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A
L E T T E R

FROM A

MERCHANT of LONDON

TO A

MEMBER of PARLIAMENT :

In ANSWER to a

L E T T E R

FROM A

MEMBER of PARLIAMENT to his
FRIENDS in the COUNTRY,

Concerning the

Duties on Wine and Tobacco.

L O N D O N :

Printed for A. DODD, without Temple-bar.

MDCCLXXXIII.



A
L E T T E R
 FROM A
MERCHANT in LONDON
 TO A
MEMBER of PARLIAMENT.

HONOURED SIR,

I Receiv'd yours of the 26th past, with the enclos'd Pamphlet, intituled, *A Letter from a Member of Parliament to his Friends in the Country*, concerning the Duties on Wine and Tobacco, with this Motto, *Magna est Veritas & praevalabit*; and according

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ording to your Desire, have read and fully consider'd every part of it, expecting to find therein something superior in Argument to any thing I had met with amongst the many that were wrote before by the Authors in favour of Excise, now become the grand Question between them and the Merchants and Traders of this Kingdom; but to my Surprise, I could not meet with any thing material; it containing little more than general Suggestions of Frauds amongst the Tobacco and Wine-traders, supported by false Facts, impossible in the nature of Things, and which seem calculated, with much Sophistry, to amuse and mislead Gentlemen, who not having had Opportunities in the practical part of Business, might not see thro' the Disguise, and avoid the Snare. This Introduction to you, Sir, whom I find, by what you say in your Letter, too much byas'd, in favour of this artful Pamphlet, may seem a little harsh and severe; but I beg your Patience a little, designing in the following Sheets to attack this Author in the principal parts of his Performance; promising, at the same time, to observe a becoming Decency, and to keep to the main Point in Debate; and having said this, I shall only add, that you know I am neither Jacobite nor Republican, but a sincere Friend to Monarchy, and one of his present Majesty's most faithful Subjects.

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THE Author begins with an Apology for his being above six Weeks informing himself of what was necessary relating to the Contents, that the Answer to the Letter his Electors had sent him on the Subject of Excises, might be the more particular and more satisfactory; and says, he was surpriz'd that, since what he told them in the Recess of Parliament, and which it seems they, on his Credit barely, supposed was true, and so thinking, abhor'd the notorious Frauds committed in these two Branches of the publick Revenue: Yet that they should now, on hearing the Persons concern'd on the other side of the Question for themselves, be staggered in their Opinion, or convinc'd of their being by him deceiv'd, and that the Persons accused, in a general way were innocent of the Charge against 'em.

PRAY what cause of Wonder is there in all this? Is it not rather matter of Surprise, that he should expect Gentlemen so far to depart from common Justice, as to determine upon hearing only one side of the Question? I think it is, and leave that to your Consideration; and to the Paragraph now before me shall only retort his own Conclusion, How liable well meaning Persons are to be artfully impos'd upon by interested and designing Men, and by bold and false Assertions.

HE goes on and says, he was nearly touch'd, in consideration that tho' he had serv'd his
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Electors many years, they till now, had left him intirely at Liberty and unbyass'd, to act as he should judge in his Conscience would be most beneficial to his Country, and them in particular; and no doubt every Person honour'd with so high a Trust, who continues so to act, from a Conscience unfully'd by Pensions, Places or Bribes, hath vested in him a Power, for that good End; and yet in my humble Opinion it becomes such an one, according to common Sense and our Constitution, to hear and duly to regard the Representations of his Electors, when they find, after having elected him to represent them, that Attempts are made upon him to sap the Foundation of the People's Liberties, in order to overturn them, and destroy that absolutely necessary Equilibrium, so happily settled in our Constitution of Government: And I appeal to the Practice of former Times, whether this is not the People's Right, by putting you in mind that it was the Custom heretofore, when any Affair of great moment was offer'd in Parliament, for it to be only propos'd towards the end of the Sessions, in order that the Members, at their return into their severall Counties and Boroughs, might consult and advise with the Electors thereon, and in consequence, they came up the next Year the more capable to act therein, agreeable to the general Good of the Nation, which I readily allow ought always to take place of particular Interest. And really, Sir, this Au-

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thor's Concern at such a rightful Liberty, as hath been of late exerted, naturally begets a Suspicion, that it may become the Opinion, if not the Judgment of some, when once chosen, to disregard their Principals, and conclude that they are at full Liberty to deliver up *Magna Charta*, as well as all the other valuable Tenures, by which the *English* Liberties are held; and when once they get this Length, and that they find their own Accounts in the Sum propos'd or given for such a Purchase, what may be expected, but Slavery and Chains?

THE Author labours to prove, that the general, or almost universal Opposition to the Excise Laws, or the Extension thereof, comes all from the same few Persons, who are of the Committee that drew up the Advertisement in *London*; but how does he do it? Why it seems the Words *People have chosen to signify their dislike to them* vary so little from that, that it's like a Copy; and all he brings as a Proof is, that the Traders in *London* have an Influence on their Correspondents in the Country, by having obtain'd almost a Monopoly of those two Branches of Trade in Question, and so terrify Men into dismal Apprehensions without Foundation; but with as much Truth he might have said any thing, Tobacco and Wines being as free from a Monopoly as any two Commodities in the Kingdom; and by the Na-

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ture of the Trade in them, as it now stands, must remain so; for every Port in the Kingdom hath the same Liberty of trading therein as *London*, and most of them do, with this particular Advantage as to the Wine Trade, that all Wines imported into the Out-Ports pay about four Pounds *per Tun* less than what is brought into *London*; and so far as I can find, by the reading of what is wrote, as well as by the Conversation I have had with those against a General Excise, the Extension of Excise Laws, or any Alteration in the present Method of collecting the Publick Revenues, their Meaning is, that no other Commodities, the Duties whereof are now collected by Custom-house Officers, may be put under the Commissioners of Excise; for tho' the attempting to put Wine and Tobacco only under them is now in Question, and it is urg'd, that this by no means can fairly be called aiming at a General Excise, which if meant with regard to our Produce, is true; yet every Addition of that Kind is a Step onwards for an Excise on all other imported Commodities; and that being once attained, may very properly be called a General Excise, respecting Commodities imported, tho' not with regard to our own Production; and I think it may more plainly be understood, in the remaining Part of the Dispute, to call an Excise, including all our own Produce as well as what we import, an universal one; and only that on all foreign Commodities,
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General one; and thus I would be understood in what I shall say further on this Subject.

THE Author's next Business is, to suggest an evil Design in the Framers of the Advertisement, purposely to strike a Terror into the People's Minds of imaginary Dangers; which I can by no means allow; nor that they had only their own private Interest in view; for the Behaviour of Excise Officers hath been the Occasion of such Complaints; and they can't, even whilst this Affair is on the Carpet, refrain shewing what they would be at, (*Vide the Kent sh Letter in the Daily Journal of the 12th of Jan.*) and I have other Instances ready to produce of the same Nature; nor is this to be wonder'd at, for 'tis too obvious, that Officers when vested with a Power over the Persons, or Properties of other Men, from natural Ill-Nature or the Love of Domination, are very apt to oppress them, especially if they please, or gratify their Superiours, from whom, by so doing, they are to expect Preferment: And I will lay it down here as a Certainty, that the fewer we have of them the better, and the more likely to preserve the Liberties our Ancestors have, at so much Cost and Pains, handed down to us; but it seems, by this Writer, that the present Opposition is disturbing to the Peace and Quiet we are enjoying, as the Effect of late Negotiations, by which our Commerce is extended, &c. This

I confess set me a thinking, and I would fain have found it true, that our Commerce is extended; but tho' you know, Sir, my Situation gives me an Opportunity of knowing the Certainty hereof, I assure you my Experience forces me to think that it is of late very much decay'd, and that it is daily growing worfe.

IN the next place, this Author plays upon the Words General Excise, as if the Opposers meant an Universal one; but that being agreed by him not practicable, I need say no more about it, only that tho' a Cry in Queen Anne's Days, of the Danger of the Church, might be a contriv'd thing, without a reasonable Foundation, for certain Ends and Purposes, yet, when I consider the Attempts that were made by the Spaniards on Gibraltar, as well by Force as by formal Demands at our Court, under Pretence of a Royal Promise for its Restitution, and the Endeavours of some Persons then in Power, for the loading Trade with the Expences of a Civil Government, which they then pretended to be about establishing there, in expectation that the Merchants should come into the parting with it as a Place of no great Benefit, I can't but allow this to have been a just Cause for crying out, that this invaluable Fortrefs to the Trade of the Mediterranean was in Danger, and do verily believe the Cry sav'd it.

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IN the next Paragraph, he confesses that the giving additional and exorbitant Powers to the Persons intrusted with the Collection and Management of the several Duties rais'd by way of Excise, or the laying additional Impositions on the several Commodities already charged with any Duty, payable either by way of Excise or Custom, have never been thought of †; nor can I find, by any of the Pamphlets publish'd on the Opponents Side of the Question, that they so much as suggest it.

BUT the Opposition, I own, is, as he at last concludes, against the Alteration of any present Laws, from the Custom-house to the Excise; and if he had been content to have let the Argument stand so, I am well assured, tho' he is pleas'd to say, that if it stood by it self it would be universally exploded, that he'd have found it an insupportable Task to have overturn'd it; and therefore, conscious thereof, he artfully varies the Terms thus, To oppose any Alteration in the present Method of collecting the Publick Revenues; and though no one, that I know of, is for such an Opposition, yet having made a Man of Straw, he says, this alone is the thing that lays him under any Difficulty in

† This shews the Author, if he is not the Schemist, is of his Counsel; for he pretends to know his Thoughts.

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his Conduct, and requires a more particular Consideration.

IN the Pages 11, 12, comes a whole Chain of Ifs, which prove nothing; and as he hath set me an Example, give me Leave to present some in my turn. If the supposed Evils of Smuggling Tobacco and Wines can be cured by a due Execution of the present Laws, under the Management of the Commissioners of the Customs, without any Addition of Officers at all, and without depriving the Subject of his Liberty of Tryal *per Pares*: if there shall appear to be no Occasion of Officers entering and ransacking our Houses; nor of their being made privy to our Dealings in the lawful Way of our Callings, and the Revenue as well secured, as if these Shackles were put upon us, Which is the Method to be taken? And that this End, the curing of Frauds, may be attained without any Infringement of our Liberties, I am very well assured; and in the next place I'll readily allow, that it becomes the indispensable Duty of the Legislators, and every fair Merchant or Trader, to endeavour to detect and to prevent them; but first let's examine how he proves that Frauds are committed? Why thus; he says, *it is necessary* in the first Place, to lay it down as a Truth. Great and monstrous Frauds are committed in the Importation and Exportation of these two Commodities; and that if he

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he should say that no Duty is paid for one half, or perhaps two thirds of them, consumed at Home, he is fully persuaded it is short of the Truth: Nay, he believes 'tis so notorious a Fact, that the most zealous Advocates against the proposed Alterations, as they have not yet, so they will not deny it. What his Grounds are for such a Charge he best knows; but till the Proof comes, I beg Leave to observe, that by this Rule, he may assert any thing he shall judge necessary for certain Ends and Purposes, whether true or false, and I call upon him to retract or prove this Assertion publickly: And tho' he says, 'Tis unnecessary to enter minutely into the Methods of such Frauds, yet I think, since his *ipse dixit* is not sufficient to beget a Belief of the Truth of the Assertion, it had been the first Work he should have gone upon, to shew how the Evil (if any there be) hath happened; and that 'tis an odd Method, and Quackish, to prescribe a Remedy before the particular Disease is known. His next Work, in order to amuse Gentlemen, not conversant in Business, is, to suppose a Case quite impracticable in the Nature of Things; that Goods can be landed (where a regular Report of the Ship's Loading is made, for if he don't mean so, he is unintelligible) without the Inspection of an Officer. For you know, that two Land-waiters are appointed, and the Surveyor's Business is to see that they attend whenever a Ship delivers any Part of her

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her Cargo ashore; and they must both take the Weights at the Scale, which is also declar'd aloud by the Weigher. Oh! but these Land-waiters may be, and have been bribed to put down less Weights than are call'd to 'em, and that then the Merchant hath them fast, and may make them his Slaves for ever; this again supposes an Impracticability: For the Merchant hath it not in his Power to chuse the Land-waiters he would in such Cases have, to deliver his Goods; they being daily appointed by one of the Commissioners, who take it by Rotation, without the Merchant's Privity, and by the Recommendation of the Surveyors, who inform the Commissioners which Land-waiters are most at leisure from other Ships Work; so that if the Importer strove to act fraudulently, he would have fresh Men to bribe on every new Occasion. Thus, as well as many other Ways, are the Revenues secured, and if more Checks are necessary, 'tis easy to fix them; so as I apprehend it would be morally impossible to commit Frauds; and I know that this may be done without the Intervention of arbitrary Excise Laws; under which it seems, (*vide p. 32.*) an additional Number of Officers will be wanted; and pray, what Security will the Crown have from their being call'd *Excisemen*, more than if they were under the Commissioners of the Customs? For surely no one will say, the altering the Direction can or will transfer Honesty to the Officers;

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no one will say, the altering the Direction, can or will transfer Honesty to the Officers who must be employ'd in the executive part of the Business. The Author before me says, a double Fraud is committed; first, by small Weights at Importation; and next, by large on Exportation; and in Page 28, that the Tobacco Merchants have a Mystery, by pressing it close to make it dry and light on Importation, which if true, is a *Nostrum* indeed. But those Assertions are absurd, and shew he's writing about he knows not what; then as to Exportation, Page 28, he hath discover'd another unknown piece of Cunning, that they wet the Tobacco to make it heavy; which is such a wild Thought, as one would think no Man could possibly entertain, for it would spoil the Commodity; and I desire him to prove any such Practice.

In this Page he proceeding upon his false Assertion in Page 12. drops it cautiously into a Supposition, that a Factor imports a Ship Load of Tobacco, which weighs *bona fide* 700 to 800 lb *per* Hhd. and that they may by Connivance of the Officer at the Scale be charged only as weighing 500 to 600 lb *per* Hhd. Now tho' this is suggested in a general way upon all the Traders, as you'll observe his Method is thro' the Book, I am positive, 'tis not

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true upon any one of 'em; and do call on him thus publickly to attempt the Proof on't; but for once let's admit what he suggests, and see how that will make out what he hath asserted before, and what now follows, that one half, or two thirds of the Tobacco used for Home Consumption is run, and that the Importer's Profit is immense. And to judge of that truly, be pleas'd to observe that the medium Weight of a Hhd. of Tobacco, is near 700 lb. So that if 200 lb were actually secreted, and not paid Duty for, the Importer, could he do it by himself, would not gain above 28 *per Cent.* which from two thirds, or one half, differs vastly: Thus wild is this Man in his Calculation.

In the next Page he blunders again, about the Tobacco being weigh'd at the Key when intended for Exportation, and says, that there's no Occasion to speak with the Officer, but he is left to do his Duty, and he does it; and then with a Here again he says, the Factor cheats the Crown of 200 lb *per Hhd.* more; but, as I have enquir'd fully into the nature of this part of the Business, I shall state the Facts exactly as they are, and leave you to judge how truly he hath represented them. A Merchant, or Factor, intending to export any quantity of Tobacco he had imported, either for his own or a Buyer's Account, causeth his Tobacco to be weigh'd at the Door of the Warehouse where it lay, whether on the
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Key, or up in the City; and is oblig'd e'er he can be suffer'd to put it from off the Key (whither it must be brought to be ship'd) to give one of the Searchers his Cocket, and one of the Under-searchers, a shipping Bill, and they each contain a particular Account of the Weights of all the Hhds. they would export; these Officers, or either of them, may examine every Hhd. and re-weigh them if they please; and as I am inform'd, so strict is the Law, that if a Fraud is found in one of them, the whole Parcel is forfeited.

In the next Place he suggests another Method of Frauds to be committed by Tobacco being run in again from *Holland* or elsewhere, which I'm well assured he can never produce one Instance of, so shall not trouble you with any more on that Head, only to query of our Author, how much cut Tobacco hath been seized in all the Kingdoms for seven Years past.

AND now as if he had been very certain of his Facts and Assertions before, and prov'd them all, he says, 'Tis impossible for him, or a Dealer in these Commodities, to reckon up all the Artifices which are known to be made use of by unfair Traders, to the prejudice of the Nation, and the honest Merchant in particular;

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thus suggesting there's a Heap more behind still; but as this can't pass for any thing with honest Men, nothing more need be said about it.

Now, Wine-Traders, stand clear, and hear his Charge upon you: Why you truly sell a poisonous Composition of unknown Materials, and this is an undeniable Truth; arra dear Shoul, this is a very full Proof, that the Author is a Dear Joy, and of nothing more; for if the Composition is unknown, how comes the Conjuror to find out that it is a poisonous one.

BUT to be serious, and a little more explicit with this Writer's Charge against the Wine Traders, he has asserted, Page 12, 16, and 29. That monstrous Frauds are committed in the Importation and Exportation of Wines. That a great deal is clandestinely run, and far the greatest Part of what is sold in Publick Houses, is nothing but a poisonous Composition of *unknown Materials*; that by the Knaveries of Coopers and Vintners in the Wine Trade, they sell ten times the Quantity of the Wines they purchase from the honest Merchant; by these unreasonable Mixtures of cheap, and *perhaps poisonous, Materials*; their selling that Stuff for 18 or 20 *l.* a Hoghead, which if a Cooper

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or Vintner happens to die, is never apprais'd, for the Payment of his Debts, at more than 5 or 6 *l.* a Hoghead, by those skill'd in the Trade, and acquainted with the Value of the Materials of which the *adulterous Compositions* are made. This is the Substance of the Author's Charge against the Wine Traders, to which I answer

1. As to great Frauds being committed in the Importation, it is very improbable; since all the Wines seized and condemned for seven Years, to *Christmas 1731.* as I am credibly inform'd, do not amount to 7000 *l.* and for the last of those Years, to but 280 *l.* odd Money, and few or none of them are run at the Port of *London.*

2. As to Frauds in the Exportation of Wines, I never heard of any before; and know not what this Author means by them. For an Answer to the latter Part of his Charge, that far the greatest part of what is sold in Publick Houses is nothing but a poisonous Composition, &c. I refer you, Sir, and the Publick, to the *Daily Journal* of *Feb. 9.* where that is positively denied by Authority from the most eminent Wine Traders in *London.* But as I have in several Companies met with Reports agreeable to what this Author asserts; that when a Cooper or Vintner happens to die, their Stocks of Wine are never appraised at more than 5 or 6 *l.* per Hoghead, I have taken some Pains to

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to be informed of the Truth: For if their Wines were *never appraised* by those who understood their Value at more than 5 or 6 *l.* a Hoghead, it would, I confess, amount to a Presumption, if not a Proof, that they were debas'd by some ill Management; but it happens very unluckily for this Author, and his Fellow-Labourers in the Support of the same *hopeful Scheme*, that this is notoriously false.

I HAVE NOW before me, the Inventories and Appraisements of the Stocks of Wine, of several Coopers and Vintners deceas'd, apprais'd and signed by those thoroughly skilled in the Trade, and find *Spanish* and *Portugal* Wines valued at 12 and 14 Pounds a Hoghead. I have also now before me Accounts of the Sales of several Coopers and Vintners Stocks by publick Auction; or, as they call it, by the Candle, and find *Spanish* and *Portugal* Wines frequently sold at 15 and 16 Pounds a Hoghead; and last Week there were Port Wines, which belonged to a Cooper lately deceas'd, sold at *Lloyd's Coffee-house* in *Lombard-street*, for 23 Pounds 10 Shillings *per* Pipe to Coopers. These are Facts, the truth of which may easily be known to any Enquirer. How then could this Writer assert such a flagrant Falshood? and how can he expect any Credit with

with his Readers, after being thus fully detected? The first Part of his Charge relating to Frauds in the Importation and Exportation of Wines, is shewn to be highly improbable, which is as much as the nature of the thing will admit; and his Assertion relating to the Value of Coopers or Vintners Stocks, if they happen to die, is proved notoriously false. What a sad Cause must this be, which requires so much Sophistry, and so many Falshoods as this Author has made use of to support it?

IN Page 18, he silyly calls 9 in 10 of the good People of *Great Britain* Jacobites and Republicans, in saying none but such are in the universal Cry against Excise Laws: Now, pray Sir, look around you, and use your own Understanding in this Case, and I'll appeal to it, for the Untruth of this Assertion, and do tell the Author, 'tis mean and base, in such a manner to put a Bear's Skin on his Majesty's best Friends, in order to cry Holloo.

IN the next Page 19, he would impute the Encrease of the Revenue on Tea, Coffee and Chocolate, to arise solely from the Method of collecting it; but don't he know better, that it is from the universal Debaucheries the People, even of the meaner fort,

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fort, are lately come into by a general use of it; and that very great Quantities are run still, notwithstanding the Excise Officers all over the Kingdom; and let me query of our worthy Author, whether he doth not know, or hath heard Permits for these Articles may be had, by paying the Sellers 1 s. 6 d. per lb more for Tea, than they offer the smuggled Tea at: I'm well assured this is Fact, and it shews, that Excise Officers are liable to Corruption, and of no greater Security than those of the *Custom-house*.

In the next Place he says, the Method intended to be proposed will remedy all the Evils complain'd of, and is for enquiring whether the Remedy will be worse than the Disease: Now, had he been so free, if he is in the Secret, as to have told us the Scheme, one's Thoughts might have been turn'd upon it, and its Fitness examined; but leaving us still in the dark as to that, I can only say, better will it be to have the suggested Evils or Frauds continued, than that by the Cure, *Magna Charta*, and all our other valuable Laws, should be impair'd; but after all this long Story, (which I could not well omit taking thus much Notice of) he ranges the Objections against the proposed Assertion under three Heads; *viz.* That it will be prejudicial to Trade, and burthensome

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burthensome to the Merchants; that it is injurious to *English Liberty*, and will greatly increase the Number of Officers; and says, he shall briefly consider it, and so conclude. His next Paragraph (p. 21.) I agree to, tho' it is not in my Opinion much to the Purpose; and now he comes boldly to assert, what he should have proved, and indeed is the grand thing in question, That the Alteration of these Duties from Customs to Excise, are at one View demonstratively highly advantageous.

In Page 24 and 25, he tells you, as the Law now stands, a fraudulent Merchant may, by giving Bond for the bondable Duties on Tobacco, get five times the Value or first Cost of the Tobacco into his Hands, and is not accountable for it, till after three Years are expired; but I am very sure, this is altogether a Falshood, well knowing that the Time given in the Bond is but 18 Months from the Date of the Entry, or 30 Days from the Report of the Ship, which shall first happen; and 'tis Negligence in the Officers who have the keeping these Bonds, or their Superiors, if they are unpaid, and not put in Suit at the Expiration of the 18 Months. He says also, that 10 *per Cent.* is allowed the Importer for prompt Payment, if he pays all the Duties down; by which an unwary

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or unknowing Reader may be misled, and I doubt he design'd to deceive such; for he should else have said, that the Discount was 10 per Cent. for 18 Months, which is but 6 $\frac{2}{3}$ per Cent. per Annum.

PAGE 24, he appeals to the Experience and Observation of all Mankind, whether this Indulgence of bonding Tobacco's hath not been most fatal to the Publick, to the unhappy Merchants themselves, and to their unfortunate Friends, who became their Sureties; and I allow in some Cases it hath been so.

PAGE 25, his next Paragraph, foretells a happy State that the Trade of Great Britain, will be in, if this new Scheme takes place; but I can't oblige him so far as to grant, the Alteration is necessary for this great and good End; and here lies all the Dispute, for I insist upon it, and in a proper Time hope to prove, that the same Things may be effected, under the Direction of the Customs, without any Infringement of our Liberties, as can possibly be obtained by a Change of the Direction into the Excise, and under those Laws, so inconsistent with English Liberty, which Laws I heartily wish may never be extended but repealed; and altho' the Author endeavours to prove a Parallel between the Row-

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er of the Custom-house and Excise Officers as the Laws now stand (and I wish there were no room to complain of the Insolence and Illegality of the Actions of those who are intrusted with the executive Part of the former) yet they are by no means alike grievous, nor will the same Reason operate for searching of Houses and inspecting Books of Accounts, as is given for rumaging Ships, because no Goods ought to go out of a Ship, until a proper Entry is made; but, when once the Customs are paid, and the Goods on landing are found agreeable to the Entry, every Merchant is intitled to what he hath paid for; and there are many honest and necessary Secrets in Trades, such as who I buy my Goods of, who I sell to, what Value I deal for per Annum, and these, with many more of the like Nature, ought not to be laid open to any Crown Officers whatsoever (for they are commonly mercenary, and for Rewards will disclose what they know;) and then as to searching our Houses, the Author would persuade you to believe, that the Exciseman shall only enter into the Warehouse, Cellar and Shop, set apart for the Commodities he hath Cognizance of; but pray don't be deceived with this Fallacy; will such a Limitation prevent Frauds? No certainly; for if the Trader shall be obliged to enter one or more places in his House for the keep-

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ing Goods in, and the Officer can only inspect them, the rest of his House would be an Asylum for Run Goods; therefore his Scheme, if that's a Part on't, will be ineffectual, and so will all be that increase Officers upon us.

IN Page 28 he says, he flatters himself there are many honest Traders in Wine and Tobacco, but does he really think so, or is this a Snear? I fear the latter; because all through his Book he charges them in gross as a Pack of Villains and Cheats, tho' he hath prov'd nothing against any one of 'em. He then queries whether the Malsters, Brewers or Distillers are an undone distressed Set of People, because under the Excise Laws; and with him, I readily say No, and allow they are profitable Trades: But here again is a Fallacy, for no Parallel will lie, from a Business which is a Manufacture, and subject to the Inspection of Officers, whilst manufacturing, without any Extra-Trouble to the Owners; and the Necessity of keeping an Account, which he must produce to the Officer, and a Business in which the Goods are manufactured, and ready for Customers, and of which he must not only render an Account, who they are bought of, and who sold to, and also check that Account by his Stock in Hand; but also do it
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when the Humour of the Officer shall call for it, tho' it may happen, when the Trader and his Servants are necessarily and fully employ'd about his honest Calling, and with his Customers.

IN this Page (30) and the following, he instances some Cases, wherein Trials in a summary Way have been thought reasonable, and therefore enacted; and I agree they are of good Service, and that if a Court-Merchant was erected, a very great Benefit to Trade would arise from it: But what is this to the Case before us? Why nothing at all; the Dispute being, Whether it shall be enacted, that Officers, immediately dependant on the Will of the Prince, shall be the sole Judges of the People's Properties, when Contests happen with the Crown, through false Accusations of other Officers, who are to reap a Benefit from the Conviction; or the ancient Laws of the Land, which enjoin Trials by Juries, are to be held inviolable.

I long, Sir, to draw to a Conclusion, and on what the Author of the Letter farther says in his five last Pages, shall only observe, that if Tobacco and Wines are to be excised, and the ordinary Method of removing Exciseable Commodities by Permits takes place upon them, Trade will
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be exceedingly hindred thereby, and the Dealers therein must greatly encrease their Number of Servants; and it will require more than ten, nay, probably twenty times the Number of Officers, to dispatch Business, as our Author says need be added to those now employ'd; for the Merchants, who have large Warehouses of their own for Tobacco, and Vaults for Wine, must use them, and they are spread over many Parts of the Town, and these are both bulky Commodities; and tho' Gentlemen, who are unacquainted with Trade, may think Merchants and Traders may forecast and have time to appoint Officers before-hand, it is most certain, they have it not in their Power; and that the Arrival of a Post, or a Ship, often occasions a speedy and private Execution of a Design, which, if but postponed a Day, is lost for ever; and to the Vivacity and Dispatch of the *English* Merchant and Sailors hath been partly owing the great Advantages in Trade which they have over other Nations, and the Increase of Navigation. His ludicrous Objection (in p. 33.) I take to be one of his own making; but it puts me upon offering this Caution, that Supplies may not be so easy to come by, in fixing any Taxes for a length of Time; so as of course, they flow into the Exchequer; that the calling of frequent Parliaments may thereby be rendered

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dred unnecessary; for this once being done, if for our Sins it should please God to suffer a bad Prince hereafter to sit on the Throne, what will be wanting that he'll not have in his Power to compleat our Ruin? And therefore, I conceive, Annual Supplies are most fitting to our excellent Constitution.

THIS Author says, that Liberty is the *Diana* of the *English* Nation, and is with great Reason idoliz'd: But what Value he really has for Liberty, is too plain, by his comparing it to a false Deity, and saying it is idolized. Can that which is so substantial a Good, and the greatest Publick Blessing, be idoliz'd? No surely; it may, and ought to be esteemed and revered; but probably this Author thought he had been writing of Places, Pensions, or Power. These indeed are the *Diana* of too many *Silver-Smiths*, and may properly be idolized; but I am utterly against making the Pretence of Liberty a Cloak for Licentiousness or Frauds; and if Gentlemen, worthily advanc'd into high Stations, would only have in view the general Good, and look upon themselves as the Conservators of the People's Liberties, as certainly they ought to be, without an unreasonable Grasping after an exorbitant Power for their Prince or themselves,

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selves, how happy would this Nation be
 one might then expect Halcyon Days, and
 defy the Efforts of all our Enemies; the
 Prince would reign in the Hearts of all
 his Subjects; the People would be repre-
 sented by Gentlemen, who would scorn
 Bribes, and openly detest those who durst
 attempt to purchase their Honour or Ho-
 nesty; and would know how to distinguish
 between artful, tho' specious, Attempts of
 curing Frauds, by greater Evils, and to
 come into Measures effectual for the gene-
 ral Good, and at the same Time preserve
 the Liberty of the Nation, and keep the
 Balance of Power in a happy *Equilibri-*
um.

Great is the Truth, and it shall prevail.

I am, S I R,

Your Most Humble Servant,

Neither a Jacobite, nor Republican.

F I N I S.