Writer*, to whom do these Reproaches belong; to *Those*, who made the Proposal of *reviving this Tax*; or to *Those*, who being sensible of the great Hardships it would occasion both to *England* and *Scotland*, constantly and vigorously, for

for many Days, oppos'd every Step towards the Revival of this heavy Duty?

And whether *Scotland* hath most Reason to thank *Those*, who promoted it, for the *unequal Manner*, in which *this Exemption* is made in their Favour; or to resent the *Hazard*, to which they were expos'd of bearing the whole 3 s. 4 d. per Bushel, (and of which they are still in Danger) I shall leave them to consider.

But the ill Consequences, which, in this respect, might have proceeded from it, seem to be a very strong Reason why it should not have been attempted; and the *Gentlemen*, who oppos'd it, must be allow'd to have acted with great Prudence and Justice, in proposing that since it was for the *current Service of the Year*, the Duty should be equal in both Kingdoms; that *one Part* of the Representatives of the united Kingdom might not be tempted, by the Appearance of any delusive Advantages, to join in fixing so heavy and unequal a Tax on the People of *England only*; since it cannot but tend to the keeping up invidious Distinctions between the *Two Parts of the united Kingdom*, to see the People on *one Side of the Tweed*, pay 1 s. per Bushel on Salt only, and those on the *other* 3 s. 4 d. for the common Support of the Government; especially if it be true, as was urged at the Time of the *Union*, that the People of *Scotland* can purchase the same Quantity of Salt for *three Shillings* prime Cost, which costs the People of *England* 10 s. 6 d. and consequently makes the Duty of 3 s. 4 d. still more grievous and unequal to *Us*.

I believe it will not be denied that *our Poor*, who generally live a very *hard* and *laborious Life*, are under the Necessity of *Flesh-meat* to support them; which is usually *Salt Provision*; whereas the *Poor of Scotland*, who are generally averse to *Labour*,

bour, live very well on *Oatmeal*, and Things of that Kind.

This shews how highly ridiculous it is in *this Writer*, to suppose that the 3 s. 4 d. per Bushel on Salt would be UTTER DESTRUCTION to the People on *that Side of the Tweed*, who make the least Use of it, but imperceptible to *Those* on the *other Side of the River*, who cannot subsist without it.

But it is yet more remarkable in this Proceeding, that the Distinction, which is made between the *two Kingdoms*, under the Shew of a Favour to *Scotland*, is in Reality otherwise; there being more Money rais'd by *this Tax* on that Kingdom; for the *one Shilling* per Bushel only will cost the People above 25,000 l. in the *three Years*, which is above double the *one Shilling in the Pound on Land*, and above half of the Tax on Salt is eaten up by the *Charges of Management*.

From hence we may justly conclude that there was some other Motive, besides *Tenderness to Scotland*, which made *some People* so earnest and zealous for *reviving this heavy Tax on England*. They might, perhaps, be partly induced to This from a Persuasion that the Duty of *one Shilling per Bushel* would come in Aid, to make good any Payments, to which the Revenues of *Scotland* are liable, as it did before; and consequently that not a Shilling of it will come from *Scotland* towards the *Supply of the Year*, but be all swallow'd up, as the other Revenues of *that Kingdom* now are, by their *increased Civil List Establishment, Charges of Management, Pensions, &c.* the regular Payment of which Articles, it is very well known, was thought to be in Danger, and met with some Interruption, by taking away this small Sum of about 4,000 l. per Annum.

So nicely had they calculated their respective Shares of the whole Revenues of *that Kingdom*.

It is certainly very easy to shew, in numerous Instances, that *England* hath acted with a very generous Regard to *Scotland*, since they put themselves into our Hands, or subjected themselves to our Power, as *this Writer* expresses it, to no End, that I can see, unless to create Jealousies between us; for I think they can no more be said properly to be in the Power of the Parliament of *Great Britain* now, than *one County* is in the Power of the *whole Legislature*; and contrary to the Insinuations of *this Writer*, it will be very evident to any one, who will examine into the Transactions between the *two Kingdoms*, that, by a very unusual and uncommon Conduct, the *Weak*, as he calls them, have taken Advantage of the *Strong*; and, to oblige him, I shall take a little Notice how dear a Purchase this *one Shilling per Bushel* on *Salt* has been to *England*.

In Consideration of This, they were allowed the *same Bounties* and *Allowances*, and were intitled to all the Advantages in the *Fishery*, that *England* enjoyed. They were farther allowed a Bounty of 10 s. on every Barrel of *white Herrings*, and 5 s. on ever Barrel of *Beef* or *Pork* exported; a Charge, which we were afterwards forced to extend to *England*, to preserve an *Equality of Trade*; and when *these Bounties* were altered by an Act of the 5th of the *late King*, to prevent Frauds in the *Salt Duty*, *Scotland* was still a Gainer by the Alteration.

By the Accounts delivered into Parliament it appears that, from the Time of the *Union* to *Michaelmas* 1730, They have received for *Bounties*, more than hath been rais'd by this *Shilling per Bushel*, and the Duties on *foreign Salt*, the Sum of *one hundred thirty-four thousand, five hundred and eighty four*

four Pounds. Nay, even at this Time, the *Bounties* paid in *Scotland* are, at the lowest Medium, above 7000 l. per Ann. and the Produce of this *Shilling per Bushel* is not quite 4000 l. per Ann.

In the Year after the *Union*, by an Act of the 7th of the *late Queen*, *Scotland* obtain'd an Allowance of *Twenty eight Thousand, four Hundred and Fifty Pounds*, for *Bounties of Fish and Flesh* exported, on a Pretence that the *Foreign Salt*, with which they were cured, was imported into *Scotland* before the *Union*; with another Clause, by which it was enacted, That in case the Duties on *Salt* were not sufficient to pay their *Bounties*, they should be paid, with Preference to *other Payments*, out of the *Excise* and *Customs*.

By this Means, and their *increas'd Charges of Management, Civil List, Pensions, &c.* beforemention'd, *England* has been deprived of a greater Sum towards Payment of the *National Debt* than I care to mention; and for which we paid a very valuable Consideration, by Way of *Equivalent*. These few Particulars will, I hope, satisfy the World, as well as the *honourable Gentleman*, that we have not been backward in our Generosity and Indulgences to *Scotland*; and every *Englishman* will, I believe, think that when the *Salt-Duty* was *Reviv'd*, it would have been very reasonable that it should have been sufficient, at least, to pay their *Bounties*; since it would have been much better for *England* that *Scotland* should pay no *Salt-Tax*, than that they should on this Account take from *those Revenues*, which we have purchased, a much greater Sum than *these Duties* produce.

I am as ready as either the *Panegyrist*, or his *Patron* can be, to acknowledge the Benefits and Advantages of the *Union*; but whether all the *Improvements* have been made of it, which might

have been expected; or those *Inconveniences*, which we felt before, have been wholly removed; and whether some *others*, which We now feel, might not have been prevented, to the better Security and Safety of our *Liberties*, I shall leave to the Judgment of both Parts of the united Kingdom.

We come now to some other Passages of his Book, which deserve a few cursory Animadversions.

He often asserts, or insinuates, that taking off the *Salt Duty* hath been found to be of very little Advantage to the People. In answer to This, it must be consider'd, that though the Parliament gave us this Relief two Years ago, the Tax cannot properly be said to have been off above a *Year and a Quarter*; during which Time, it is well known that the Craft of the *Dealers* hath, under various Pretences, hinder'd the Nation from receiving that Benefit which the Parliament design'd Them, and which a longer Course of Time must have given Them; from whence an Handle is taken to insult the Nation in the most cruel Manner, by telling Them that taking off the *Tax* hath been no *Ease* to Them; but I doubt not They will, on a proper occasion, shew their Resentment against the Patron of *such Writers*, who endeavour to impose these Delusions upon them.

There cannot be a more false, or shameless Assertion, than that *this Duty* is no Burthen on the *Manning of Lands* and the *Navigation of Great Britain*; for if That were really the Case, an *Exemption of Salt*, made use of on *those occasions*, could have made no Diminution of the *Duty*; and therefore I should be glad to know the Reasons for rejecting the *two Clauses*, offer'd for that Purpose.

What he says, that *soul Salt is deliver'd, Duty-free from the Pits, for manuring Land*, can affect

only

only a very few Counties, and therefore is little or nothing to the Purpose.

Of the same Nature are his Assertions, relating to the *Exportation of Provisions and home Consumption*, especially amongst the *Farmers*; not one of which objections, says He, will bear Examination.

I shall not give my self, or the Reader, the needless Trouble of entering into those minute Calculations on this Subject, which fill up so many Pages of his Letter; for it is certain that if the *Charge of Pasturage or Price of Provisions are less, where there is no Land-Tax*, as he tells us Himself, the Price of *Provisions* must be increased by any *Duty*, which is laid immediately upon them.

But let us for once allow the *Letter-Writer's own* Computation, that there are *Sixteen Persons* in a Farm of 100 *l.* a Year; and that every Man pays no more than *one Shilling per annum*, on account of the *Salt Duty*. This amounts, in *three Years*, to 2 *l.* 8 *s.* (for the Tax is not laid for *two Years and three Quarters* only, as He would insinuate) and therefore supposing the *Farmer* to be the *Land-Owner* at the same Time, and to be rated at no more than *one Shilling in the Pound*, as He puts it Himself, when there is a *two Shilling Land-Tax*; does He, in that Case, save any more than *two Skillings* by an Abatement of *one Shilling on the Land-Tax*? But it may be truly said that the Charge of *Salt* is double what *this Writer* computes it at to Those, who live chiefly on *salt Provisions*; for it is false that *Farmer's Men* live more than half the Year upon the Produce of the *Dairy and the Garden*. At least in all the Counties, where I have ever been, They seldom or never eat *Greens, Peas, or Beans*, without *pickled Pork, salt Beef, or Bacon* with Them.

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But,

But, it seems, the *Land* hath paid SIXTY FIVE MILLIONS at least, within these last *forty Years*; and He should have done his *honourable Patron* the Justice to observe that TWELVE MILLIONS of this Sum have been rais'd under his own Administration, during an uninterrupted Peace for *ten Years*; and that these *twelve Millions* bear the Proportion of near 3 to 4. of the Sum raised during 30 Years *War*; since the short Intervals between scarce deserve the Name of *Peace*. This was an Expence, which nothing could have justify'd, or made tolerable to the Kingdom, but the just Importance of the Cause; the Preservation of our *Religion* and *Liber-ties*; but I believe few People in the Kingdom now want to be satisfied that both these great Blessings would have been full as safe as they are at present, in case we had not kept up such an unusual Number of *Standing Forces* in time of Peace; sent such Squadrons to the *Baltick*, &c. paid such *Foreign Subsidies*, *Votes of Credit*, &c. and then 'tis demonstrable that not one Shilling of this *twelve Millions* would have been raised on those *Country Gentlemen*, whose Case this *great Patriot* so pathetically laments; which is the most convincing Proof of his *Tenderness* and *Compassion* for them.

If we consider farther that, during the Space of about *eleven Years* past, there hath not, I believe, been a less Sum than *Seventy three Millions* raised on the People, reckoning the *Annual Supplies*, *Civil List*, *Charges of Management*, *Interest of our Debts*, and the *Sinking Fund*; that as the greatest part of this Money is mixed with the *Civil-List Revenues*; so it requires, for that Reason, no small Care, and great Integrity to do Justice to the Publick, in the due Application of it to the respective Branches, to which the several Duties are appro-

appropriated; I say, if we consider all This, it is most certain that a thorough Examination and Inspection into the *Collection*, *Distribution* and *Disposition* of this immense Sum, raised in time of *Peace*, would give the greatest Content and highest Satisfaction to the Nation.

For we may safely affirm, that it is the *largest Sum*, that ever passed through the Hands of any *one Minister* since the Nation had a Being; and it having appeared to the House, in more than one Instance, that the most careful Officers are liable to *Mistakes*, as well as that *one whole Revenue* was lost for some time, whilst the *honourable Gentleman* was wholly intent on settling and fixing the *Ballance of Power in Europe*; since it is possible that it may now require as great watchfulness to preserve it; and consequently that He cannot himself have leisure to attend this *good and great Work*; I am fully persuaded that He could not do a more acceptable Service to his Country, than to propose and encourage the choice of a *Committee*, to begin and perfect so useful and desirable an *Inquiry*; from which, it is not to be doubted, as great Benefits and Advantages would redound to the Publick, as from any of those *laudable Enquiries*, which have lately given so much Joy and Satisfaction to the whole Kingdom.

I am sure, at least, that This would do the *honourable Gentleman* more real Honour than a thousand *fulsome Panegyrics*, or as many *bold and intrepid Defiances* to his *Enemies*, whilst He is secur'd by his *Power*.

I believe This will not be thought an impertinent Digression, since the *Letter-Writer* was pleas'd to put us in mind how grievously the *Land* hath been tax'd for these *Forty Years* past; and, for my Part,

Part, I am so far from designing to extenuate the Grievance of *that Tax*, that I think it incumbent upon *Ministers* to ease the People from it by their *Frugality in the publick Expences*; but to make such a merit of taking off *a Skilling from it for one Year*, by opening *another Source of Taxes*, is an In-
sult on the common Sense and Misfortunes of the whole Nation.

As to the *Inequality of this Tax*, (which is so much insisted on) I cannot deny that it is very great; but I must observe that there is some *Inequality* in all Taxes, that were ever devised; even in this very *Salt Duty* it self; for those Counties, whose Riches consist chiefly in their *Dairies*, are more burthened than others; and *Salt* it self is cheaper in *those Parts*, where it is made.

But if the *Inequality* of any Tax is so powerful an Objection against it, how will *this Writer* or his *honourable Patron*, be able to justify the local Duty upon *Coals*, which is confin'd to *London* only, and was lately made perpetual on the Inhabitants of this City, after the original Purposes of it were answered; though it is certainly a great Detriment to our *Iron-Works* and other *Manufactures*?

I could ask the same Question, with regard to the Duty upon *Hops*, which lies almost wholly upon *four or five Counties*; or concerning the Tax upon *Window-Lights*, which I conceive to be somewhat *unequal and partial*, since the *honourable Gentleman* Himself pays no more, upon this Account, for his *sine Palace in the Country* than many poor People are oblig'd to do for a little House of *twenty or thirty Pounds a Year*.

But supposing the *Land-Tax* to be never so *unequal and partial*, as it is certainly very *grievous*; yet I cannot possibly agree with *this Writer*, that the

the *Salt Duty* is a more equal and easy one than any, that was ever paid by the People; for his Argument, that *no body pays for more than He uses*, would hold equally strong for taxing *Bread*, or *Flesh-Meat*; to which, indeed, This seems to be a Prelude, being a Tax upon *those Provisions*, which almost wholly subsist the *Farmer*, the *Labourer*, and the *poor Artificer*.

Neither is his Assertion true, that *no Man pays for more Salt than He uses*; or that *Country Gentlemen* yearly pay six Times as much to the *LAND-TAX*, as can be paid to the *SALT-DUTY*; for I conceive that what their *Tenants* pay for *Salt*, as well as what They use *Themselves*, will fall ultimately upon *Them*, and therefore ought to be included in the Account. Considering therefore the low Price of *Corn*, and that most of the *Rack-Rents* in the Kingdom are strain'd up to the highest Pitch, is it not reasonable to apprehend that any additional Burthen on the *poor Farmer* may affect the *Landlord* Himself; or will the Abatement of *one Shilling in the Pound on Land* compensate, in any Degree, for the Loss of one *broken Tenant*, and having a *Farm* thrown upon his own Hands?

I readily agree with *this Writer* in the Praises due to the Merit and Abilities of *John de Wit*, who may have made very judicious Observations on the *Taxes*, which are most convenient to be laid on the People of the *united Provinces*; but the *Letter-writer* Himself owns that the vast Disproportion between the *Land-holders* and *Inhabitants*, in *England* and *Holland*, will make the Case very different between *Them* and *Us*, with Respect to a *Land-Tax*. Allowing his Arguments therefore to have the same Weight, in more or less Degree, (as *this Writer* expresses it) according to the Disproportion in any Country between the *Land-owners* and *Inhabitants*; yet the

Diffe-

Difference of Circumstances between *Holland* and *England* is so very great, that the Method of Taxation in both Countries will hardly bear any Comparison. This Point is so fully explain'd by Mr. *Locke*, who reasons as justly upon the Nature of our Constitution, as Monsieur *de Wit* does, with Regard to *Holland*, that I will quote a Paragraph or two from his Treatise on this Subject, in Answer to what hath been produc'd from Monsieur *de Wit*.

In his *Considerations on lowering Interest and raising the Value of Money*, He tells us " that
 " TAXES, however contrived, and out of whose
 " Hand soever immediately taken, do in a Country,
 " where their great Fund is LAND, for the most
 " Part terminate upon Land. Whatsoever the
 " People are chiefly maintain'd by, That the Go-
 " vernment supports it on. Nay, perhaps, it will
 " be found that those Taxes, which seem least to
 " affect Land, will most surely of all others fall
 " the Rents. This would deserve to be well con-
 " sider'd in the raising of Taxes, lest the neglect
 " of it bring upon the Country Gentleman an Evil,
 " which He will be sure quickly to feel, but not
 " be able very quickly to remedy; for Rents, once
 " fallen, are not easily rais'd again. A Tax, laid
 " upon Land, seems hard to the Land-holder, be-
 " cause it is so much Money going visibly out of
 " his Pocket; and therefore, as an Ease to Him-
 " self, the Land-holder is always forward to lay it
 " upon COMMODITIES; but if He will thoroughly
 " consider it and examine the Effects, He will
 " find He buys this seeming Ease at a very dear
 " Rate; and though He pays not this Tax imme-
 " diately out of his own Purse; yet his Purse will
 " find it, by a greater Want of Money there at the
 " End of the Year, than That comes to, with the
 " lessening of his Rents to boot; which is a set-
 " tled

" tled and lasting Evil, that will stick upon Him
 " beyond the present Payment. — Again,

" If therefore the laying of Taxes upon Commo-
 " dities does, as it is evident, affect the Land,
 " that is out at Rack-Rent, it is plain it does equal-
 " ly affect all the other Land in *England* too; and
 " the Gentlemen will, but the worst way, increase
 " their own Charges; That is, by lessening the
 " yearly Value of their Estates, if They hope to
 " ease their Land, by charging Commodities. It is
 " in vain in a Country, whose great Fund is Land,
 " to hope to lay the publick Charge of the Go-
 " vernment on any Thing else. There at last it
 " will terminate. The Merchant (do what you
 " can) will not bear it; the Labourer cannot; and
 " therefore the Land-holder must; and whether
 " He were best do it, by laying it directly where
 " it will at last settle, or by letting it come to Him
 " by the sinking of his Rents, which, when they
 " are once fallen, every one knows are not easily
 " rais'd again, let Him consider.

Mr. *Locke* likewise says, " that even in *Holland*,
 " the Charge of the Government came not upon
 " Commodities, till the Land could not bear it.

I could cite a great deal more to the same Pur-
 " pose from this Gentleman, whom I think as good
 " an Authority as Monsieur *de Wit*, in the present
 " Case; but I chuse to decline it, lest I should be re-
 " presented by these Writers, according to their usual
 " Candour, as an Advocate for Land Taxes; whereas
 " my great Desire is that our Taxes in general may
 " be lessen'd, by the Reduction of our Expences; and
 " that no Part of my Fellow Subjects may be too
 " much press'd by the Continuance, or Revival of
 " Them.

I cannot however pass over this Treatise of Mr.
 " *Locke*, without recommending the Perusal of it,

in an especial Manner, to this *honourable Gentleman*, being fully convinc'd that it will give Him a much clearer and juster Notion of these Matters, than all his *Stock-jobbing Conversations* ever have done, or will do.

I must likewise put his *Advocate* in Mind, that He ought not to have gone to *Holland* for Precedents and Arguments, in Favour of *Excises*; since He might have been furnish'd with more pertinent Instances of Them in *France*; and it is very remarkable that one of the first Taxes laid upon the People there, as soon as their *Liberties* began to decline, was a Duty upon *Salt*.

In Page 31, We have a melancholy Account of the *Expences, Taxes and Burthens*, which the *Revolution* hath ENTAIL'D on us. This is the *Letter-writer's* own Expression, and to our Sorrow it must be confess'd that it is too just; though such a plain Representation of our Grievances was call'd the *very Essence of Jacobitism*, some Years ago, by the same *honourable Gentleman*, who hath thought fit to exhibit it to us in such lively Colours, at present. But I must beg Leave to observe that when the Gentlemen of *England* undertook that glorious Piece of *Knight-Errantry*, as his *Advocate* terms it, They were far from thinking, or suspecting, that the same hard Service would be ENTAIL'D upon *Them and their Posterity for ever*. I would therefore recommend it to his Consideration, whether the most effectual Way to secure the great Blessing of the *Revolution*, in the *present Establishment*, is not by taking all Opportunities of giving the People some real Ease and Relief from those various *Burthens*, which *They have been so long oblig'd to bear*. I am willing to believe that the *honourable Gentleman* may have such a Design; but cannot possibly conceive what his *Advocate* means by calling upon us, at present, to rejoice in
that

that equal and indulgent Government, whose *Wisdom* HATH SURMOUNTED the Evils, that alarmed us for so many Years, and whose *Equity* is ever contriving to render more easy those Charges, which have been brought upon us.

The Poverty of *Country Gentlemen*, occasion'd by the long and grievous Pressure of *Taxes*, is another Topick, upon which the *Letter-writer* hath bestow'd a great Deal of moving Rhetorick; and I believe no-body will dispute the Hardship of their Case; though I hope it is not yet so bad as He hath represented it; for, according to Him, *there are not poorer Men in the World than Gentlemen of small Estates and large Families*; That is, as He explains it Himself, of *one thousand Pounds per Annum and downwards*. I am sure, at least, that many Persons have been stiled *Incendiaries, Stirrers of Sedition, Jacobites*, and I know not what, for setting forth the Condition of *Country Gentlemen*, in much less strong and glaring Colours; but such Contradictions are become so habitual to these *Writers*, upon particular Occasions, that We cannot be surpriz'd at them.

I am very sensible of the Difficulties, which these *Gentlemen* have long labour'd under, by the Oppression of *Taxes*, the *Figure* They are oblig'd to maintain in their Countries, and the fashionable Prevalence of *Luxury*; so true is that wise Observation of our *Author*; that *whilst one Part of the Kingdom are multiplying Appetites, another Part are distress'd how to satisfy Necessities*; and the *Calamities of Distress are almost every where treated as much more scandalous than all the Extravagance of Luxury*.

But I cannot agree with Him that this Spirit of *Luxury* and *Extravagance* was introduced by the *Increase of Trade*, or the Misfortunes of the *South*

Sea Year. I am rather inclined to impute it to that Emulation in *expensive Habits*, which is visibly encouraged amongst all Ranks of People, in order to make Them necessitous and subservient to the Purposes of *some Men*, to whom *this Writer* can be no Stranger.

I am likewise apprized of the great Advantages, which the *Mortgagee*, or *money'd Man*, hath over the *distress'd Landholder*, and that He is *wholly exempt from the Weight of Taxes*. But, for God's Sake, how came the *Letter-writer* to touch upon this String? Did He do it with a Design of upbraiding his *Patron* with that ever-memorable Attempt, which He made, this very Session, to give *Usurers* and *Stockjobbers* a still greater Advantage over the *landed Gentleman*, by bringing Them into *Parliament*, though They *pay nothing to the publick Expences*? — If He did not do it with this Design, it is another Instance of his Folly and Inconsistency.

He sums up this Head with a very comfortable Article, if We could depend upon his Authority. *I hope*, says He, *that We shall continue to enjoy our Tranquility so long, that if ever it be again disturb'd, or threaten'd, We shall have many Funds at Liberty to provide for our Safety, without oppressing the landed Man.*

I wish, I say, that We could depend upon his Word for This; but, for my Part, I cannot see any great Probability of having our *Funds at Liberty*, whilst the *Surplus of every Duty*, and even the *Redemptions of Funds* are greedily catch'd at, to raise the *great Supplies of the Year*, and our *new Debts* grow upon us as fast as We pay off our *old ones*; witness the *Annuities on Coals*, *Surplus on the Lotteries 1714 and 1719*, and the *East-India Company's Fund*; by which Means the Payment of the

national Debt is prolong'd, and consequently all our *Funds* and *Taxes* must be continued; a very melancholy Consideration to Those, who reflect on the Uncertainty of all human Affairs; not to mention the present, unsettled Condition of *Europe*, and the great Changes, which are likely to be made in the *Balance of Power*, notwithstanding our *general Peace*. I can only add my hearty Wishes, not without some Anxiety I confess, that *one* may prove lasting, and the *other* be as effectually secured, for the Interest of this Kingdom, as the most sanguine Assurances have given us Reason to expect.

Of all the mean Artifices, which *this Writer* hath made Use of to gain a little Popularity for his *Patron*, none is more ridiculous, or contemptible, than the thin Cobweb He hath spread to catch the Affections of the *Parochial Clergy*. Can He think that *these Gentlemen* are such Dupes as to suffer Themselves to be sweetened in this Manner, and cajol'd into a Belief that *their Case* had any Weight with his *Patron*, or so much as entered into his Thoughts, whilst He was projecting the *Revival of this Tax*?

Every Man, who wishes well to our Constitution, must have a great Regard for the *established Clergy*; and even common Humanity prompts us to compassionate the Case of Those, who are not sufficiently endowed to support their *Characters*. But I am afraid that this Imposition on *Salt*, instead of *one Shilling on Land*, will prove rather a Burthen than a Relief to the Majority of Them; especially *Those*, described by *this Writer*, whose *Necessities are great, and their Families increasing*.

However, if this Project should not succeed, as I believe it will not, and He should be ever employed again to captivate the good Opinion of the *Clergy*, I will recommend a Topick to Him, which

I apprehend to be infinitely more popular and engaging. Let Him only put Them in Mind, for the Honour of his Patron, what great Regard hath been paid to *Merit*, and Encouragement given to *Learning*, by the late just and equal Distribution of *ecclesiastical Preferments*.

The Argument, taken from *inland, trading Towns*, turns evidently against Him; for *as all Trade will flourish most*, to use his own Words, *where Men can live the cheapest, and carry on their Commerce the easiest*, the Desertion of those Towns is certainly owing to the Duties on *Materials* and *Provisions*, not to the *Land Tax*.

The same may be said, with Relation to the *poor Labourer*; for every working Man must be enabled to maintain Himself and his Family. If He can do This, He generally looks no farther; and when the Price of Labour was but a *Penny a Day*, as We are told, it was the same to a *poor Man* as a *Shilling* is now, if it answered the same Purposes.

As therefore our heavy Duties on the *common Necessaries of Life* have inanced the Price of *Labour*, so the taking them off is the only Method to reduce it, without laying any Hardship on the *labouring Poor*; which will not only be a great Ease to the *landed Man*, who employs Them, but give new Life to our *Trade*, and encourage the Exportation of our *Manufactures*, on which it depends.

There are two Passages in this Letter, within five Pages of each other, which I cannot possibly reconcile. He tells us, p. 35, *that to a Man, who hath but an Hundred per Annum, five Pounds is a VAST ACCESSION*. In p. 40, He says, *that to abate but one Shilling in the Pound, is at any Time to diminish its Evils in such a Degree as to make them INCONSIDERABLE, and almost IMPERCEPTIBLE*.—Now, if the *Land Tax* is so very
grievous,

grievous, that an Abatement of *one Shilling in the Pound* is a *vast Accession* to an hundred a Year, I cannot comprehend how the *remaining Shilling* can be said to be *almost imperceptible*.—I must therefore set This down as *another Inconsistency, or Self-Contradiction*.

In p. 48, He brings the *rich, money'd Man* upon the Stage again, to shew the Inequality of the *Land Tax*; for He tells us that *though They hold the greatest Properties in the State, They pay little or nothing at all to the Support of that Government, from whence They have equal Protection with Those, who are charg'd at the utmost*.

But what have the *rich money'd Men* to do in this Place, unless it be to put us in Mind again of his Patron's Scheme, for bringing these *Gentlemen* into the *House of Commons*, on a *money'd Qualification*, in order to vote for *Taxes*, to which They contribute *little, or nothing*? I say, to what other End can They be introduc'd here? The Dispute does not lye between the *Landholders* and the *rich, money'd Men*; for the latter, it seems, are *exempted by the publick Faith from paying any Taxes*. They are therefore out of the Question; and the Point really lyes between the *Landholder* and the *poor Tradesman, Manufacturer, and Artificer*. But as He hath given his Patron a Fling in this Paragraph, so He hath likewise once more ungraciously contradicted Himself; for, speaking of these *money'd Men*, He says, *that the Interest (of their Money) is every Day accumulating, and the Hoards increasing; so that, by having unequal Advantages against the landed Interest, They devour the Country Gentlemen, and work the MOST ANTIENT FAMILIES in the Kingdom out of THEIR INHERITANCES*.—Now, This is so much like a worthy Scheme of his own, though vented in another *ministerial*

Serial Performance, for drawing ALL THE LANDS OF THE KINGDOM into the Hands of Men in Employment, that I was somewhat surpriz'd to find Him so angry with it here; and the only Reason I can give for it is, that these two Paragraphs were calculated to serve two different Turns. But by comparing them together, methinks I begin to discover the true Motives to this sudden Affecti- on for the landed Interest; for if the honourable Gentleman and his Creatures are resolv'd to di- vide all the Lands of England amongst Them- selves, it is no Wonder that They are willing to put their Estates into good Plight, by reducing the Land Tax, and throwing all the Weight of the Government on their poor Vassals.

Having thus consider'd what this Writer hath advanc'd by way of Argument, it is proper to take Notice of some extraordinary Passages in his Letter, which very plainly distinguish the Hand, from whence it comes. The following Paragraph, for Instance, could proceed from nothing but the want of common Apprehension, or the most profligate Dis- regard to all Sense of Truth and Decency. I shall therefore quote it at large, as it stands in the Pamphlet before us.

“ As far as I can collect, (says this admirable
“ Writer) from my Observations on the Senti-
“ ments of Those, who act in constant Oppo-
“ sition to the Ministers, They think that the
“ Landed Interest should never be eas'd; and
“ that the distress'd Freeholders ought to bear all
“ the Burthens of this Country. It hath even
“ been asserted that a TEN SHILLING LAND TAX,
“ as it would raise five Millions annually, would,
“ if it were laid in Lieu of all other Duties, be
“ the most equal Rate of raising Money on the Sub-
“ ject. I will advise you, Sir, if ever the Author
Fi-

“ of this Proposition happens to be trusted with the
“ Finances, which at present is not indeed much to
“ be fear'd, that you immediately sell your Lands,
“ if it be possible, at any Rate, rather than keep
“ them; for you will by this means starve in the
“ Possession of a large Estate. If Half your Land,
“ happens to be mortgag'd, or subject to Jointures
“ and Annuities; if the other Half goes in a
“ Land Tax; and if your Farms be let upon long
“ Leases, as it very often happens, so that you can-
“ not raise your Rents; for God's sake, Sir, what
“ will you have to live upon? What must buy you
“ and your Children Bread? All the Country Gen-
“ tlemen of small Estates and, I fear, not a few
“ with large ones, must go to Court, as They do
“ in other Countries, and implore the Mercy of the
“ King to take their Estates into his own Hands.
“ None but money'd Men can thrive under such
“ Measures; for their Properties pay no Taxes;
“ yet even They must starve; for, Sir, when once
“ this TEN SHILLING LAND TAX shall make the
“ Gentlemen and the Farmers run away from their
“ Lands and their Houses, as if they were visited
“ with a Plague, who must be left to raise the Corn
“ for our Bread, to feed the Cattle for our Food,
“ or shear their Wool for our Cloaths?

Would not any Man naturally conclude from this exquisite strain of Reasoning and puerile Bombast, that a PROPOSITION had been actually made in Form for laying a TAX of TEN SHILLINGS IN THE POUND on all the Lands in England, and that by the invincible Arguments of the honourable Gentleman in the Administration it was rejected and pass'd in the Negative? It is hardly possible to conceive that any Man could be so abandon'd to Prostitution, so harden'd to all Sense of Shame, as to utter a downright Falshood in this publick and

potis Manner, without any Foundation; and yet This, *Sir*, is the Case; for the Fact stands thus.

The *honourable Gentleman*, who made the Motion for *reviving the Salt Duty*, endeavoured to give it a popular Turn, by affecting to plead in Favour of the *Land*, in Hopes of getting more easily into the Possession of a *Duty*, which, by *Funding* it out again, would raise SIX MILLIONS of Money. Upon This, the *Gentleman*, who answer'd Him, attempted to shew the Fallacy of this Pretence, by proving that whatever *Taxes* are imposed on the People, or under whatsoever Denomination They are levied, the *Land* is ultimately affected by Them, and that They generally terminate *there*, according to Mr. *Locke's* Observation before cited.

This being laid down as a Foundation, He proceeded to shew that it was the Interest of the *Landlord* to support the Charge of the Government, and to keep the Burthen off from his *Tenants*, as Mr. *Locke* hath likewise asserted; because the more Hands any *Tax* goes through, it always comes the heavier at last; and the *Landlord*, by Losses and other Accidents, often pays double the Sum, which He would have done at first; for where the *Tenant* is not oppress'd, He can the better afford to cultivate his *Land*; perhaps to pay an higher Rent for it; at least, not to be much in Arrear, or to break and pay none at all.

The *Gentleman* afterwards illustrated the Truth of these Observations, by Instances in two several Countries. In *Flanders*, said He, whenever any Loss happen'd by *Encampments*, or the *Ravages and Depredations of contending Armies*, the *Landlord* always bore it, and the *Tenants* for that Year paid no Rent. By this well-judg'd Indulgence, They

They were enabled to keep their Lands in good Condition, and to repair the Damages, which they had sustain'd, for the Advantage of their *Landlords*, when the Seat of War was removed. On the contrary in *Poland*, where the *poor Tenants* are rack'd and oppress'd, their *Landlords* are the real Sufferers, as their Lands in many Places lye uncultivated and produce nothing.

He then proceeded to shew how *this* Nation was loaded with *Customs, Excises, and other Impositions*; which inanced the Prince of *Labour* and *Necessaries* of all Kinds to such a Degree, that it made it impossible for us to carry our Goods to Market so cheap as other Nations, and had thereby, in a great Measure, ruined the Trade of the whole Kingdom.

To This He added, that it would have been happy for us, if We had always rais'd the *Supplies* within the Year, instead of mortgaging Posterity, as We have done.

Having laid down these Premises, He came at last, by Way of *Supposition*, not of *Proposition*, to state the Case of the Nation and even of the *landed Gentleman*, under the *present Method of Taxation*, and supposing the *whole Sum*, necessary for the publick Service, should be rais'd upon *Land*.

It is impossible, at this Distance of Time, to recollect the *Gentleman's* Words, or even the Method He observed in speaking; but I may appeal to every Person in the House, whether the Substance and Meaning of what He said was not to the following Effect.

“ Suppose, said He, that *five Millions* was the Sum to be raised. This would be *ten Skillings in the Pound*, if all rais'd upon *Land*. As grievous as *this Tax* would really be, let any Gentleman

"leman compute what He pays, under the *pre-*
 "sent *Method of Taxation*, by the advanc'd Price
 "of all the *Necessaries* and *Conveniences* of Life,
 "and I believe He will find that it amounts to
 "the same Sum, or more, upon *Him*; and, at least,
 "to as much again upon the *rest of the People*;
 "occasioned by the vast Charge of *Collection*, and
 "the Advantages taken by the *Merchant* and
 "Retailer.

" Thus is a Mortgage perpetuated on our E-
 "states, which not only drains away *half our In-*
 "come, but in the very Nature of it tends to di-
 "minish our *Rents*, by clogging our *Manufactures*,
 "obstructing our *Trade*, and consequently depre-
 "ciating the *Produce of Land*.

" For this Reason, *said He*, I think it as de-
 "monstrable as any Proposition in *Euclid*, that if
 " We actually paid a *Land Tax of ten Shillings*
 " *in the Pound*, without any *other Duties*, every
 " Gentleman might live at least in as much Plenty,
 " and make a better Provision for his Family, than
 " He can under the *present Method of Taxation*.

How different, *Sir*, is this State of the Case from
 That, which the *Letter-writer* hath endeavoured
 to impose on the Kingdom? You see that the *Gen-*
tleman was so far from making any *such Proposition*
 as He falsely asserts, that He put the Case only
 by Way of *Supposition*, to illustrate the Force of
 his Argument, that *all Taxes* fall ultimately on the
Land, and that We actually pay *ten Shillings in*
the Pound, AT PRESENT, though disguis'd under
various Shapes, and drawn from us in Driblets by
 a *Multitude of Taxes*.

The *Letter-writer* hath used another *Gentleman*,
 who spoke *against the Revival of the Salt Duty*, in
 just the same Manner, and converted as *rational an*
Argument as ever was offered, into such a *ridicu-*
lous

lous Position as no Man of common Sense could
 be capable of advancing.

When the Debate came to turn on the Prefe-
 rence between *one Tax* and the *other*, it was very
 judiciously observ'd by *this Gentleman*, that when
two Methods of Taxation were proposed to raise
 the *same Sum of Money*, He should always prefer
That, which was most generally understood and im-
 mediately felt by the *People*; that They might al-
 ways be sensible what They really paid, and not
 flatter Themselves, or be deluded by others, with
 Notions of *Relief*, though the *same Sum* is drawn
 from Them in a more *imperceptible Manner*.

This is the Purport of what the *Gentleman* said,
 and I think the Argument unanswerable, when fairly
 stated; but let us now see what a pretty Piece of
 Stuff the *Letter-writer* makes of it.

" Another admirable Argument, *says He*, against
 " easing you, the *Freeholders* of this Kingdom,
 " is *that the LIGHTER your Taxes are, the greater*
 " *Danger you are in; that EASY, imperceptible*
 " *Taxes are the WORST of all Taxes, because the*
 " *People are not sufficiently ALARM'D at them, and*
 " *UNEASY under them*.

Having plaid this *political Legerdemain* on the
Gentleman's Words, He takes no small Pains to
 expose the bad Tendency of such a Doctrine, and
 seems to think Himself very smart upon our *modern*
Patriots; but I will leave you, *Sir*, to judge whe-
 ther it is not a Proof that his *Patron* apprehends
 Himself to be in a very bad Way, when He thinks
 it necessary to employ a *Prostitute* to LYE for Him
 in this Manner, and to supply the Want of *Argu-*
ment with such *scandalous Misrepresentation*.

" Suppose, *says He*, that there should be *one*
 " *hundred and fifty Members of the House of Com-*
 " *mons willing to bear one Shilling in the Pound on*
 " *their*

“ *their Lands*, rather than have a *Salt Tax*; what
 “ can We infer from hence, but that Men of large
 “ *Estates*, from *two* and *three* to *ten thousand*
 “ *Pounds per Annum*, can easily afford to gratify
 “ any *Opinion*, or *Humour*?

I believe you will allow, *Sir*, that even 150 Members are no contemptible Minority, considering all Things, and in a Question of this Nature; but I must observe to you that it does not seem to be in the Power of *this Writer* to speak *Truth*, or state any one Case *fairly*; for the Number of Gentlemen, who divided against the *Salt Tax*, was really 187, and what is somewhat extraordinary, it consisted chiefly of *landed Gentlemen of the largest Estates*, as indeed He is so good to allow Himself; but I think it a very extraordinary Inference, that so many *Gentlemen* should agree to punish their own Pockets in such a Manner, only to gratify an *Opinion*, or *Humour*. I think it much more reasonable to infer, that They thought keeping off the Duty upon *Salt* would prove the most beneficial Relief to *Themselves*, as well as to *Those*, whom They represent. But it is very obvious from what Motives some *other Persons* might act in this Affair; for every Man, who hath a *Place*, saves 5 *l. per Cent.* by an Abatement of *one Shilling in the Pound*, which is so much Increase of his *Salary*, from the *honourable Gentleman* Himself down to the lowest *Excise Officer*.

The next Objection to the *Salt Tax*, which He undertakes to invalidate, is the *Number of Officers added to the Revenue*, whose *Influence may add Power to the Crown*.

Pray observe, *Sir*, how tenderly the *Gentleman* words it; whose *Influence may add Power to the Crown*. Does it not then certainly and notoriously add *Power to the Crown*; the worst and most dangerous

dangerous Kind of Power; by giving *Ministers* an Opportunity of invading the *Freedom of Elections*?

“ I have seen, says *this excellent Reasoner*, a
 “ *four Shilling Land Tax* and a *Salt Office* both
 “ subsisting together. The *Liberties of the People*
 “ were in no Danger from them; and will not, I
 “ trust, be affected by *six hundred Officers* at any
 “ Time.

I don't know what *this Writer* may understand by *Danger to our Liberties*; but I have always thought them to be in *some Danger*, whenever I see them tampered with, or practised upon, by any *unwarrantable Methods*.

He farther “ trusts that They will not be affected by *six hundred Officers* at any Time.

What a pretty Way of arguing is This, and how well does it become the Advocate of a *first M—r*? We all know that the *Liberties* of such a Nation as This cannot be over-run by *six hundred Salt Officers only*; but is such a Number, added to the vast Multitude before subsisting, of no Weight in the Scale; or why was the *Clause, to restrain Them from meddling in Elections*, rejected? And will not this Method of Reasoning justify the Addition of *six hundred more*, every Year, till at last They swarm like *Locusts* over the Land, and render a *military Army* unnecessary to execute any Purposes?—But I will refer you *Sir*, to the Reasons of the *noble Lords*, who entered their PROTESTS against the *Revival of the Salt Tax*, for farther Satisfaction on *this Point*.

You will remember, *Sir*, that I mentioned it as one Reason, for opposing the Revival of the *Salt Tax*, that it was making a *dangerous Precedent*, and might prove a Step to the greatest of all Evils, a GENERAL EXCISE. When some Notice was taken of such a *Design*, about a Year ago, it was strenuously

ously denied, and represented as the Fiction of *Malecontents*, in order to stir up *Sedition* and *Disaffection*; but now it is publicly avowed and justify'd by the *Writer* before us; for though He disclaims the Word *general*, because it is too *odious*, He manifestly pleads for the *Thing* it self, in Favour of a *certain Scheme*, now in Agitation, for converting some *other Duties* into *Excises*; and we all know how naturally *one Excise* draws on *another*. —But This is a Subject so copious, that it would require a Volume to exhaust it; and therefore I shall reserve what I have to say, on this Head, till the *Scheme* begins to ripen into Execution; when I hope it will be opposed, in every Step, with the utmost Constancy and Vigour, as the last sure Blow to our *Liberties* and *Constitution*.

At present, I shall only observe, that I cannot understand what He means by saying, *that the Improvement of the Revenue would not increase the civil List Funds*; for I apprehend that his Majesty is intitled, at present, to the *whole Produce*, be it what it will, of *all those Branches of the Revenue, which constitute the civil List*; and his Assertion that the *civil List Revenue*, with the Sum of 115,000 *l.* granted by Parliament for *Deficiencies*, do not amount to *eight hundred thousand Pounds per Ann.* for the *last four Years*, is equally dark and mysterious. Unless therefore He will be pleas'd to tell us in *what Manner*, and to *what Period of Time*, He makes up this Account, such a *bare Assertion*, without any Proof, can be no Answer to the *Objection*, which He undertakes to confute.

I have now finished my Remarks on *this Letter*, which I hope will answer your Expectations; and shall conclude with expressing my Wonder, that when the *honourable Gentleman* came to a Resolution of having his Praise trumpeted through the Kingdom,

Kingdom, He did not command his *Herald* to insist upon some *other Points*, which this *fruitful Session* might have suggested to Him; particularly the glorious Part He bore in discovering those *infamous Frauds*, which were committed in the Sale of the late Earl of DERWENTWATER'S Estate, as well as the EQUAL and *exemplary Punishment* inflicted on the *Criminals*, by EXPELLING *Two of them* and REPRIMANDING *Another*. The *charitable Corporation* would, methinks, have furnish'd his *Advocate* with another ample Field of Panegyrick; but in That, indeed, He hath since expatiated pretty largely, on Account of that HORRID POPISH PLOT, with which the Enquiry concluded. To These He might have added the Generosity of paying the Deficiencies of a FRENCH SUBSIDY TO DENMARK, and the Establishment of the SAME STANDING ARMY in *England*, during the *full Enjoyment of a general Peace*.

All these Points, I say, might have been insisted on with the same Justice, as the *Revival of the Salt Duty*; but, perhaps, the *honourable Gentleman* might have the Modesty to think it sufficient Merit, for one Year, to have laid the Foundation of a GENERAL EXCISE.

As for My self, though I have seldom had the Honour to concur with that *great and upright Patriot*; yet I will join Issue with his *Panegyrist* for once; for I am so perfectly satisfy'd with my *Conduct in Parliament* this Session, that on the Merits of it I am content to stake my Hopes of your future Favour, and all my Interest in the next Election.

June 1st, 1732.

I am Sir, &c.

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