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A
P L A N
FOR THE
PERIODICAL ABOLITION
OF ALL
T A X E S,
RAISED BY THE MEANS OF COLLECTORS:
FOR THE FULL ACCOMPLISHMENT OF IT,
SEVEN PARTS OF THE NATION, OUT OF EIGHT,
CONTRIBUTE NOTHING;
AND THE OTHER PART,
ITS VERY MODERATE AND PROPORTIONED CONTRIBUTION,
FOR ONE TIME ONLY, WOULD, IN THE END,
GIVE TO THE SUCCESSORS OF THE CONTRIBUTORS,
FROM 60 TO 100 PER CENT. FOR EVER,
BY THE EXTINCTION OF ALL THE TAXES.

NIHIL FIDELIUS VELOCIOUSQUE TEMPORE.

L O N D O N :
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0151

COURTEOUS READER,

I hope, in perusing this Specimen, if you should not find in it a sufficient share of Financial knowledge, your Generosity will see its deficiency repaired by the most sincere Sentiments of zeal, warmed by thirty years residence in this glorious Capital, since I have left Turin, my native Country. Happy I should be, if the idea of this Plan could, in some degree, contribute for the welfare of all; and I have some ground to hope, that this happiness is not at a great distance for, since this Plan was presented to Government, (which it was in the month of November, 1793,) the following Paragraph was published in the Gazetteer of the 26th. of December, 1794, where it may be seen at the end of the 11th. Column.

The Poor Laws, it is said are to undergo a thorough investigation in the next Session of Parliament; and in order, as much as possible, before this extensive business is completed, to prevent the annual deperadation of Parish Officers, a short Bill should pass, requiring every Parish-Officer to declare upon oath, that he will not expend any of the Parish Money, in feasting, drinking, &c. under pretence of Parish duty; and that the assessments for the Poores rate, and the valuation of rents, shall be most strictly made, according to

the real rents that such Houses actually bring in to the respective Landlords. This Bill, it is said, will also contain an enacting clause to abolish in toto the practice of Select Vestries; and to direct that whenever a Vestry is intended to be held, all the inhabitant Housekeepers shall be summoned by written notice, delivered at their respective Houses. In short, parochial smuggling is to be totally abolished. Something of this kind is requisite, for the People are now even more Parish-ridden than law-ridden. But this may easily be accounted for, as there is always a Parish Lawyer at the head of a Parish feast, or a Parish job. It is a well known fact, and Mr. Gilbert brought in proof that 7-8ths of the Parish Taxes were either idly expended by the Parish Officers, or sink into their pockets as parochial perquisites---

And in wishing to you all kind of happiness and prosperity,

I am Sir,

Your most humble and obedient Servant,

J. A. Graglia.

INTRODUCTION.

ALL the great speculations, grounded upon solid principles, are, in their infancy generally attended with difficulties and little advantages, the principal views of the speculators being always for posterity; as those of the framers of the admired Constitution of this happy land, which the inhabitants, after a series of years, have brought to its human perfection: or, as those of a wise Government, upon a discovery of a new land, after having examined the fertility of the soil, and the indulgence of the clime, takes the most proper measures to render it valuable, pursuing their plan with steadiness and patience sure to raise it, in the course of time, to a most important possession. In like manner, this plan may be reasonably expected, when arrived at its different periods, will produce the happy consequences I shall submit. As this plan is not framed, as plans in general are, upon articles of consumption or luxury, as objects apparently the most conducive to the end expected, and not always obtained, without speaking of the consequences, very often detrimental to the State, by increasing the difficulties of subsistence; relaxation in the laws by evasions; corruption in morality and justice, by fomenting

fomenting a dull dissatisfaction, and matter to the ill-intentioned; against which evils, Governments are always in a continual perplexity how to redress them. But, if there is no presumption in me, I hope I have adopted a principle, which being founded upon the infallible basis of human nature, and corroborated by the innate philanthropy of this glorious nation, will obtain that end, which every well wisher to mankind must anxiously desire. As no State can exist, without its internal and external defence, so no subject should refuse his share of contribution for the welfare of all; but this contribution should be built, not only upon the necessary dispositions, but likewise upon solid circumstances, favourable to the contributor. The foundation upon which I have, after the most digested considerations, raised the edifice of this plan, and the concurrence of the different parts that compounds it, will convince the observer, it was not a calculation attended with little difficulties; for the different and necessary ends I had in view, I have obtained, which are—first, to find a method of forming a capital, the interest of which should be sufficient to suppress all taxes raised by the *medium* of collectors, by the most moderate contribution in interest, only upon people of property, proportionate to their income; and as it is only by rotation, I will venture this assertion—that every one would be anxious (according to the human heart) to see the day of his contribution approach. In the second place, to see the housekeepers delivered of the troublesome, audacious, and sometimes ruinous visits of the collectors. In the third place, by pursuing this plan, Government would never be, in time to come, under the necessity to levy taxes; on the contrary, they would find it an inexhaustible resource for all extraordinary expences, without being exposed to make applications for loans at high interest.

rest. In the fourth place, the method of it being so simple, little expences would attend its execution. In the last place, the nation at large would be more pleased to see her money concentrated and distributed by Government, rather than by so many different individuals. After having submitted to the reader a part of the views I had in it, I shall make a single observation out of many, concerning the advantages of its adoption. As dearthness in every article of immediate consumption, is an inseparable consequence in a country where so many rich inhabitants are as in this, so the industrious part of them, not only is forced to pay the same price, but what is provoking, for articles of inferior quality: for the vender being requested for little credit, he takes care, as much as he can, not to be a loser. At last payment is enforced, pettifoggers are employed, and the industrious housekeeper, being deprived of fifteen or twenty pounds paid for taxes, besides the discredit brought upon his business, &c. he is dragged into a prison, to wait for relief by the subscription, or compelled to sign an agreement unjust in its demands, and oppressive and fraudulent in its expences, which serves only to protract his confinement, for to render it more pernicious in its consequences; and as it is nearly impossible for Government to find a method to regulate effectually the prices of articles of consumption in so populous a town as London, and prevent the monopoly and impositions from the first hand to the second, and then to the third, the only remedy in its power, which would work by reverberation, is a periodical abolition of taxes. As riches will naturally increase, there is no probability the articles of consumption will diminish in their price, consequently the necessity of the remedy being more felt, will be more urgent. Happy would this country be above all, if
she

she should see herself in a fair way of being delivered for ever from the enormous burden of 10 or 12 millions of taxes, and Government in possession of equal and greater resources for ever also, as I shall make it clearly appear.

Now after this short introduction, I shall proceed to unfold my plan, in the course of which, I shall make those observations the occasion may require, which method will be a farther help to possess my plan without difficulty and repetitions.

Upon a fair supposition to be through England, and where taxes are raised by the means of collectors, one million of proprietors, possessing a property of 1000l. sterling, to two millions and upwards, and upon a collective average they should possess 5000l. each in property, it would form a capital of 5000 millions sterling, resulting from property in land, houses, money, merchandizes, cattle, and ships for trade; supposing also, that this capital of 5000 millions should upon an average, pass, in the course of fifty years, into the hands of new heirs (which is to suppose, for liberality's sake, that every proprietor should live fifty years); let it be supposed also, that every year, upon an average of one year upon another, 100 millions property which is the fiftieth part of 5000, should consequently pass into the hands of new heirs.

Now, that I have stated the spring of my plan, I shall show its production a little after.

An Act of Parliament should pass, that every heir, according to the different degree of property, should concur with his contribution, to form a capital, the interest of which to be sufficient for periodically

odically suppressing all the taxes raised by the means of collectors.

All inheritances subject to contribution, are to be considered under five different heads, viz. Land, Houses, Money, Merchandizes, and Ships employed for Trade.

Under the article of Land are included, ponds, mills, right upon canals, mines of all kind of metals, pits of coals, carriers of marble, all kinds of cattle, all horses, but no horse shall be valued at more than 50l.

Under the article of Houses are included, all dwelling-houses, store and ware-houses, play-houses, with their fixtures, all public buildings of resort, concert-rooms, inns, and markets, if not belonging to the public, all manufactories, as of soap, paper, glasses, earthen ware, distilleries, and breweries, with all their fixtures and immoveables, necessary for carrying on the business, all founderies of iron, tin, &c. all private wharfs upon the rivers, all halls, as stationers and taylor's halls, all timber-yards: public, religious, and charitable buildings excepted.

Under the article of Money are included, all sums of money placed in the different public funds, or deposited in the hands of bankers, or friends, specified in the wills or codicils.

Under the article of Ships, are included, ships of all denominations, intended only for trade; all those under 1000l. are excluded from contribution, if the proprietor has no more than one.

Under the article of Merchandizes are included, all kind of merchandizes really existing in the manufactories, in warehouses, or in the shops, at the death of the testator, are all subject to contribution.

B

All

All Pensions, Annuities, Reversions, Portions, not under 50l. a year, specified in the wills or codicils, are subject to contribution. No legacy under 100l. pay contribution.

All Stocks in Trade, out of the premises of the testator, as upon sea, or sold and not yet paid; all credits in trade of every denomination; all kinds of furniture, as pictures, books, not in trade, jewels, plate, linen, apparel, &c. are entirely and generally excluded from contribution.

All Proprietors of Manufactories, Warehouses, or Shops not possessing Stocks in Trade to the amount of 1000l. shall be excluded from contribution; but if a Proprietor possess more than 1000l. he shall pay one per cent. upon half his stock in trade, to any amount.

The contribution is to be paid by the contributor only one time in the course of his life.

After having prepared the way how to raise the money for to form the intended capital, I shall explain what capital is necessary, by whom it is to be received, and when the interest of it is to be disposed.

The capital necessary is one million and an half sterling a year: the probability of the receipt of a million is founded upon the natural course of human life; for very seldom a man is master of his property more than fifty years, the remaining half a million shall be stated a little after.

I have said, a little before, that upon a supposition that every year 100 millions property should pass in to the hands of new heirs, this sum upon an average of $\frac{3}{4}$ per cent. to be paid by the heirs, would produce an annual capital of

£937,500

Now, for to fill up the remaining 62,500l. wanted, let it be supposed that the annual amount of all the pensions,

Carry over

£937,500
annui-

Brought forward £937,500
annuities, reversions, portions, and legacies, stated in the wills or codicils through all England, and where taxes are paid, should be two millions sterling, every person intitled to any of them, shall pay for his contribution, an interest of 3 and $\frac{1}{8}$ per cent, which would produce an annual sum of

62,500

Annual capital to be received - £1,000,000

I shall elucidate the matter with some examples.

Titus inherits, by the Will of A. deceased a property in land, in houses or money, or in other property, as stated before clear of all debts, pensions, portions, &c.

£1000

For this sum he shall pay for his contribution at $\frac{3}{4}$ per cent.

£7 10 0

Titus inherits, by the Will of B. deceased, a property in stock in trade in his premises, to the amount of

3000

For this sum he shall pay 1 per cent. upon half his property: his contribution would be

15 0 0

Titus inherits, by the Will of C. deceased, a pension, or an annuity or reversion, &c.

50

He shall pay for his contribution, at 3 and $\frac{1}{8}$ per cent.

1 12 0

Titus inherits, by the Will of D. deceased, a legacy of

99

Cary over £24 2 0

For

Brought forward £24 2 0

For this legacy he shall pay no contribution at all

Titus inherits, by the Will of E. deceased, in household furniture, plate, jewels; apparel, &c. £5000

For this sum he pays no contribution at all.

Titus inherits, by the Will of F. deceased, in land, or in houses, or in money, or in cattle, or in ships 999

For this sum he shall pay no contribution at all; but if any of these articles, joint with another, makes a sum of 1000l. he must pay his contribution at $\frac{2}{4}$ per cent.

Titus inherits, by the Will of G. deceased, merchandizes upon sea, or several credits for merchandizes sold by G. the payment of which was not due at his death, to the amount of 6000

For this sum he pays no contribution at all.

Titus inherits a horse of an extraordinary price, his contribution for it shall be at $\frac{2}{4}$ per cent. for 50l. which would be 0 7 6

Titus inherits two ships worth 999

Carry over £24 9 6

For

Brought forward £24 9 6

For them he shall pay no contribution at all; but if any of the two is worth 1000l. or both together, then his contribution at $\frac{2}{4}$ per cent. would be 7l. 10s.

£24 9 6

By all these inheritances, which amount to 17,100l. besides a reversion of 50l. a year, Titus pays no more for his contribution than 24l. 9s. 6d. for once in all his life-time, with which sum he prepares the way to his successors, to be quit of 15 or 20l. taxes, that he now pays; which sum of 24l. 9s. 6d. will, in proper time, give to his posterity more than 70 per cent. by being quit of the said taxes.

ANOTHER EXAMPLE.

Titus inherits by the Will of A deceased, a property in land, houses, money, cattle, and ships for trade, to the amount of £100,000

Supposing this capital gives him at 5 per cent. an annual income of 5000l. his contribution at $\frac{2}{4}$ per cent. would be £937 10 0

Titus inherits, by the Will of B. deceased, a property in merchandizes, found in the premises of B. at his death, to the amount of 50,000

Carry over £937 10 0

(14)

Brought forward	£937	10	0		
His contribution, sup- posing this capital would give to Titus 5 per cent. would be, upon half this property of 50,000l. at 1 per cent.	-	312	10	0	
Titus inherits, by the Will of C. deceased, mer- chandizes upon sea, shipped by C. before his death, va- lued	-		15,000		
Titus inherits, by the Will of D. deceased, cre- dits not yet due at the death of D. to the amount of	-		10,000		
Titus inherits, by the Will of E. deceased, a pro- perty in household furni- ture, pictures, books, jew- els, plate, linen, apparel, coach, &c. to the amount of	-		5000		
			<hr/>		
			£180,000		
For these three last sums, Titus pays no contribution at all.					
Titus inherits, by the Will of F. deceased, an an- nuity of	-		4000		
His contribution, at 3 and $\frac{1}{4}$ per cent. upon 5 per cent would be	-	156	0	0	
		<hr/>			
			£1406	0	0

By

(15)

By this example it appears, that Titus inherits 180,000l. property, besides an annuity of 4000l. and his contribution amounts to no more than 1406l. to be paid one time only in all the course of his life. It is to be observed, that this property of 180,000l. as I have said, must be clear of all pensions, legacies, annuities, expences, and claims upon it.

Now I shall make a short observation to the reader. This contribution of Titus, of 1406l. at the interest of 5 per cent. would produce 70l. a year; but if, by this little sacrifice, Titus delivers his successors or posterity of an annual tax of 300l. a year and perhaps more, upon his landed property only, they would reap a benefit of 230l. a year for ever, beside the chance of the periodical benefit attended by the reduction of taxes in his life-time; moreover, he would enable and give strength to Government, for putting in execution those necessary measures. which, without the efficacious concurrence of individuals of property, it can only ardently wish, but never attempt without the greatest difficulties, consequently the sores of the nation can only be lenified, but never radically cured: and as it is impossible for the wisest men to foresee the consequences in the small events, which gives birth to great ones, as that of the destruction of the Bastile of Paris, in which was fully verified the ancient saying, *parva scintilla magnum excitavit incendium*, so the subjects of every state should profit by the dreadful example of the rich people of France, who unwilling to part with a little share, what have they not lost? by a timely provision against those evils, which the falling of a great empire, or the rising of a small one, may soon or late happen.

A TAX

A TAX UPON LODGERS.

The reader will, perhaps, accuse me of inconsistency while I propose a Plan for Abolition of Taxes, to suggest new ones; I hope, the answer I shall aduce will justify me; this tax, in the first place, is upon a very small number of persons, comparatively speaking, that don't feel the weight of any tax; In the second place, it is an extremely moderate one, for while an housekeeper pays, perhaps, twenty pounds taxes upon fifty pounds rent, a lodger pays no more than one pound upon an equal rent; In the third place, it is to be considered, in regard of many, as a tax upon luxury, for it is *at libitum* in every one to diminish it, and instead of paying two pounds ten for a first floor of an hundred pounds rent, he may take one less expensive, and he will, consequently diminish his tax; Lastly, the reader must never lose sight of the great point, which is, that his small share will contribute to clear the land of tax gatherers, and consequently, at the end, free the country of the enormous burden of ten or twelve millions of taxes.

Now I shall pass to unfold my plan.

Admitting to be through the kingdom 300,000 independent people, that pay rent in furnished houses, or in furnished or unfurnished apartments, the tax to be laid upon these 300,000 independent people, would be as follows.

EXAMPLES.

Titus take a whole house furnished at the rate of 300l. a year, he shall pay £6 0 0 If

If he take the house only for one month or two, he shall pay for his bill of admittance, no less than a quarter, viz. 1 10 0 The same rule shall be observed upon every bill of admittance and when the quarter is over the bill shall be renewed.

Titus take any part of a furnished or unfurnished house, at the rate of 75l. a year, he shall pay 1 10 0

Titus take any part of an house furnished or unfurnished, at the rate of 15l. a year, he shall pay 0 6 0

Titus take any part of an house furnished or unfurnished under 15l. he shall pay no contribution at all

The method of putting this plan into execution, with little expence, and to prevent evasions as much as possible, would be this.

The Stamp Office in Somerset-house should have Bills ready for the housekeepers and for the lodgers.

The Bills for the housekeepers should be called *A Bill of Request*, in the following most simple form, or as it should be thought more proper.

Requested by N. N. Housekeeper in the Parish of S. S. to deliver a Bill of admittance into my house to M. M. for an apartment taken by the same at the rate of pounds a year.

Here follows the date of the month and of the year, filled up by the housekeeper.

The Stamp Office shall sell these Bills of Request at 1s. 6d. per dozen to the stationers, and the stationers shall sell them to the housekeepers at 2d. each. They shall serve for any rent whatever.

The Bills for the lodgers shall be called *A Bill of Admittance*, in the following form.

Admittance in the house of N. N. in the parish of S. S.

C

S. S. is granted to M. M. Payed at the rate of o o o
Here follows the date filled up by the Office.

When Titus has made his agreement with the housekeeper, the housekeeper shall deliver to him a Bill of Request, and Titus with it shall go or send to the Stamp Office for a Bill of Admittance, and he shall pay in the office his contribution proportioned to the rent, specified in his Bill of Request; and in taking possession of his apartment, he shall show the Bill of Admittance to the housekeeper.

If the housekeeper, to favour the lodger should be discovered to have inserted in the Bill of Request a less sum than the lodger is to pay, for his penalty, the lodger shall have a right to pay no more than what is stated in the Bill of Request: that is to say, if he should have agreed at 50l. rent and the Bill of Request should only mention 30l. the lodger in that case is at liberty to pay no more than 30l. Besides a penalty that shall be deemed expedient by the Stamp Office, according to the authority granted to it.

In case any housekeeper should admit in his house a lodger without his Bill of Admittance, if discovered, he shall be condemned to pay in the Stamp Office a pecuniary penalty regulated for such cases by the authority delegated to the said office, in proportion of the apartment so let.

The Bills of admittance for London, shall be only delivered at the Stamp Office and some other very creditable places, as Bankers, in different parts of the town, for the accomodation of the public.

The mildness of this tax is so evident, that even the most difficult will admit, that while an housekeeper pays more than 30l. taxes upon an house of 100l. rent, a lodger, upon the same rent don't pay the fourth part of it, in case he should be obliged to move four times in the course of a year.

Now I shall show the production of this tax as near as possible, and what can be reasonably expected.

Admiting,

Admitting, that in the course of a year the 300,000 independent persons, upon an average, should only change lodging twice a year, including in this number those housekeepers, that for particular motives or occasions, should take an apartment in town or in places of public resort in the country, as at Bath, Tunbridge, Windsor, &c. The most moderate computation would be above the consumption of 600,000 Bills of Admittance. Admitting also, that from a rent of 15l. to 300l. and upwards, that is to say, from a Bill of Admittance of 6s. to 6l. upon the most moderate average, the 600,000 Bills of Admittance should produce 17s. each, this tax would produce 510,000l. a year. For it is evident that the greatest part of these 300,000 lodgers, are single Gentlemen of independent fortune, or single ladies, who in general pay their lodging at the rate of 80l. a year, and very seldom they live more than 6 months in the same place, and their moving is, commonly speaking, irregular.

A TAX UPON PLAY-HOUSES.

THIS and the following tax, which I have introduced in my general plan, are not to be considered as absolutely necessary, for the million and an half wanted is already filled up, but as a surplus in case of deficiency upon the whole. The justice and equity of this tax is so evident, that the Reader will dispense me of repeating the reasons already given in the preceding tax, *mutatis mutandis*.

In this tax are to be included all places of public amusement, all concert-rooms, all exhibition-rooms, and all public places where admiffion without tickets or money is not permitted.

Every proprietor shall be obliged to carry into the Stamp-office the number of printed tickets for his place of public resort, with the price of admittance printed upon it. No less than 100 tickets

shall be brought at a time into the office for to have the stamp put upon them; and, on leaving the tickets, he shall pay in the office the amount, according to the following rate.

	£.	s.	d.
For every 100 tickets of 1s. each or under, shall pay in the office	-	-	0 6 0
For every 100 ditto of 2s. or more than 1s. shall pay	-	-	0 10 6
For every 100 ditto of 3s. or more than 2s. shall pay	-	-	0 15 0
For every 100 ditto of 5s. or more than 3s. shall pay	-	-	1 0 0
For every 100 ditto of 10s. 6d. or more than 5s. shall pay	-	-	2 0 0
For every 100 ditto of one guinea or more than 10s. 6d. shall pay	-	-	4 0 0
For every 100 Masquerade-tickets of two guineas or more than one, shall pay	8	0	0

Supposing that through all Great Britain, upon an average, should be disposed, one day upon another, 15,000 tickets a day, all places of public amusement included (holidays excluded) would be 300 days, which would make four millions and an half of tickets; supposing also, that, upon an average, every ticket, from about 1d. to about 1s. 6d. each (which is from 6s. to 8l. per 100) should be, upon a moderate average of 4d. each, it would produce 750,000l. a year.

A TAX UPON CHECKS.

ALL drafts written upon checks or simple paper, made upon bankers only, shall be upon stamp, drafts under 5l. excepted.

A draft from 5l. to 20l. shall be upon 1d. stamp
A draft from 20l. to 50l. upon 2d. stamp

A

- A draft from 50l. to 100l. upon 3d. stamp
- A draft from 100l. to 200l. upon 4d. stamp
- A draft from 200l. to 300l. upon 5d. stamp
- A draft from 300l. to 500l. upon 6d. stamp
- A draft from 500l. to 750l. upon 9d. stamp
- A draft from 750l. to 1000l. upon 1s. stamp
- A draft from 1000l. to 1500l. upon 1s. 6d. stamp
- A draft from 1500l. to 2000l. upon 2s. stamp
- A draft above 2000l. upon 2s. 6d. stamp.

Supposing to be in London and other capital trading towns only 100 bankers, and, upon an average, every banker should receive, one day upon another, 40 drafts a day, that would be 1,200,000 drafts in 300 days: supposing also that every draft, upon an average from 1d. to 2s. 6d. should be 9d. in the course of a year, it would produce a sum of 45,000l.

The money received by the Stamp-office, resulting from the three preceding taxes, shall be paid every quarter to the National Board; and it shall be in the power of the National Board to have an exact balance properly stated at the end of every quarter.

It is to be observed, that these two last taxes, as I said, have been introduced as a surplus, in case of deficiency. So, if the National Board, at the end of the five years, in submitting all its transactions to Parliament, they should appear superabundant, or whenever it should appear so, then the Parliament would not hesitate to repeal them. To expect them as superabundant, it is not only consistent with the remarks I have made in the whole course of this plan, but also with those that may occur to my Readers.

Now I shall gather up the different sums by which the required capital of a million and an half sterling is to be realized.—

From the Interest of Inheritances, &c.	£.	1,000,000
From the Tax upon Lodgers	-	510,000
	From	

From the Tax upon Peay-houfes, &c.	75,000
From the Tax upon Checks	45,000
	1,630,000

DEDUCTIONS TO BE MADE.

For the yearly expences of the Stamp-office, and for the collateral expences attendant for the diposal of the Bills of Admittance in different places £ 15,000.

Allowance for the deficiency upon the total of the expected capital of 1,500,000. 115,000

130,000

Clear Capital £1,500,000

After having said what Capital is necessary, and how to raise it, before I pass to say by whom it is to be received, I shall make a few observations.

OBSERVATIONS.

It is to be observed, if the inheritance of Titus, in land, houses, or money, &c. is under 50l. a year income, he pays no contribution at all; but if, some time after, by another will, he inherit some property under the foresaid heads, &c. he shall pay his contribution in proportion to his capital.

If Titus has a suit in law, pending before any of the Courts of Justice upon any of the said properties, if he should get the day, after having taken and entered in possession of the contended property, he shall pay his contribution proportionate to the capital acquired, after the deduction of all expences and claims.

The female sex shall be subject to the same contribution as men; but it is to be observed, the por-

tion

tion which the parents give to their daughters in land or houses, or money, shall be under the contribution of $\frac{2}{4}$ per cent according to the amount of their capital: but if the portion pass immediately from the hands of the parents to those of the husband, in this case the daughter pay nothing, but the husband shall pay $3\frac{1}{2}$ per cent. contribution upon the same portion because the inheritance of the wife is turned into a reversion.

When the heirs are under age, the trustees shall pay the contribution due by their pupils, according to the real and identical state of the property specified in the will or codicil, clear of all debts, pensions, legacies, &c.

But as it may happen, objections and contentions may arise, before an income could be clearly stated two thirds of the contribution should be in all cases paid down, and the remaining third solicited when the objections are removed.

In case any heir, or any of the parties interested in a will, should be out of the kingdom, the executors shall pay the contribution expected from the persons absent.

If the heir should not be found, or any of the persons interested in the will, the executors shall pay the contribution upon the same repeated conditions.

Now I shall say by whom the contribution is to be received.

A most convenient apartment and answerable to this great object, should be chosen in Somerset House. A Board should be formed, which should be called the National Board. This board should be composed of three Members of the greatest respectability, nominated by his Majesty, out of the House of Commons; a President out of the House of Lords; one Solicitor Barrister; one Treasurer, and an Under-treasurer; four Clerks; four Messengers; three Servants.

the

The President shall have a salary of	£4000
The three Members 1500l. each	4500
The Solicitor	1000
The Treasurer	750
The Under-treasurer	400
The four Clerks 200l. each	800
The four Messengers 75l. each	300
The three Servants 50l. each	150
	£11900
Salaries	
Allowance for the expences in the apartment of the National Board in the course of a year	300
	£12200

The President and the three Members, after having attended the National Board for the space of fifteen years, shall retire with their salary for life, and his Majesty would be pleased to honor them with titles.

The Solicitors and the Treasurer, shall retire after having attended for the space of sixteen years, that is to say, a year after the new creation of the National Board, with their salary for life, and some honour or promotion. *De cæteris quomodo melius placebit.*

And as this National Board, in the course of time would become of the most important national consequence, should be decorated with the most distinguished *insignia* of greatness.

The National Board so instituted, or in any other manner that shall be thought more eligible, the President shall take his oath to discharge his duty with integrity all the time of his presidency; then, all the other Members of the Board shall take their oath in the hands of the President according to the form prepared for that purpose.

The National Board shall sit in state in the time the function of suppressing a tax is to take place; which would be every five years.

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As this Board must absolutely depend from the Legislature, so it shall be obliged to give every five years (epoch of the abolition of taxes) a strict and faithful statement of all its transactions, which shall be submitted to it, on purpose the nation should be properly instructed, not only of all its operations, but, likewise, of all the advantages she must naturally expect from so salutary an institution.

Now I shall unfold the method to be adopted by the National Board, according to my humble opinion, to put this plan in execution.

In the first place; all the provinces or countries of the kingdom where taxes are gathered, should be divided into four parts, East, West, North, and South, and each Clerk shall have one appointed to him.

2dly, The National Board shall give proper power to the chief Magistrate of every county, to order to their Subalterns in every town or borough, to charge every Curate to give him a certificate of such a one being dead in his parish specifying in it as much as he can the circumstances of the deceased, the chief officer of the place shall cause to have an exact copy or a minute of the will or codicil of the deceased, and send it to the chief Magistrate of the county or Lieutenant, and the Lieutenant shall send it to the National Board. If the deceased has left no will, the Officer or Magistrate of the place shall do his best to collect full instructions of the property left by the deceased, and the heir shall be bound upon his honor, under the penalty of a triple contribution, if he should be materially fraudulent in his deposition. The Magistrate of the place shall also send all these instructions to the chief Magistrate of the county, for to be sent to the National Board, except in this last case, to apply to Doctors Commons, would be one of the shortest ways.

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3dly, The respective Clerk shall keep a proper and exact book of all the correspondence, instructions, and monuments, belonging to his department.

4thly, The Solicitor, besides being charged to examine the right the National Board has upon every will, or upon the Contribution expected, where no will, has been made, he is particularly charged in conjunction with the Board, to take the best method to see the contribution properly paid.

5thly, The Treasurer and Under-treasurer shall be strictly charged to keep a faithful and exact account of all the transactions of the money they shall receive and pay, specifying every circumstance and dilucidation, when, by whom, and where. The Treasurer shall submit, every quarter, to the National Board, the balance of the receipt and expences.

The National Board being so authorised, shall begin to put in execution its authority: first in the district of London. It shall cause all the Committees of the different parishes to produce, one after another, their parish books before the National Board, with an exact statement of all the houses and buildings, and the poor's rate upon every one of them faithfully specified; the number of poor of all denominations supported by the parish; the expence of the work-house; the number of the boys and girls supported by the parish; and upon an average of one year upon another, how many diseased are buried at the expence of the parish; lastly, all other expences attending it. And, as the first reduction of the poors rates (which is the first tax I have chosen in my plan to be suppressed) cannot take place, but five years after the institution of the National Board, so in the course of this period, the National Board will have very sufficient time, to go through all the parishes of the London district, and of all the kingdom;

dom; and every thing being prepared for the reduction of the poors rates: the National Board shall, first, take in hand all the housekeepers under the rate of 2l. sterling, and free as many of them as the sum of 450000l. can afford: the 45000l. the National Board would have in its possession at the end of five years, for this purpose, according to my calculation (see page 30) it would be most abundantly sufficient to free them all, and a greater number for ever, of the said rate. The housekeepers so freed shall have a printed certificate, prepared for the purpose by the National Board, with blanks; filled up with the name and surname of the housekeeper, his business, the name of the parish, of the street where he or she lives in, with the date of the reduction: the certificate shall, then, be numbered and matriculated, to prevent counterfeits, then signed, always by the President and the three Members of the National Board.

But, as in plans of this kind, it is impossible to come to a conclusion, without a fixed number, quantity, and a given space of time; the National Board would, in its wisdom, take those measures the most conducive to the salutary end of this plan.

Before I shall pass to the relief of the housekeepers intitled to the first reduction, it is not improper I should make some observations on the parish committees for the London district, its house-keepers deserving the preference for many good reasons.

As soon as the first reduction has taken place, it is evident the different parishes will be short of money to the amount of the suppressed rate of 450,000l. in consequence they must apply to the National Board for its deficiency, with an exact statement of the expences for the poor of the respective parish, and to shew, to a demonstration, the good management of the money received from the existing rates, and their absolute want. (They shall apply on the

days the National Board set, which shall be twice a week. The National Board shall at least consist of two Members.) When the National Board is satisfied of the good management of the Committee, they shall prepare a draft of the requested sum, signed always by the President, and one or two of the Members of the Board; the Treasurer of the Committee shall call again to the National Board for the draft so signed, and with it he shall go into the Treasury-room of the Board, and, in receiving the money, he shall give up to the said Treasurer the authenticated draft, and the said Treasurer shall give to the Treasurer of the Committee a receipt of the said draft. The Treasurer of the National Board shall be responsible of any of his mismanagements.

The Committee of such parishes should never apply to the National Board for money but once a quarter, except in the most urgent circumstances, and never for more than the concurrence of a quarters amount of the suppressed rate

I am of opinion, the National Board would act wisely to take upon itself to frame new committees for those parishes the house-keepers of which have been partly freed of the rate, in the following manner.

The parish Committee should consist of three Members, one Treasurer, one Clerk, and a Collector, or two, according to the extension of the parish. They should be chosen by suffrage, by the parishioners; when so elected they should present themselves to the President of the National Board, and take an oath in his hand, according to the prepared form. The National Board should avoid all influence in their elections, for to prevent reflections in case of their mismanagement. The Members of the Committees should not be shop-keepers, but private gentlemen, for to have more leisure to attend the Committees, without injuring their business.

ness. The National Board should rule their salary, and other expences, according to the extension and the importance of the parish. Their salary should be raised out of the remaining part of the poor's rate not yet suppressed; and if they should be discovered to have made an improper use of the poor's money intrusted to them, they should be immediately discharged, and never to be admitted as candidates, and proceed to another election, and prosecute them collectively or personally for the damages. As one of my principal views in this plan is to deliver the housekeepers of the evil of tax-gatherers; so the interior economy of every parish shall only be redressed as much as possible in their administration, without altering the fundamental parts of their institution, as long as its continuation is necessary.

After this long and not usefless digression, I shall resume the matter where I have left it.

After having explained, in the first place, the way how to raise the capital; in the second place, what capital is necessary; in the third place, by whom it is to be received; I shall, in the fourth place, explain in what manner, and in what time, the reductions are to take place.

By the following calculation it will clearly appear, that the nation would be progressively delivered of the most oppressive tax (I mean the poors-rate, which I have chosen to be abolished the first) especially in regard of the collectors, for more severity is practised in raising this tax than can be imagined: being much abused in the proper distribution and application of the money (according to the general opinion of the public) and the most contrary to the principles of charity. The National Board having in its hands the power of distributing the money, would be able to support a greater number of poor, and better, according to another plan I have in contemplation.

The water-tax should be one of the first to be abolished

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abolished, not only for the facility of it, but also for its propriety. The different water-proprietors, therefore, should submit their books of expences and receipts to the National Board, and receive the balance every six months, instead to have the expence of keeping collectors, sometimes unsuccessful in their collections, and sometimes so despot and proud in their office of cutting the water, that the discredit they bring upon an already-distressed housekeeper is a food to their pride. Consequently the National Board would, in my opinion, act wisely in taking a little part of the 450,000l. intended for the first reduction of the poors-rate, as stated in the next page, and free the poor housekeepers that pay so dear for this element.

Supposing the institution of the National Board should take place in the beginning of the year, 1796, at the end of the year 1801 the first reduction of the Poor's rate would be put in execution, according to the following calculation.

Capital received by the National Board in the course of the year 1796	-	-	1,500,000
1 Interest of it at 5 per cent. at the end of the year 1797.			<u>75,000</u>
			1,575,000
Capital received in the course of the year 1797	-	-	1,500,000
			<u>3,075,000</u>
2 Interest of it at the end of 1798	-	-	<u>153,750</u>
			3,228,750

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Capital received in the course of 1798	-	-	1,500,000
			<u>4,728,750</u>
3 Interest of it, at the end of 1799	-	-	<u>236,482</u>
			4,965,232
Capital received in the course of 1799	-	-	1,500,000
			<u>6,465,232</u>
4 Interest of it at the end of 1800	-	-	<u>322,762</u>
			6,787,994
Capital received in the course of 1800	-	-	1,500,000
			<u>8,287,994</u>
5 Interest of it at the end of 1801	-	-	<u>414,400</u>
			8,702,394
Capital received in the course of 1801	-	-	1,500,000
			<u>10,202,394</u>
Interest of it at 5 per cent.	-	-	<u>511,000</u>
For 5 years salary of the National Board and other expences	-	-	£61,000
for the first reduction of the poors rate under 2l. a year, in favour of as many housekeepers as can be admitted	-	-	£450,000
			<u>511,000</u>

By the calculation just stated it is evident, that by this plan only the nation, by a contribution of one million and an half a year, at the end of every five years she would be disburdened of 450,000l. But as a million depends upon the given capital of 5000 millions sterling, in land, houses, money, cattle, in ships employed for the trade, and in merchandizes found by the heirs in the premises of the deceased, should not prove to be sufficient for the intended contribution; the most convenient method to supply the deficiency should be, in my opinion, to include in the number of property subject to contribution, the merchandizes that the heir expects from abroad, and when they are arrived in any of the sea-ports of England, and where taxes are paid. The heir, when he has them in his possession, cleared of all expences and duties, shall pay a contribution of $\frac{2}{3}$ per cent. upon half of them. This addition of property, united with the following remarks, would secure the intended necessary capital of 5000 millions. And, as this contribution has for its corner-stone the irrevocable law of *statutum est omnibus omnibus semel mori*, it cannot admit these deficiencies to which the taxes depending from the circumstances and evasions of individuals produce. If the contributor would only consider this: that, while he is at home, crowned with riches, cherished by his family, enjoying his friends and the protection the Constitution gives to all what is dear to him, the noble Princes, at the head of thousands of his gallant countrymen, are exposing every day their precious lives for it, he would not find his contribution, whatever it may be, an object of regret.

The following remarks may give some substantial hope of shortening the time for the total abolition of the taxes raised by the means of collectors.

FURTHER

FURTHER REMARKS.

By this plan it clearly appears, that in the course of 70 years the National Board would be in possession of an annual income of seven millions, consequently the nation already disburdened of an equal sum. But, as this long period may damp the anxiety of pursuing so beneficial an attempt, the following remarks will serve to animate the mind to put it in execution.

1. It is natural to be expected, that in a course of years thousands of proprietors will increase their property: and thousands that are now excluded from contribution, will in the course of time be included.

2. Many merchants retiring from business will turn all their stock into money, and place it in the public funds, or in buildings, &c.

3. The land will progressively make a greater improvement, not only by the industry of the proprietors, but likewise by the Board of Agriculture so wisely established.

4. The same property may fall, in the course of fifty years, in more than one heir, for more die than survive that period.

5. The number of proprietors now living, above the million I have supposed, would considerably contribute.

6. By the collective improvement of industry, arts, and sciences—and, above all, by the unrelented attention, and efficacious measures, already taken for this purpose by the present administration. It appears, that, by all the advantages that may be expected from all these circumstances, one may reasonably conclude, the nation would be

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delivered of all the taxes raised by the means of collectors in less than fifty years; so, with all probability, many of the living children would see all the above mentioned taxes abolished.

Moreover, as the proposed end of this plan is the welfare of all, it seems to me, that all classes of persons that enjoy salaries, pensions, or emoluments, above 100l. a year, in the naval, military, and ecclesiastical departments, and in the law, in taking possession of them, should not be exempted of their salutary contribution of 1 per cent. for once in their life. All these advantages would be a farther help to shorten the period fixed for the full execution of this plan, or to supply the deficiency of the contribution, it may happen in some years, for which I have already allowed 115000l. a year out of 1,640,000l.

In regard of its durability, it would be necessary this contribution should always exist, not only because it would be the only tax, after the abolition of all the others, that is to say one million and an half instead of ten or twelve, but also because it would prevent the necessity of renewing them in time to come.

It may be objected, this contribution to be a partial tax upon a million of proprietors; in the first place, the objection is not only weak, but unjust and groundless: weak, because the benefit would be progressively felt by the proprietors themselves: unjust, because the grand law of preferring the public advantage to the private is the basis of all civilized governments: groundless, because in the short space of five years 450,000l. would free more than 270,000 housekeepers for ever from the poors-rate, and progressively all the nation would feel the happy consequences of being delivered of the burden of ten or twelve millions of taxes, under
which

which she now groans. In the second place, as by the following single observation I shall prove the great advantages the contributor will reap by it, the advantage the nation will draw is no more than a necessary consequence; therefore it seems to me, that every proprietor should consider himself as a professor, that improves himself in teaching; or as a physician, that while he cures others he learns how to preserve himself.

This is the only observation I have to make; then the Reader will judge within himself of the advantages attended by this plan. By it, if Titus leave to his son a property of 1000l. his contribution, at $\frac{1}{4}$ per cent. would be 9l. 7s. 6d. for once in all his life-time; and if he should enjoy fifty years his property, he would have paid 9s. 9d. a year contribution, including the interest of the same; on the contrary, supposing he should only have 10l. a year taxes to pay, at the end of fifty years he would be out of pocket of 500l. paid for taxes. This is not all: add to the taxes an interest only of 6 per cent. in trade, you will see, if you take the pen and ink as I have done, and multiply the annual tax with the interest, at the end of 50 years he would be out of pocket more than 2000l. therefore it is evident that Titus, with his contribution of 9l. 7s. 6d. purchases an annuity of 10l. a year for his successor, which gives him more than 80 per cent. by the extinction of the taxes, exclusive of the interest; this consideration alone would be sufficient to remove every opposition on the part of the contributors.

I shall conclude, saying, that for to give more efficacy to this plan, should also be enacted, that all the Testators, in their wills or codicils, should enjoin to the heirs, executors, or trustees, to conform themselves intirely to the execution of the payment
expected

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expected from them by the Act of Parliament, for the welfare of their country.

Who begins is half-way.

Vivant Rex et Regina.

F I N I S.