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### CONSIDERATIONS

Occasioned by the

## CRAFTSMAN

UPON

# EXCISES.

Ubertate Agrorum, varietate Fructuum, magnitudine Pastionis, & multitudine earum rerum que Exportantur, facile omnibus Terris Antecellat Cic.



LONDON:
Sold by J. Roberts in Warwick Lane. 1733.

(Price Six-Pence.)



V. D. Van O. A.

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### CONSIDERATIONS

Oceafioned by the

# CRAFTSMAN, &C.



HE great Variety of
Projects that are laid
before a Minister of
State, by Persons who
are incessantly at work for the good of the

Publick, perhaps not altogether without an Eye to their own, furnish him with frequent Occasions, of showing his Penetration and Sagacity. Every Projector is possessed with the high-est Opinion of what he has to propose,

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pose; the most extravagant Error is espoused with Zeal by its Owner.

To distinguish between a Projector, and a Person who has really hit upon a Beneficial National Scheme, to resist the Importunity of the one, and encourage the Labour of the other, requires no small degree of Skill and Discernment; and is not the least difficult Part of the Ministerial Office. Impatience, Inattention and Prejudice, are at least as likely to make a Minister reject a useful Design, as to entertain one that may be Prejudicial.

flect upon the Characters and Conduct of the Ministers, who have been intrusted with the Affairs of our own Country, for a Century past; I dare say, they will appear rather to have Neglected, than to have too much Regarded Proposals for the Benefit of the Publick. It has been found easiest

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est and safest, to go on in the old Track, and to treat every Attempt to discover a new Way as Chimerical, and the Author as an Adventurer, that ought to be equipped with a Rozinante and a Helmet. For this Reafon, when I am told of any Publick Scheme, which is fet on Foot by the Approbation of the Ministry, I'm always disposed to give it a fair Hearing: It shows, at least, they have taken the Trouble of an Examination. Of this kind, I take it, is the Defign we have heard so much of, to alter the Duties now payable upon the Importation of Tobacco and Wine into an Excise or Inland Duty; from whence Mr. D'Anvers has taken occafion to declaim for many Weeks against a GENERAL EXCISE. A General Excise has a terrible Sound, but what Relation has this Defign to a General Excise? Will Mr. D'Anvers undertake to prove, from his Allu(6)

ssing to a Serpent's getting his Head into a Hole, that the Excising two foreign Commodities more than those already Excised, is laying a General Excise? Will he undertake to prove that Two is two Thousand? or that a General Excise must necessarily follow? He may with equal Candour affert, that because some Commodities pay a very high Duty upon Importation and Exportation, all Commodities Imported or Exported, or even of our own Growth, will be charged with the same high Duties; tho' every body knows there are Commodities both Imported and Exported not only Duty free; but with a Bounty. And why? Because the Wisdom of Parliament has, and always will diftinguish, and see when the Importation or Exportation is Advantageous, Necessary, or Prejudicial, from the Nature and Kind of Goods, and lay the Duties accordingly. The same Dif(7)

Discrimination will doubtless be made in whatever relates to Trade.

The last Regulation, of any great Consequence to Trade, was made by an Act of the 8th of the late King; where this Distinction, arising from the Nature of Commodities, seems to have been observed with the greatest Judgment, and Regard to the Trade of the Kingdom. By that Act, all Commodities of the Growth, Product, or Manufacture of Great Britain, may be exported Duty-free. By the same Act a Drawback is granted upon Silk, manufactured and exported, which, as I am informed, has already encouraged that Trade fo far, that not only the most distant Parts of the Globe are furnished with Silk Manufactures, particularly Stockings, from Great Britain; but that we fend them to those very Places from whence we were formerly supplied. In favour of the Dying-Trade, the same Act,

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has taken off the Duties upon Dying

Druggs imported.

This Law I have always thought the most Advantageous to the Trade of Great Britain, of any Act that has passed since the Act of Navigation; a Law freeing our Manufacturers, and Labourers, from the Burdens they then lay under, and making them, in some Measure, the Artisicers of the World. I cannot but observe, that these Regulations were made upon the coming in of the prefent Ministry: So that when the Interest of the Nation required it, they have shown the greatest Readiness to take off Duties, which, in this Instance, is done so knowingly, that the Kingdom has probably received a Profit, by the Enlargement of its Trade, in Comparison of the Produce of those Duties, a Thousand fold. Had Mr. D'Anvers flourished when this Law passed, I doubt not but

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but he would have been the first Gainer by it. He would certainly have got several Crastsmen out of it. How natural would it have fallen in his way to shew, that taking off Duties upon Importation and Exportation; nay, not only taking off Duties, but granting Drawbacks, unheard of by any of our Gothick Kings, tended to lessen the Customs; and that there must be a Design to make good the Desiciencies in the Customs by a GENERAL EXCISE.

As to the Question between Custom and Excises I will venture to lay down, that the nearer the Duty upon any Commodity is paid to the time of Consumption, the Consumer may be afforded that Commodity the cheaper; and as the Consumer is the Person that pays all Taxes, in that Respect the Tax is itself sessent by its being collected as an Excise; At the same time, I must own that the Inconveniencies attending this B

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Method of Collection would be so great, were it to be General, that I believe the Design of a General Excife, never into the Imagination of any one Man in the Kingdom, unless Mr. D'Anvers has found one so weak, as to be alarmed by the Cry he has endeavoured to raise by his late Papers.

I should be apt to think that the Method of paying Duties at the Port, or by way of Excise, should be settled chiefly by two Considerations. First, the Ease and Convenience of the Dealer. Secondly, the effectual fecuring the Duty so as to prevent Frauds.

The Truth is, this last Consideration is as much in favour of the fair Dealer, as of the Revenue: The frau dulent Trader, is the fair Trader's greatest Enemy. The Tobacco Trade as the Duties have been and are now Collected, by long Experience has been found liable to excessive Frauds,

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Frauds, so great, that the Frauds, and Discounts allowed upon the Pretence of Waste and otherwise, have upon a fair Calculation appeared to go a great: Way towards answering: the home Consumption. The Temptation to Frauds in the Drawbacks of this Commodity is fo great, that it has been impracticable to remedy them. All this time the fair Trader fuffers: he finds himself undersold at every Market: the Consumer pays a Price for the Commodity Supposing it has paid the Duty: the fraudulent Trader is inriched. ... to be the uppload

Now, if by changing the Method of Collecting the Duty on Tobacco, these unrighteous Gains may be taken away, and the honest Profits of Trade transferred to the honest Trader, can any Attempt be more laudable or better deserve the Assistance of every Man who is a Friend to Trade. The Duty upon the Importation of Tobacco at the Port, and which must be

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immediately Paid, or Bonded, is, I think, all Discounts deducted, five Pence and a Fraction per lb. Weight. The Merchant who Sells this Commodity to the Retailer, having, before such Sale, entered into Bond for the Duty, gives Credit to the Retailer, both for the Duty, and the clear Cost of the Commodity. How many Merchants have we seen ruined by this Credit, which they are obliged to give to those they deal with. The Retailer fails: the Merchant loses his whole Debt, as well for the Duty, as the clear Value of the Tobacco: His Estate is taken by an Extent for Payment of the Bonds: His Credit is lost, and he and his Family undone; and perhaps a Number of his Friends who are bound with him. May not one reasonably hope to see fewer Instances of these Calamities brought upon Subjects fo truly Valuable as the fair trading Merchant, when the Credit he gives will be so considerably diminished,

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diminished, as the Amount of the Duty? What remains as the clear Cost of the Commodity, is but two sevenths of the Sum he now gives Credit for. This, I am well assured, must be a pleasing Prospect to all Men, who have not so far lost the Sentiments of Humanity, as to think themselves unconcerned at the Distresses of other Men:

Homo sum Humani nibil me alienum puto.

The Ease this Method will likewise be to the Planter, is worthy the greatest Regard and Consideration. Tobacco is a Commodity, at present chiefly of the Produce of our Plantations; but has, with the greatest Difficulty, been preserved to us. The French have still large Plantations of it in Orange, and other Provinces of France; and had made severe Laws to prevent the Importation of it from hence. The Dutch had, not many Years ago, planted Tobacco in Guelderland. About nine Years since

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fince (unhappily for the Craftsman) the present Ministry, touched with the Representations of the decaying Condition of this great Branch of the British Commerce, moved the Parliament to allow the whole Duty paid, to be drawn back upon Exportation; whereas before, a Half-penny per Pound was retained. But this Encouragement, great as it is, appears not to be Sufficient. We have read very lately, in the Publick Papers, Accounts of the deplorable State of Maryland; where the People, from the Extremity of their Distress, have been hurried to acts fo Desperate, that they can be exceeded only by Suicide. They have gone about like a Tempest, destroying and laying waste their own Country; fuch has been their Disappointment, such the Fruit of their Labour. According to the present Method of collecting the Duties on Tobacco, they are paid and secured at the several Ports of Importation,

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by the Factors to these Planters; from their advancing the Duties, a confiderable Charge is brought upon the Planters which, when the Method of collecting the Duty is change ed, they will be entirely eased of. I will not fay, the necessary Charge on the Planter has been often, cruelly increased. I know several Merchants who are Men of too much Justice and Honour, to practice any Arts of this kind, to the Injury of their Correspondence. Tis sufficient to remark, that the fair regular Charges upon this Occasion are very Grievous, that they will be taken off, and that no Pretence will be left for Charges that never were necessary. The Ports, with regard to this Commodity, will be as Free-Ports. How greatly must this tend to encourage the Exportation!

And here, I cannot but lament the melancholy State of another great Article of our Commerce: I mean, that

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that of Sugar. For some Years past it has gradually declined. The Portuguese had, formerly, the Trade of Sugars intirely to themselves. Upon the Establishment of our Sugar Islands we gained upon them, by little and little, and the Country of Brazil producing a Commodity which the Portuguese thought better worth their Attention, we soon found our selves in Possession of the Sugar-Trade. The French, for some Time, gave us little Disturbance; but of late, they have extended their Sugar Plantations, particularly in St. Domingo, to that Degree, and have, as I am informed, had fuch Encouragement from France, that they have in a Manner, put us into the same Condition with the Portuguese. But we have no Gold Mines to resort to. We cannot afford, supinely, to give up a Trade so Beneficial. We ought to look upon the Loss of a Branch of Trade, as the Loss of a Part of the Dominions of England, as (17)

the Loss of a Province. This Matter has, indeed, been brought under the Confideration of Parliament; the Remedy proposed was thought improper, and that whilst it relieved one Part of His Majesty's Dominions, it might Distress another Part. However, there is a Method of giving fome Encouragement to this Trade, which I cannot but wish Success to, whenever it shall be proposed in Parliament; that is, the following the Example which I mentioned just now, with respect to the Tobacco Trade, of allowing all the Duty to be drawn back upon Exportation. This may be a Benefit to the Trade, and will be no Diminution of the Revenue; for, as the Sugar-. Trade, without some Aid, (I wish this may be Sufficient) will be most certainly confined to our Home Consumption; when none is exported, no Increase to the Revenue can be made by the Duty not drawn back upon Ex-C portation.

portation. But to return from this Digression, the Alteration in the Manner of Collecting the Duty on Wines, will beattended with Advantages which one cannot reflect on, without the utmost Satisfaction. At present, there is a Composition called Wine, and Sold to His Majesty's Subjects as such, which has not in it one Drop of the Juice of the Grape. Tis indeed much easier to say what is not, than what is in it. The Artifice and Dexterity of the Perfons concerned, in this Mysterious Subterraneous Preparation, can never be sufficiently admired: With what Ease and Certainty do they work it up to be Strong, Deep, Bright, Fresh, and fit for Bottling. Their Art puts me in mind of a Passage in the French Poet, upon the Cook of a Feast, where he was present,

Jamais Empoisonneur na mieux seu soileau.

Boileau.

The Duty on Wine being paid at the Port, upon Importation, this Liquid, (19)

quid, which never was, perhaps, out of the Cellar where it is Sold, escapes Duty-free. As the Law now stands, the Venders save the Duty, as a kind of Bounty, for dispensing Wine of their own making. This Observation is fo true, that, I have been informed. when a Vintner fails, his Wine is often Sold for less than the Duty, tho? it is as found and good as ever. I shall rejoice, when this Law takes Place, to find, that after passing an Evening agreeably, one may be the better for it the next Day; and that the Honest fair trading Wine Merchant will be no longer a Sufferer by these Practices, to which he is an utter Stranger, For, as we may hope, hereafter, nothing will be called Wine, and drank as such, but what is Wine, it must all pals thro the Merchant's Hands, and he will, likewise find no inconsiderable Benefit, by being eafed of the Payment of the Duties, which must now be paid, perhaps a Year or

two, before his Wine is fit for Sale. I forbear insisting on the Increase of the Produce of the Duties on these Commodities, by varying the Method of Collecting them, which is now funk in the Pocket of the fraudulent Dealer; because, I think, this is a Benefit to the Publick, which Mr. D'Anvers has not yet thought fit to deny: But if he has, Experience has shewn, that an Alteration of the Manner of Collecting a Duty, may increase the Duty; as in the Case of Coffee, Tea, and Chocolate. This, as I have been informed, has been attended with a Gain to the Publick of near 100,000 l. a Year. But granting, that in one of these Articles, even this Regulation has not fully answered, and that great Quantities of Tea are still clandestinely conveyed to the Hands of the Consumer; there has now been Time to see the Defects in this former Regulation; and we have Reason to hope, that with regard to Wine and Tobacco they may ( 2 I )

be avoided, and fuch Improvements made, as the Nature of the Commodities will admit. The Craft man is of Opinion, the Increase of the Number of Officers of the Excise, may be of fatal Consequence, even to Liberty. Here, upon the Supposition of a General Excise, he raises his Voice, and whilst he pretends to be the Defender of Liberty, prostitutes Her to the bafest Purposes. When it shall appear, that a General Excise is designed to be laid, or any Step taken which has a Tendency that Way, I shall think, with Mr. D'Anvers, that we ought to withstand such an Attempt; not because our Liberties will be in Danger from a Number of Excise Officers, but because such a Scheme, as it includes a General Tax on all Commodities, of our own Growth, as well as Foreign, without any regard to the Nature of the Commodity, would be fo destructive to the Trade and Wealth of the Kingdom, that, like a lasting Pestilence,

it would Confume, 'till it had nothing to prey upon. But this is too great an Extravagance to mention Seriously. Give me leave to make such Suppositions, and I will undertake to prove any Thing. As to the Increase of Officers, in order more Effectually to collect the Duties now Payable on Wine and Tobacco; we may reasonably Believe, from the great Œconomy and Frugality practiled in the Management of the Excises now Payable, they will be no more than abfolutely Necessary: An Œconomy well worthy the Imitation of all Persons of great Fortunes, but I am afraid, followed by few! The greatest Part of the Excise Officers, are Men who fubfift upon small Sallaries, of 30 L. a Year, or under; and the Addition to be made, on the Occasion we are speaking of, must chiefly be of such Officers. Are the Addition of perhaps a Hundred of these Persons of any Consequence, when by their Salla(23)

ries, which may not amount to above 2 or 3000 l. a Year, the Publick is like to be a Gainer half as many hundred Thousands a Year? Is this an Occasion to talk of Liberty's being in Danger? I would advise Mr. D' Anvers to be a little more Circumspect in the Use of the Word Liberty, which he produces upon all Occasions. He may remember, the Monosyllable Church was bandied about, and made use of in much the same Manner. And I cannot apprehend, that it will be any Service to the Cause of Liberty, to make the Cry of its being in Danger, as Ridiculous as was, some Years ago, that of the Danger of the Church.

Mr. D'Anvers has transcribed several Paragraphs out of a Pamphlet, which he Attributes to Mr. Hampden, against Excises. I have not had the good Fortune to see any more of that Pamphlet than he has thought fit to quote for his Purpose; but I readily agree with the Author, that Excises

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are very disagreable; so are Customs, and indeed Taxes of every Denomination. But what State can subsist without them? They are the Tribute the Subjects of every Nation Pay, for the Protection of the Government under which they live; and which no Subjects ought to pay more chearfully than Wee of this Island, as no Subjects live under so good a Government. All that can be expected is, that Taxes (call them by what Name you please) should be laid with a due Regard to the Publick; I mean, the Ease of the Poor, the Suppression of Luxury, and the Increasing our Exports.

However, We are not now Arguing about the Expediency, or Necessisty of laying a Tax; We are Considering only the Manner of Collecting a Tax already laid. Excises, it seems, are Payable in France, and France is an Arbitrary Government, which we ought not to imitate. Are not the Duties in Holland.

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Holland chiefly raised by way of Excise? And is not Holland a free Government, subsisting wholly on Trade? The real state of the Case I take to to be this. If a Government is Free. and the Laws are suffered to take their due Course, without the Interposition of any Power Superior to them, the Taxes, laid upon the Subjects, will be railed according to Law, and without Oppression or Favour. Favour is Oppression to all Traders, but those to whom it is shewn. We fee in Holland Excises are paid, and the People are Free, Would France be Free were there no Excises? would the Levying all the Taxes by way of Customs, or Land Tax, alter their Constitution? Excises do not make the Government in France Arbitrary; but the Governments there make Excifes, and all Taxes Grievous, by their being often laid Unnecessarily, and always collected in an arbitrary Manner. Can this be our Case? Let us argue

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argue from Experience: Are we less Free now Excises are paid, than in the Reign of Charles I. when there were no Excises? Has Mr. D'Anvers given one Instance of Oppression in the Collection of the Excises now Payable? Have they prevented the Establishment of our Liberties? Nay, have not our Liberties increased with them? I mention this not to shew that Excises are an Advantage to a Free People; but I think it sully shews, they are not Inconsistent with Freedom.

I never heard, nor has the Craftsman produced any one Instance of Injustice, in the Judgments given by the Commissioners of the Excise. The Laws of Excise have made some Provision against any Error of these Gentlemen, by allowing an Appeal to Persons appointed for that Purpose; but so little Reason has there been to complain, that, I have been informed, there has not been three Appeals brought since (27)

the Appointment of that Commission. However, as this Objection, to the Method of Trying without Juries, is the only one yet produced by Mr. D'Anvers, that seems to deserve a serious Confideration. I shall leave it to the Determination of those by whom this Law must be passed. The Truth is, when I consider how little Mr. D'Anvers has faid to the Purpose, in so many Papers which he has filled upon this Subject, and what a difingenuous, peevish, little, wrangling Genius he has discovered in them, he puts me in mind of a Barrister, who, I have been told, constantly attended the Court of Chancery, some Years ago. I know not, whether he was of the fame Society with Mr. D'Anvers. The Craft of this Person was, whatever Answer came under his Consideration, to take Exceptions to it: His small Talents, by the help of long Practice, carried him so far this Way, that the most reasonable and satisfactory An-

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fwer, drawn by the most able and experienced Lawyer, was not fecure from his Attack; some slight Omisfion, some plausible Pretence, he would always lay hold of, tho' it often exposed his Clients to the Payment of Costs, and himself to the Scorn and Contempt of the Court. If I were to give my real Opinion, of the Cause of Mr. D'Anvers's so early standing up to exert a kind of Tribunitial Power, upon occasion of this Law which has been talked of; I should be apt to attribute it to Envy. 'Tis because he thinks it a Scheme which shews a Knowledge and Skill in Affairs, he is loath to see so plainly manifested, by Persons whom he has constantly endeavoured to traduce and villify.

The Consequence we have some Ground to hope for from the Increase of the Revenue, by a more effectual Method of Collecting it, without any new Tax, is no less than a total Ease from

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from the Land Tax; a Tax which of late, in order to lessen the Merit of taking it off, some People are grown extremely fond of. They have been very loud and publick in their Praifes of it, and have afferted, that all the Money raised, ought to be raised on Land. I will be fo fair as to own, that the Gentleman who faid this, did at the same Time, with an Air of Recollection, finding the Sense of the Audience shocked, allow, that an Exception might be made of some Duties on Commodities imported meerly for Luxury. Such were, upon Recollection, I fay, excepted. All other Taxes ought to be raised on Land, tho' they came to twelve Shillings in the Pound. Now I really take this to be as Capital an Error, as was ever afferted by a Person who pretended to have spent any Time in Reflecting upon the Nature of Taxes.

If it be true, that the Necessaries of Life are the last Things to be Taxed, or indeed ought, upon no Emergency, in no Case to be taxed at all; then I dare Affirm, there ought not to be any continued Tax laid on Land. Taxing Land, is Taxing the Produce of Land; for whatever may have been the Case, when the Tax was supposed to be laid but for a Year, or so,

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and Landlords had no Opportunity of raising their Rents; yet fince it was found to be otherwife, and the Land Tax came to be regularly continued, from Year to Year, the Landlords throughout England in general, in order to reimburse themselves of the Tax, raised their Rents, the Tennants raised the Price of their Commodities, to enable them to pay the advanced Rents, and the Confumer of the Commodities came at last to pay the Tax, the LAND TAX. And who are these Consumers? Every Person in the Kingdom who Eats Bread, or Beef, or Mutton, or Butter, or Cheefe, or any thing which is the Produce of Land. So that the Land Tax, which some Gentlemen are so grieved to see diminished, or taken quite off, and would gladly fee at twelve Shillings in the Pound, is equally charged on the Poor, as if an Excise, a Name they pretend to dread, were laid on whatever comes to Market for the Sustenance of the Poor. In Effect therefore, while they pretend to exclaim against Excises, they are arguing for an Excise on all the Necessaries of Life.

The Quotations in the Craftsman, from Mr. Lock, are no way Applicable to the Question Whether Duties, on certain Foreign Commodities, may be best and most effectually raised, by paying them at the Time of Importation, or afterwards: And this is the only Matter in Dispute. The Point which Mr. Lock Considers is this, Whether Taxing Commodities, which are the Produce of the Land of England, or the Land itself, be most Eligible; and that such, and such only, were the Commodities Mr. Lock means is evident, even from Mr. D'Anvers's

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own Quotation, "If the Labourers Wages he "raised, in Proportion to the increased Rates of "Things, the Farmer, who pays a Quarter more " for Wages, as well as other Things, whilf he " sells his CORN and WOOL, either at the " Same Rate, or lower, at the Market (fince the " Tax laid upon I T, makes People less forward " to buy) must have his Rent abated, &c." Can any thing be more Evident than Mr. Lock's Meaning, even in this Passage of the Craft/man's Adopting. Does he not suppose CORN and WOOL to be taxed? In other Parts of this Discourse, Mr. Lock argues for a Tax on Foreign Commodities, without regarding the Manner of Raising it, whether by way of Custom, or Excise; and endeavours to shew, how little a Tax diminishes their Consumption, for by being Dearer, they often become more Fashionable, and more in Request. He instances in French Wine. But the Commodities he argues against Taxing, he calls the Product of the Farmers Farm, our Native Product. Home made Commodities, Commodities, such as the Landholders Land and Industry afford him. How Candid :Mr. D'Anvers has been, in his Representation of the most Candid of all Writers, I submit to the Confideration of his Admirers. Difingenuity, when a Man is reading Mr. Lock, is like -Robbing in a Church. Mr. Hampden's Arguments - against a General Excise, must likewise be understood to be of Excises on all our Home Commodities. I know no Man that differs from the Opinion of Mr. Lock, or Mr. Hampden: But I know no Man, except the Craftsman, who would have thought of producing their Autho-

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rity, against Taxing Commodities of our own Growth, in a Question about the Manner of Levying a Tax on two Foreign Commodities; a Tax which has been laid half a Century.

Mr. D'Anvers's Quotation, relating to the Condition of the Land-holders in Holland, is as little to the Purpose. Whether they are brought into it by a direct Tax on Land, or by a Tax on the Produce of Land, or by what other Means, he has not shewn; nor is it Material to inquire. We declare against both: One of them We never did bear; and the other We, hope to get rid of, notwithstanding Mr. D'Anvers's Labours to the Contrary. Will attempt to prove, that the Distresses of the Land-holdvers in Holland, is owing to their paying the Duty on Wine and Tobacco, by way of Excife? Now if by altering the Method of collecting the Duties on two foreign Commodities, which are Superfluous (viz. Wine and Tobacco) there is a Prospect of easing the Kingdom of the Land Tax, a Tax which, by inhancing the Necessaries of Life, falls chiefly on the Poor: I think the Ministry who have formed, or even encouraged fuch a Design, if they can make it effec-tual, will do the greatest Service to our Trade, by lowering the Price of Necessaries, in Behalf of the Poor Manufacturers, and putting them out of the Danger of being Under-fold in Foreign Markets, the only effectual Means to se-cure the Trade of Great Britain.

#### FINIS.

Page 9, line 4, for natural, read naturally. P. 10. 1.4. r. never entered into. p. 15. 1. 13. r. for Correfpondence, r. Correspondents.