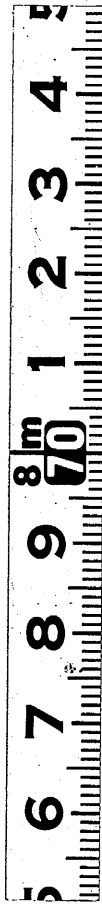
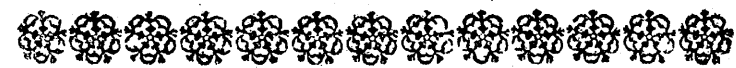


90-11

0177



A N
E S S A Y
ON THE
INEQUALITY
OF OUR
Present Taxes.



(Price One Shilling and Six-pence.)

X

A N
E S S A Y

ON THE
INEQUALITY
OF OUR

Present Taxes,

Particularly the

LAND-TAX;

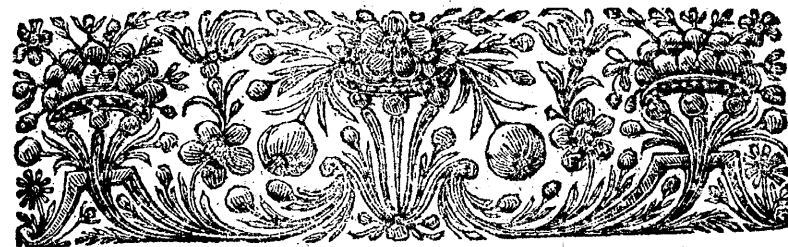
A N D

On the MEANS to raise, by an Equal,
Easy TAXATION, the *Necessary Supplies*
within the Year.

L O N D O N :

Printed for J. HINTON, at the *King's-Arms*, in
St Paul's Church-Yard, 1746.

[Price One Shilling and Six-pence.]



A N
E S S A Y
O N T H E
Inequality of our present
T A X E S, & c.



I T has been long the Concern of many wise and good Men, that such immense Sums should have been raised by Taxes within this Kingdom for near Sixty Years past, and that our Method of Taxation should be so unequal, so burthensome to Trade, and, in general so grievous, and that though the Grievance has been observed from the Beginning, and complained of from Time to Time ever since, yet that no Method

A should

[4]

have seen People when taxed with Skill, though heavily loaded, do great Things in the Service of their Country.

The *Dutch*, low and distressed as they were in the Infancy of their Affairs, maintained a War against *Spain*, then the most potent Power in *Europe*, for fourscore Years together, with such Success, that they at last established their Government, and obliged their haughty Enemy to acknowledge them a free and independent People. It was their Trade that chiefly supported that long War: By their Trade they acquired all their Wealth, and they contrived their Taxes with so much Art and Equality, that their Trade, their Riches, and their Taxes, might be said to have increased together.

The *French* were at War with some of the greatest Powers in *Europe* for above 100 Years, with very little Intermision; the Taxes they raised to support those Wars were prodigious; but they took such Care of their Trade and their

[5]

their Taxes, that it is scarce credible how much they increased in Trade and Riches, even during the Time of those Wars.

The *English* have undoubtedly much greater national Advantages for Trade than either the *Dutch* or *French*: In the Number and Goodness of our Ports, in the Plenty of Provisions, and of Materials for Shipping, and Manufactures, and in the Excellency of our Constitution they will never be able to rival us.

It was by the Help of these Advantages that we maintained the expensive Wars of King *William* and Queen *Anne*, and we should have increased in Riches, within that Time, much beyond either the *Dutch* or *French*, if, as a wise Nation ought to have done, we had laid our Taxes equally, and applied our whole Strength to support the Burthen.

But, unfortunately for us, our People were then much divided; many of them were supposed to be not greatly affected
to

[6]

to the War or to the Revolution that occasioned it, and cared not how little they contributed to the Support of either; and as the mercantile Part of the Nation were generally reckoned among the best Affected, the others readily came into every Scheme for the loading of Foreign Trade, till at length it became so loaded, that we had scarce any left, but what could not be taken from us.

A Tax on Land was the old obvious and customary Way of raising Money; and in laying on of the present Tax, the Conduct of the different Parties was very observable; the zealous Party, in order to carry on the War with Vigour, valued their Estates at the full, and were charged accordingly; while the others, to distress the Government and save their Purfes, under-valued their Estates, as much as possible, and, to the Reproach of the common Justice of the Nation, the same Inequality hath prevailed ever since.

The Land and Foreign Trade being thus

[7]

thus heavily loaded to support the War, some feint Attempts were made by Polls and otherwise, to bring in the rest of the People to contribute their Share; but as the Schemes were not well contrived, and the Country Gentlemen not very zealous in seeing them executed, they failed of Success, whereby it became impossible to raise the necessary Supplies within the Year, and from hence arose the Necessity of borrowing, and those usurious Bargains for Money which continued Year after Year during all those Wars, the Borrowers who paid all, being a Prey to the Lenders who paid nothing.

Had King *William's* Ministers duly considered the Strength of the Nation; at that Time, and how much Money might then have been raised within the Year, by each Man's paying his just Proportion, we should have avoided those immense Debts we have since contracted, and have been at this Day unrivalled in Trade by any Nation in *Europe*.

But

[8]

But we chose to continue our unequal Taxes, still cramping our Trade, and still borrowing of Money, and in the present War we seem to be under a Necessity to pursue the same Method.

But I hope it is not yet too late to examine our Strength, and see how much an equal Taxation may fairly raise within the Year; for to deny ourselves the common Justice of an equal Taxation, where it possibly can be had, seems to be a Stupidity beyond Example. Several Schemes have been already proposed for this Purpose; all of them well intended, and some of them well contrived: But I could never yet learn that any of these Schemes ever found their Way into either House of Parliament.

There are, no doubt, great Numbers in both Houses, that are much aggrieved by the present Inequality of our Taxes. It is therefore very surprising that so many Gentlemen, of different Parties, but all equally concerned in this Point
of

[9]

of Interest, should, for such a Number of Years, so quietly submit under so general a Grievance.

Perhaps the Length of Time that this has been submitted to, may be the best Reason that can now be given for its Continuance; or perhaps the Schemes that have been proposed, have varied so much from the common Method of Taxing, that it has been thought too hazardous to venture so far out of the common Road; or perhaps Gentlemen, though they may be fully satisfied of the present Inequality of Taxing, yet have not considered it so fully as they might, and do not really think it so unequal as it is well known to be.

For the Sake of such Gentlemen, I have been at the Pains to consider some of our Taxes, and to examine particularly the Land-Tax, which though it pretends to raise a Fifth of the yearly Value of all the Lands in *England*, does not in Fact raise a Tenth, perhaps not a Twelfth; and that with such manifest

B

Irregu-

(10)

Irregularity, Partiality, and Injustice, as no Court or Assembly of Men, was the Fact brought fairly in Question before them, could, or ought to countenance.

The Foundation of the Land-Tax Act is a Vote of the House of Commons, which we see in the Beginning of every Session of Parliament, of late Years, in the Words or to the Effect following, *viz. Resolved, that towards raising the Supply granted to Majesty, the Sum of four Shillings in the Pound be raised in the Year One Thousand Seven and Forty-six, upon Lands, Tenements, Hereditaments, Pensions, Offices, and Personal Estates, in that Part of Great-Britain called England, Wales, and Town of Berwick upon Tweed, and that a proportionable Cess, according to the Ninth Article of the Treaty of Union, be laid on that Part of Great-Britain called Scotland.*

Upon this Vote a Bill is brought into the House, which is so framed, that the Vote seems to be quite forgotten; for instead of any Inquiry directed to be made

(11)

made what may be the Value of the Lands in each County, out of which this four Shillings in the Pound should be raised, a certain Sum is fixed upon each County, which in some Counties may, upon an Average, amount to two Shillings, in others to one Shilling, and in some scarce to Sixpence; but does not in any County, in *England*, amount to three Shillings. And I verily believe that, at this Day, there is not a personal Estate in *England*, that pays a Shilling towards it.

Both the Vote and the Act do now generally go on in common Form, and are warranted only by Custom, which where it is good, is very proper to be followed; but to follow a Custom, that is the Parent of so much Inequality, may be said, I hope, without Offence, not so suitable to the Wisdom and Dignity of a *British* House of Commons.

It would be hard to assign a good Reason for the passing of this Vote, while it was never intended to be put

B 2

in

(12)

in Execution, and when the Vote has passed, it would be as hard to say, why the Bill should not be framed pursuant to the Vote.

I have taken some Pains to make a reasonable Calculation, how much each County in *England* may be supposed to pay to this Tax upon an Average; and from many Experiments that I have made, I have great Reason to think that I am not much mistaken.

I believe it will readily be allowed me, that *London, Westminster, and Middlesex* pay the highest, and I may venture to affirm, that not one of these pay three Shillings in the Pound upon an Average; nor is there any County in *England* that pays more than two Shillings, except, perhaps, the Counties of *Surrey, Sussex, Hertford, Bucks, Berks, Oxon, and Warwick*.—In *Bedfordshire* and *Essex* they may pay about two Shillings.—*Kent, Norfolk, Suffolk, Hampshire,* and the Midland Counties, may pay from Twenty-pence to two
and

(13)

and Twenty-pence. The great Counties of *York, Devon, and Somerset,* pay about one Shilling and Six-pence; *Cornwall* pays less, and in *Wales, Lancashire,* and the Northern Counties, they pay under a Shilling.

The *Scots* are sheltered under the Union, so as that they are never to pay, upon the present Scheme, the one and fortieth Part of the Land-Tax of *England*; though, upon a reasonable Computation, the Value of their Lands is about one Sixth of that of *England*. It is therefore unnecessary to say any Thing more of the Inequality of the Land-Tax with Regard to them.

Tho' I mentioned, that *London, Westminster, and Middlesex,* did not pay three Shillings; I have good Reason to believe that Half a Crown is the most they pay. But what is more extraordinary is, that some Parishes, in each of these Places, pay the full Four Shillings, while others scarce pay a third Part; nay, even in the same Parish, some pay half as much more
as

(14)

as others, and as it has been all along in the Power of the Commissioners to rectify these Abuses ; it is amazing they should so long continue.

But of all Bodies of Men, who have distinguished themselves in the Business of Taxing, the Conduct of the venerable Body of the Law, at the first settling the Land-Tax, deserves our Notice ; the Legislature, well knowing their Justice, Equity, and Impartiality, and not doubting their Loyalty, indulged them with taxing themselves by Commissioners of their own, and they shewed their Skill in their Manner of doing it.

Serjeants-Inn, in *Chancery-Lane*, contains about fifteen Apartments, inhabited by the reverend Judges and Serjeants, and these Apartments may, one with the other, be worth about fifty Pounds a Year ; the Common-Hall, Porter's-Lodge, and Rooms and Shops adjoining, may be worth about one hundred and sixty Pound ; in the whole

(15)

whole about Nine hundred Pounds a Year : A Tax of four Shillings in the Pound upon this amounts to One hundred and eighty Pounds. But did these reverend Sages tax themselves so high, or even to the fifth Part of that Sum. Truth and the Land-Tax Act embolden me to say, that they paid no more than thirty-one Pounds four Shillings, which is not above Nine-pence in the Pound for the Value of their Tenements.

From hence let us cross into the *Temple*, and see what they pay there ; the *Inner-Temple* has three Inns of Chancery, that belong to it, and are taxed with it. The Apartments of these three Chancery-Inns, with their Halls and Offices, are worth little less than four thousand Pound a Year : The *Inner-Temple* alone, hath about two hundred and forty Chambers, besides the Hall, Master's-House, Library, &c. All these cannot be worth less than Seven thousand Pounds a Year, and for the whole they pay no more than four hundred Pounds, which does not amount to Ten-pence a Pound.

And

(16)

And I question much whether any of the other Inns of Court exceed the same Proportion.

As the Land-Tax throughout the Kingdom stands now upon the same Foot it did, at the first settling it in King *William's* Time, the present Worthies of the Law are clear of the Censure, tho' they enjoy the Benefit of this Act of their Predecessors; but from hence we see that the whole Body of the Law, from the Judge down to the Attorney, have for many Years paid under one Shilling in the Pound for their Tenements, while many of their Neighbours near them paid full four Shillings.

It is the Business of the Law to correct the Frauds and Abuses of Mankind, and there can be no Room to doubt from the distinguished Zeal shewed, by the present Professors, for the Royal Family, upon a late memorable Occasion, but that they will heartily promote any Scheme that shall appear to be founded in Justice and Equity, tho' it should oblige

[17]

oblige them not only to pay equally for their Tenements, but for the Profits of their Profession likewise.

We have seen how unequally this Tax is laid about this Town, let us enquire a little, how they fare in other Parts of the Kingdom. I have already observed, that *Wales* in general, pays less than Twelvepence in the Pound; but what is more observable there, is, that in many Places the poorer the Country is, the higher it is taxed, while the richer Part of the same Country, pays a very Trifle.

As for Example, *Pembrokeshire* is surrounded by the Sea, has in it *Milford-Haven*, one of the finest Harbours in the World, abounds in Fish, and is rich in Corn and Pasturage. The Bowels of their Lands are full of Collieries that bring them in great Wealth, infomuch that Lands there frequently sell from twenty-four to thirty Years Purchase; *Haverford-West*, a very considerable Trading Town, lies in the midst of it.

C The

[18]

The Countrey is every where well inhabited by Gentry, and it would be an Affront to any of them skilled in Matters of this Nature, to value their yearly Rents and Profits at less than 120,000 *l.* and for this they pay to the Land-Tax 3172 *l.* 15 *s.* which is little more than 6 *d.* in the Pound.

Cardiganshire is also washed by the Sea, and has rich Mines in it, but pays less in Proportion, than *Pembrokeshire*, and little more than 4 *d.* in the Pound; whilst *Radnorshire* an Inland County, without any Mines or Manufactures in it, and in all Respects the poorest in *Wales*, pays double the Tax of *Cardiganshire*, and almost as much as *Pembrokeshire*; and here again the Inequality in the Manner of taxing is very observable, for in the very poorest Part of this poor County, they constantly have paid, and now do pay, full 2 *s.* in the Pound, to the 4 *s.* Aid; whilst the richest and best Part of the same County, pays from 4 *d.* to 1 *s.* at the most.

I ~~have~~ have been thus particular in shewing

[19]

shewing the Inequality of the present Land-Tax, in order to excite Gentlemen, who have the Honour to have a Share in the Legislature, to encourage and promote some Scheme that may lay the Burthen of the Taxes more equal among us.

I have heard but of two Reasons given for continuing the Land-Tax in the present Method; one is, the Danger that might arise from any Innovation in the Manner of taxing; and the other, the great Scarcity of Money in the distant Parts of the Kingdom, which disables them from keeping Pace with *London*, and the home Counties, in the Quantum of their Payments.

But both these Reasons, when examined, will appear to be without Foundation; for as to the first, Where can be the Danger to make two Men, living in the same Parish, or in the same County, pay equal; or who can be displeas'd or dissatisfied, when he pays no more or no less than his Neighbour?

C 2

It

[20]

It is admitted that there is great Scarcity of Money, in the distant inland Parts of the Country, occasioned by the Want of sufficient Traffick there; but even in the most distant Parts there are Persons who save Money, and it would not be difficult to find out Methods to prevail on them to part with it, so as to create such a Currency, as would more than answer all the Ends of the Government.

But neither is the Scarcity of Money in the distant Counties, any Reason for continuing the present Inequality of the Land-Tax; because, in Fact, it does not disable the People there from making their Payments; for there is in no Part of *England* greater Poverty or greater Scarcity of Money, than in the mountainous Parts of *Radnorshire*, and yet even there they find Money to pay full 2 s. in the Pound, and they pay it with as much Chearfulness as their Neighbours in the same County pay 4 d.

But whatever Reasons may be for continuing

[21]

tinuing the Land-Tax, in the present Manner, there is one unanswerable Reason against it, and that is the Advantage that Men have so long enjoyed from their own and their Ancestors evil Doings.

It is well known, and it has been already hinted, that the Friends to the Revolution, at the first settling of the Land-Tax, charged themselves fully, out of pure Zeal, while the luke-warm Men, and secret Enemies, used all the Arts they could to screen and save themselves. And as they succeeded in their Designs, they have enjoyed the Benefit of it ever since; while the Friends to the Revolution and their Posterity, have born the Burthen patiently, and suffered themselves to be punished for the Sins of their open and secret Enemies.

But I hope the Time draws nigh when Justice and Equity shall prevail, and the Enemies of the Constitution shall no longer take Advantage of the mistaken Zeal of it's Friends, and that
all

[22]

all Difficulties will soon be removed, that have hitherto stood in the Way of a fair and equal Taxation.

I have been thus tedious and particular in explaining the Inequality of the Land-Tax, in order to shew the Necessity, as well as the Reasonableness of rectifying it, and in Hopes to stir up some Gentlemen of publick Spirit to set about it in good Earnest.

Let it be made appear, (it easily may be done,) that the Parish of *St Dunstan's* pays now in general, about 4 s. in the Pound, while *Serjeants-Inn*, which stands either within the same Parish, or close adjoins to it, does not pay 1 s. and that the Lawyers in general, who pay nothing for the Profits of their Profession, do not even in *London* or *Middlesex*, pay for their Habitations 1 s. in the Pound where almost all their Neighbours pay 4 s.

Let it be also shewn, that in the few Parishes that compose the City of *Westminster*,

[23]

minster, some pay 4 s. to the full, other about half a Crown, and some scarce 15 d. and though some feint Attempts have been made by the Commissioners there to rectify these Abuses, yet, through want of Skill or Resolution or both, they have hitherto failed of Success.

If this were urged in Parliament, as it might and ought, What Patriot, what Courtier, could oppose an Alteration in the present Land-Tax Scheme? The present Gentlemen in the Administration are said to be Men of Honour and Candour, and stand clear of the Vices imputed to some of their Predecessors, and therefore no Danger of any Opposition could be apprehended from them in any Case, founded upon Principles so just and reasonable.

What I have hitherto said of the Inequality of our Taxes, has regarded only the Land-Tax; but it is easy to shew that the same Inequality runs through most of our other Taxes.

The

[24]

The Window-Tax has something so ridiculous in it's Contrivance, that barely to mention it, sufficiently shews it. By this Tax the richest Man in *England*, who may perhaps be worth a Million Sterling, pays no more than 30*s.* and a poor Man, that requires Room and Light to carry on his Business to keep his Wife and Family from starving, and may not be worth 100*l.* in the World shall be obliged to pay 30*s.* likewise.

The Coal Tax and the Stamp Duties are also very unequal, and greatly affect the Poor; for in all Manufactures that require the Use of Coals, that Tax, as it must add to the Dearness of the poor Manufacturer's living, so it must raise the Price of his Labour; *London* pays double to the Out-ports, and Foreigners have them cheaper than either: And by the Stamp Duty, the Poor are greatly discouraged from suing for their Dues, because they are put to as much Expence to recover small Sums, as the rich are to recover large ones.

But

[25]

But the Taxes that are most Burthen-some and grievous, as well as unequal and injurious, are the Customs and Excises; the former, had it not been for some natural Advantages, that cannot be taken from us, had entirely destroyed our Trade; and the latter has well nigh starved our Poor. One of these, some industrious Nations have born, but both together, few Nations have been able to endure. By Means of both these, our Manufactures have scarce any Sale in *Europe*; or any where else, but among our own People in the Plantations, who may perhaps some Time or other, if our Taxes continue so high and our Goods so dear, be tempted to search elsewhere for cheaper Markets.

I shall have occasion to speak of our Customs and Excises hereafter, and therefore would only observe here, thus much further, that had it not been for the Mischiefs done our Trade by Customs and Excises, the Scales of *Europe* must have been at this Day in our Hands; nor could it have been in

D

the

(26)

the Power of *France* to wrest them from us.

At the Time of the Revolution, the whole annual Expence of the Government of *England* did not exceed 2,300,000*l.* and the Superlucration of Wealth to the People of *England* at that Time; by Trade abroad and Industry at home, over and above all Expences, was, at the lowest Computation not less than three Millions; but it is manifest from the great Increase of Wealth among us since that Time, that it must have been much more; but supposing it to be at that Sum only, then *England* could at that Time have raised, at least, 5,300,000*l.* a Year, without the Necessity of contracting any Debt.

It is well known that the Expence of the War, in the Beginning of King *William's* Time, did not exceed three Millions a Year; and during his whole Reign, the whole Expence of his Government did not amount to five Millions one Year with the other; and our
Wealth,

(27)

Wealth all that Time continued increasing; if then we could annually have raised above five Millions, what occasion could we have for borrowing Money.

In Queen *Anne's* Wars we grew more and more in Debt, and more and more expensive, and yet our Wealth continued increasing; so that it seems to have been the Wisdom of the Age, that we should increase in Debt as we increased in Wealth. But surely such Policy cannot be good or lasting; because it is founded in Injustice, the Parent of Clamours and many other Evils, not proper to be mentioned here.

That our Wealth has been continually increasing in a more or less Degree, ever since the Revolution, is plain from the Increase of our Inhabitants, the Cultivation and Improvement of our Lands, the great Sums laid out in publick and private Buildings, in Plate and costly Furniture, and in the Increase of our Plantations, and of our Trade to and from thence.

D 2

How

(28)

How our Accounts may stand at present, with regard to our annual Income and Expence, is difficult to determine; we ought to hope well, though there is great Reason to fear; the great Decay of our Woollen Manufactory, the starving Condition of our Poor in the clothing Countries, the great Arrears of Rent in the Tenants Hands, all over *England*, and the Increase of the Poores Rates, are Things too notorious to be concealed.

But I am persuaded our Affairs are not yet past Retrieve, even supposing the annual Expence of the People to exceed their Annual Income, and that an equal Taxation would turn the Scale to a National Advantage.

What I mean by Annual Income is, all that the whole Body of our People get or receive from Land, Trade, Arts, Manufactures, Labour, or any other way whatsoever; and by Annual Expence I mean, the whole that they spend or consume; and I lay it down as
a Rule

(29)

a Rule certain, that if our Annual Income is equal to our Annual Expence, we need never borrow; and if by our present Method of taxing we pay but ten *per Cent.* more than we need, (and we certainly pay much more) and if thereby we occasion an Expence beyond our Income, the saving of that Money by an equal Taxation, as it would render our contracting any new Debts unnecessary, so it would enable us to carry on the War till our Enemies should be compelled to sue for Peace.

Before I proceed to point out the Method I would propose for an equal Taxation, I think it not improper to offer a Calculation of the Strength and Riches of the whole Body of the People of the *British* Islands, distinguishing them into several Classes, whereby will more easily appear what Part of our People have been over-loaded, and who they are that have not contributed their due Proportion, and how much these Kingdoms could upon occasion raise within the Year.

I can

(30)

I can venture to assure the Reader, that in making these Calculations, I have been not a little inquisitive and careful, and I believe they are as just as Calculations of this Sort are capable of being made.

I compute there may be	}	8,200,000
Inhabitants in <i>England</i> about _____		
In <i>Scotland</i> about—		1,600,000
In <i>Ireland</i> about —		2,700,000

So that our Islands may	}	12,500,000
contain Inhabitants in _____		
the whole, about _____		

I reckon the yearly Rents	}	£.	22,000,000
of <i>England</i> to be a- bout _____			
Of <i>Scotland</i> about—			3,600,000
Of <i>Ireland</i> about —			5,000,000

Yearly Rents in the whole	30,600,000
---------------------------	------------

I com-

(31)

I compute the annual Ex-	}	£.	65,600,000
pence of every Inhabi-			
tant in <i>England</i> to be at			
least 8 <i>l.</i> a Head _____			
Of ditto in <i>Scotland</i> ,	}		8,000,000
about 5 <i>l.</i> a Head			
Of ditto in <i>Ireland</i> near	}		12,000,000
4 <i>l.</i> 10 <i>s.</i> a Head			
So that the whole Annual	}		85,600,000
Expence of the People			
of <i>Britain</i> may amount			
to _____			

I am satisfied that these Computations are in general not higher, but rather lower than they ought to be; and yet they amount to considerably more than the whole Income of *France* was some Time since computed at; and from these it appears that *Scotland* contains near about a Fifth of the Number of Inhabitants, and is about a Sixth Part in the Value of their Lands, and about an Eighth in their yearly Expence compared with *England*.

And the Superlucration of Wealth in the

(32)

the People of *Scotland*, arising from the great Increase of their Trade since the Union, the Easiness of their Taxes, the Equivalent they received, and the greater Number of Preferments distributed among them, making due Allowances for the two last Rebellions, must have been greater in Proportion than in the People of *England*.

But *Ireland* is in the general, or at least may be made much richer, for it has about one Third of the Number of the Inhabitants of *England*, and near a Fourth in the Value of their Lands, and their yearly Expence is above one Sixth, perhaps above a Fifth of that of *England*, and would certainly amount to much more, if they were put in a Way of gaining more, or even permitted to make the most of their own Industry.

The People of *England* make up at least 1,500,000 Families, of which I reckon there may be about 600,000 so poor that they ought to be wholly exempt

[33]

exempt from any Tax, except the Excise upon Ale, which should be continued during the War at least, as it may be of use to restrain them from Idleness; so that the remaining 900,000 Families must bear the whole Burthen.

Of these Families I compute there may be about 500,000 that are the Owners, Occupiers, and Farmers of Lands, and that live entirely upon what the Lands produce, of which one half may be the Occupiers of their own Estates, and the other half, Farmers. And, as I value the yearly Rents at twenty-two Millions, I compute that four Millions may be the Rents of Buildings, and that the remaining eighteen Millions are the Rents of Lands, and I value the Occupation of these Lands, in the Hands of the Owners and Farmers, at half of their Rents, which amounts to nine Millions a Year.

I compute likewise, that there may be about 220,000 handicraft Tradesmen

[34]

men of all Sorts, which I shall distinguish into three Classes, and may earn among them, by the Labour of themselves and Servants, about 6,900,000 *l.* a Year, and about 70,000 retailing Shopkeepers, who may gain by their Retail Trade about 3,500,000 *l.* a Year.

I suppose there may be about 45,000 Merchants, Owners, Officers, and Traders of all Sorts, belonging to the Sea, which I also divide into three Classes, and that all of these may gain by their Business and Merchandizing about 8,400,000 *l.* a Year. The monied People I reckon at 25,000, and that their Interest-money may produce 2,500,000 *l.* a Year.

I reckon there may be about 12,000 in Offices and Places, or with Pensions or Annuities, and their Profits and Income may amount to about 2,400,000 *l.* a Year. The Lawyers of all Sorts, including Attornies, Sollicitors, Doctors, Proctors, Conveyancers, Special Pleaders, Scriveners, &c. I count at 10,000 and

[35]

and that their Profession is worth to them 2,000,000 *l.* a Year; and I reckon about 18,000 more in all Sorts of Liberal Arts and Sciences, such as Physicians, Surgeons, Preachers, Schoolmasters, Painters, Poets, Virtuoso's, Mathematicians, Brokers, Notaries, Factors, Supercargoes, and many other Denominations that cannot be recollected, but may be reduced under this Class; and that all these may gain by their several Professions about 1,800,000 *l.* a Year.

Thus I make the Annual Income of the 900,000 Families that are to pay Taxes to amount to 58,500,000 *l.* and the other 600,000 poor Families may earn about six Millions more, and there may be casual Profits, which this Tax may not reach, which may amount to about 1,100,000 *l.*

And from this Calculation we may observe, that the present Land-Tax amounting to about two Millions, and unequal as it is, is paid out of about one Third of the Annual Income of *England*, and is

E 2

born

[36]

born by much less than a Third of the Families qualified to pay Taxes.

We may also observe, that the Dealers in Usury, and Persons that live upon their Money only, who may be said to be the true Drones of the Commonwealth, and live upon the Labours and Necessities of others, contribute but a very Trifle to the publick Burthen; and the same may be said of the whole Tribe of Lawyers, and all the Professors in Liberal Arts and Sciences, and many Place-Men, Officers, and Pensioners; nor do the Shopkeepers or Tradesmen bear, in any sort, their equal Proportion.

But our Merchants who are but a Handful of People, though the most useful of any in the Kingdom, are forced to keep their Money out of Trade, to pay Customs which amount to almost as much as the Land-Tax. And thus they, who if any Difference should be made, ought certainly to pay the least, as they are the Fountain from whence
all

[37]

all our Riches flow, are by a reverse Kind of Policy so loaded, as if the Name of a Merchant was not fit to be endured in the Nation.

The Excise, including the Salt, raises near three Millions, two of which are raised from the common People who work for their daily Bread, many of whom ought to be excused from paying any Thing on account of their Poverty, especially when we consider the Consequences attending these Payments; for these poor People generally pay these two Millions multiplied three-fold at least, by the advanced Prices of the excised Goods in the several Hands thro' which they pass, before the Poor can come at them.

Thus we see our Lands taxed unequally, unjustly, and absurdly; ~~our~~ our Merchants forced to keep a very great Part of their Money out of Trade to pay their Customs; and the Manufacturers who work for their daily Bread, and are the chief Consumers of customed as
well

[38]

as excised Goods, pay perhaps ten Millions, on account of Customs and Excises, for less than four, which the Government receives from them; while the other great Bodies of Men that I have mentioned, are excused for a Trifle.

Having thus shewed that our Land-Tax, Customs, and Excises, which make the Bulk of our present Taxes, are unequal and very injurious to our Trade and Manufactures; I would humbly propose to abolish them all, except the Excise upon Beer, Ale, Cyder, and Spirituous Liquors, which I would have still kept up (during the War at least,) as some Restraint upon the Idleness and Luxury of our meaner People; and if it was extended to Wine, so as to keep it to the Price it now bears, it would be so much the better.

In the Stead of all our present Taxes I would propose, that one Tax of 2 s. in the Pound should be laid upon the Annual Income of these 900,000 Families,

[39]

families, except Manufacturers and Labourers earning under 40 l. a Year, who should be taxed in the following Manner; Every Man earning 20 l. or any Sum under 30 l. a Year, to pay 20 s. except the Parent of three Children under twelve Years of Age, who should pay nothing; and every Man earning 30 l. or any Sum under 40 l. a Year, to pay 50 s. except the Parent of three Children under twelve Years of Age, who should pay but 20 s. and as I value the Occupation of the Lands at half the Value of their Rents, the Occupiers and Farmers will pay 12 d. in the Pound for Occupation.

I would also tax all Servants at yearly Wages, Bachelor-Journeyman and single Men, thus; Every Servant to pay 12 d. in the Pound of his Wages; and every other Bachelor and single Man, not the Father of a Child, and earning any Sum under 20 l. a Year, to pay 8 s.—And for the Encouragement of Marriages, and Promotion of Trade and Industry, and Prevention of Idleness and Luxury, I would have every
Master

To front Page 40.

Families.		An. Income.	Taxes.
250,000	Owners of Lands and Buildings ———	22,000,000	2,200,000
	Ditto as Occupiers of half the Lands —	4,500,000	450,000
250,000	Farmers of the other half ———	4,500,000	450,000
60,000	Handicrafts earning 50 <i>l.</i> or upwards ———	3,000,000	300,000
70,000	Ditto earning 30 <i>l.</i> or upwards ———	2,100,000	175,000
90,000	Ditto earning 20 <i>l.</i> or upwards ———	1,800,000	90,000
70,000	Retailing Shopkeepers at 50 <i>l.</i> each ———	3,500,000	350,000
3000	Eminent Merchants ———	1,800,000	180,000
12,000	Lesser Ditto ———	3,600,000	360,000
30,000	Owners, Officers, and Traders at Sea —	3,000,000	300,000
25,000	Monied Men ———	2,500,000	250,000
12,000	Officers, Place-Men, Pensioners, &c. —	2,400,000	240,000
10,000	Lawyers of all Sorts ———	2,000,000	200,000
18,000	In Liberal Arts and Sciences ———	1,800,000	180,000
600,000	Labourers and poor Men ———	6,000,000	000,000
1,500,000	Casual Profits not reached by this Tax —	1,100,000	000,000
		65,600,000	
	Two Millions of Servants and Journey- men-Bachelors ——— } The additional Duty about ——— } The Excise to be continued about ——— } For Scotland ——— }		500,000 300,000 1,500,000 675,000
		8,000,000	675,000
			8,700,000

[41]

Here I make the Annual Income of our Families to be equal to their Expence: The Income of the Servants I allow for the Decrease of the national Wealth in the Families of the Labourers and poor People; and we see what a prodigious Sum might be raised within the Year by a very reasonable Tax; and the raising this Sum in this Manner would be a great saving to the Nation; for I believe it may be made appear, almost to a Demonstration, that what the Publick now pays in Taxes, and their Consequences amounts to a full Fourth Part of the Annual Expence; or in other Words every Man in *England* is now obliged to pay a Groat where Threepence would do if there were no Customs and Excises. There are many considerable Men that make the Difference to be much greater; but I am satisfied from many Experiments that it is not less.

Supposing then our present Annual Income and Expence to be equal, and that one Fourth of our Expence is paid in Taxes; if we should be able to make

F an

an Eighth serve the Purpose instead of a Fourth, and that to be raised within the Year without borrowing, our Income would greatly exceed our Expence, notwithstanding the present War; and it is not easy to imagine what an Addition of Strength and Power such an Increase of Wealth, with such Oeconomy, would give this Nation even in Time of War.

Far be it from me to determine the Extent of our Expences on the War Account; but if I might presume to conjecture, I should think that the Civil-List, the Publick-Debts, and the Burthen of the War, notwithstanding the the Charge of the two last Years, might be effectually born at an Expence not exceeding 8,500,000 *l.* as thus,

For the Civil-List	800,000
The Interest of the Publick-Debts, about	}
Forty Thousand Seamen	
	2,080,000

Land

	<i>l.</i>
Land Forces Guards and Garrisons at home and abroad	}
Marines	200,000
The Ordinary of the Navy	200,000
Ordnance for Land Service	200,000
Subsidies to foreign Princes	800,000
Extraordinary Expences of all Sorts	}
	8,480,000

If it was possible to lessen our Subsidies to foreign Princes, and reduce somewhat of the Expences of our Land Forces, we might then be well able to increase our Strength at Sea, which seems to be the more agreeable to the present Genius of the Nation, as all the Advantages and Success we have met with in this War have arisen from thence.

And that we might be enabled the more vigorously to exert our whole natural Strength, why should not *Ireland* be brought into the Account, whose

F 2 Strength

(44)

Strength and Riches are in the Hands of Persons, from whom the present Government has every dutiful Thing to expect and nothing to fear.

We boast here that we are governed by Laws of our own making; but the *Irish*, though born under the same Laws, and deserving and intitled to the same Protection with ourselves, and though they have a Parliament of their own; yet are frequently forced to submit to Laws contrary to the Sense of their own Parliament, and made by a different Nation where they have no Representatives; and those Laws are frequently such, as in their Nature are injurious to them, and by many wise Men thought to be against the general Interest.

For Instance, the *Irish* breed Cattle cheap, and used to find ready Markets for them in *England*. This helped to keep our Provisions cheap, and consequently our Labour. But this happening to be against the particular Interest of some private Persons, a great Outcry

(45)

was made against this Importation, as if it was a Discouragement to our home Consumption, and sunk the Value of our Lands; and this Outcry prevailed, and the Importation was prohibited.

The Legislature did not duly consider that the Riches of our Country arose from the Quantity of our Exports, and that the cheaper Things were, the more would be exported, and that Foreigners, who are forced to buy Provisions, when they find them in *England* cheaper, than else where, would not fail to buy of us, and that what they took from us by Purchase, was just so much Addition to the national Wealth.

But when the Prohibition took Place, knowing Men easily foresaw what would be the Consequence, Provisions grew dearer, and so did Labour, and so did our Manufactures, till at length, by the Help of the Customs and Excises, they grew so excessively dear, that the Markets abroad are become almost useless to us. The

(46)

The *Irish* have Wool which we do not suffer them to dispose of, but to ourselves, and in the Manner we direct. They could work it up cheap and find Markets abroad for it when manufactured; but we do not suffer them to do it, tho' we cannot do it ourselves; and this is the more extraordinary, since there is scarce any Part of the known World, that would not produce a Market for the Woollen Manufactures of both Nations, were they worked up as cheap as they might.

We give Bounties on the Exportation of our Corn, which enable Foreigners to eat our Bread cheaper than ourselves, though we are sometimes glad to buy it back at extravagant Prices. It would I think be much better Policy to store up our Corn at home in cheap Times, that our Poor might be provided for in Times of Scarcity; this would make their Labour the cheaper, and our Manufactures sent cheaper to foreign Markets; and Bounties, if in any case necessary, might have a good Effect to encourage new and different Manufactures and to promote their Sale. But

(47)

But the *East-India* and *Turkey* Companies exclude our People, I think unreasonably and absurdly, from carrying their Manufactures to the most valuable Parts of the whole mercantile World, though the Trade of the latter is almost come to nothing, and that of the former, as to our Woollen Manufactures, very insignificant.

In the Days of the first *James* and *Charles*, Monopolies were deemed odious Things, and Monopolizers were stigmatized with all the Infamy that the Parliament could fix on them. If they were bad then, I know of nothing to make them better since.

But it seems Time changes the Nature of Things, and Monopolies now are become less injurious, though of infinitely larger Extent than formerly; for That of the *East-India* Company alone, excludes the Publick from a Traffick with almost the half of the trading World; and such a Traffick too, as would take off all the Woollen Manufactures,

(48)

factures, that the whole *British* Dominions could spare; and tho' no Rule is more certain than that the Quantity of our Exports makes our national Wealth, yet the Company neither export what they might of Woollen Goods themselves, nor suffer their Servants or others to do it for them.

Why then should we suffer such loud Complaints of the Decay of our Woollen Manufactures, or why should we hinder the *Irish* from working and selling theirs, when the Way to dispose of them is so easy and obvious? Must three Kingdoms suffer for the paltry Advantage of a private Company, who have already been amply rewarded for all the Services that they have done.

Necessity has been alledged to excuse the doing of many unjustifiable Things, and however Necessity might be pleaded for establishing this Company with these restrictive Privileges; yet these Privileges ought not to continue when the Necessity is removed; for Trade is the
natural

[49]

natural Right of Mankind, and this Trade to us is the Life and Soul of all others, and therefore our People ought not undeservedly to be prevented from carrying it to it's utmost Extent.

Should the Company give way to the general good, they might still do it with Advantage to themselves; for they would have a Right to Satisfaction for any Benefit the Publick should receive from their Forts and Settlements. And that, together with the Advantages they have already received, and the Security they would receive by this Scheme, for the Re-payment of their Capital and Interest, would be a full Recompence to them.

If this Trade was open, as there would be Vent enough for the Manufactures both of the *English* and *Irish*, the former would have no Cause of Jealousy against the latter, but both would be ready to assist each other to extend their Trade to the Utmost. In the mean Time there is no Reason that the *Irish*, all Things con-
sidered,

[50]

sidered, should be in a worse Condition than the *Scots*.

It is well known that the Riches of the *Irish* have always centred in *England*, and it is most certain that if an open Trade and an Union with them, would enable them to gain more than they do at present, it would be so much the better for us, as so much more Money would necessarily be spent among us by the Attendance of their Quality and Gentry on our Court and Parliament. It would therefore be hard to assign a good Reason why we should not take them into the Union, and give them the same Privileges with the rest of the King's Subjects.

We united with *Scotland* for Political Reasons, some of them perhaps none of the best, and yet we have hitherto refused to take in *Ireland*, though there cannot be the Shadow of a Reason against it. The Union opened our Plantations to *Scotland*, and I think they ought not to be shut from *Ireland*.

What

[51]

What led me into this Subject was the Consideration that an Union with *Ireland* would increase our national Strength, and make the general Burthen still the lighter, as the *Irish* would be brought in to contribute their Share to our Taxes; it being but reasonable that for equal Privileges, they should bear equal Burthens, which though it might be computed at a Sixth, yet if it be computed but at an Eighth of *England*; it would amount to a Million Sterling, and would make a great Addition of Strength against the common Enemy.

Let us now enquire who could complain of any Hardship, or fancy themselves any Ways aggrieved by the Tax we have been proposing.

The Land Owner, who now pays even less than 12 *d.* in the Pound, will have no occasion to complain, who tho' he pays more than usual, yet pays no more than his Neighbours, and by being eased of all his other Taxes, will be a considerable Gainer upon the Balance; and as for all the rest of the Land

G 2

Owners,

[52]

Owners, they will find themselves greatly relieved as they well deserve, having been for so many Years so heavily and so unequally loaded.

The Farmers are a very considerable as well as a very valuable Body of Men, and ought to have no just Cause of Complaint; and when we reflect on the Deliverance they will have from the great Tribe of heavy Taxes they now pay, such as Malt, Hops, Salt, Soap, Starch, Leather, Candles, Windows, Tobacco, Sugar, and all Sorts of Grocery, and Spicery, and many others that I cannot at present recollect; and besides all this, a great Reduction upon the Price of Labour, they will find 12 *d.* in the Pound a very reasonable and easy Composition.

The Tradesmen and Shopkeepers will find their Stock so much increased, and the Price of Labour so much lowered by lowering the Prices of all their Goods, and by lowering of Servants Wages, and by their Exemption from all other Taxes, that their Profits will increase

[53]

increase much more than the Tax they pay will amount to.

Even the monied Men would have no great Reason to complain, if in the Wages they pay, and the Necessaries they buy, they should find a Shilling go as far as 16 *d.* does now, which would undoubtedly happen if such a Scheme as this should take place. And if they should think it a Hardship to be charged with the Additional Duties, they may easily remedy themselves by disposing of their Money in Trade, whereby they would gain more and pay less.

The Place-Men and Pensioners, who now pay 4 *s.* in the Pound, cannot think the additional Duty any Hardship upon them, as they will find themselves not only exempt from all other Taxes, and intitled to all the other Advantages proposed by this Scheme; but will have 12 *d.* in the Pound abated of what they now pay to the Land-Tax only.

But it may be objected on the Part of
the

[54]

the Stockholders, that they are intitled to Indulgence as having advanced their Money upon the Faith of Parliament. But they ought to consider how long they have been fattening upon the Poverty of their Neighbours; and how reasonable it is that after so much Indulgence, they should bear an equal Share of the Burthen; that they have been all along subject to Customs and Excises, and other Taxes, and that this Tax is intended as a Composition for all others, and will be the best Security they can possibly have for the sure Repayment of their Principal and Interest; add to all this, the great Advantages they will receive, by the cheap Rents they will pay compared with Shopkeepers, and by lowering the Price of all Necessaries, and by the other Savings under this Scheme, and then even the additional Duty will appear to be no Injury to them.

Perhaps the Lawyers may think it a Hardship to pay to the full for their Chambers and their Professions too,
when

[55]

when at present, they pay nothing for the one, and but a Trifle for the other. This may perhaps be a Means to prevent their accumulating Wealth as fast as they now do. But as it puts them upon the same Footing with the rest of the King's Subjects, neither will they have any Room for Complaint.

There is another Body of our People that I have proposed to tax, who have hitherto escaped; and I believe every one will agree with me, that if it could be well brought about, they ought to bear their Share of the common Burthen, and these are our unmarried Servants at Wages, whose Insolence, Wantonness, and Extravagancy, deserve Correction, as being beyond any Thing that is to be met with in any other Country.

To these People the vulgar Expression may well be applied, That they are better fed than taught; but even these cannot be hurt by this Tax, for they will save more in the few Necessaries

[56]

ries they buy, than the amount of the Tax they will be obliged to pay.

But if taxing of them should be a Means to promote Marriages among them, as it certainly would, that alone would be a sufficient Reason.

But the great Difficulty may be said still to remain, how this Money is effectually to be raised? For I am well aware, that an Attempt was made towards a general Tax in the first Year of the late Queen *Anne*, and that it did not answer the Purpose.

What that was owing to, is not worth our while at present to enquire; but perhaps the Act itself may point out the Defects of it.

In any Law for raising of Money, if proper Methods be not prescribed for putting it in due Execution, it will be but of little Avail; and the Want of prescribing such Methods seems to be the grand Defect of that Act.

But

[57]

But the Wisdom of Parliament can never find it difficult to bring about what is so much within it's Power, and has it's Foundation upon Principles so just and equitable, and therefore I would only beg Leave to throw out some Hints, to shew how easily the Thing may be done, and submit the rest to the Judgment of our Superiors.

Suppose a Vestry was ordered to be call'd in every Parish in *England* in the *Easter Week*, I think it is at present usually done to chuse Church-Wardens, and that all the Housekeepers, under severe Penalties, were obliged to bring in writing under their Hands, to the Church-Wardens in the Vestry, an Account of their several Estates, and the yearly Produce thereof, and of their several Incomes and Earnings, according to the several Classes above specified. The Tenants and Farmers to give an Account of their Landlords, and the yearly Value of their Tenements, and the several Masters to give an Account of their Servants and of their yearly Wages,

H

and

(58)

and of what Bachelors or single Men lodged with them or worked for them.

The Commissioners to see this Act duly put in Execution, to be nominated in the same Manner as the present Commissioners of the Land-Tax, and to meet the last Week in *May*, the last Week in *August*, the last Week in *November*, and the last Week in *February*, of which publick Notice to be given.

The Accounts to be delivered to the Church-Wardens should specify the Names and yearly Values of the several Farms in the Parish which each Man owned, and the yearly Value of the Tenement he occupied, and that his Profits and Earnings in his Trade, or Profession, or Office, or Business, did not in the last Year, or at an Average for the three last Years, exceed such a Sum, and that the Interest of his Money over and above what he owed at Interest, and desperate Debts, did not exceed so much, and that his Pension or Annuity, was so much and no more;
and

(59)

and that he had such Servants at such Wages, and that he had such Lodgers and Journeymen or Workmen belonging to him.

The Church-Wardens to call to their Assistance the Officer of Excise of their District, and to charge every Owner of Lands at 2 s. in the Pound, and every Occupier at 1 s. except where the Owner became an Occupier by the Tenant's breaking or throwing up his Farm, or other unavoidable Necessity, and did not inhabit; then such Owner not to be charged for Occupation, and Persons in different Businesses to be charged for each Business, and the Master to be charged for his Servant, Journeyman, and Lodger.

Every Person earning, receiving, or possessing 40 l. a Year, or any Sum not exceeding 45 l. to pay 4 l.; or any Sum above 45 l. to pay 2 s. in the Pound; all inferior Tradesmen to pay as before directed, and all Servants, single Men, and Lodgers, to be charged upon the

H 2

Master

(60)

Master with whom they worked, or to whom they belonged, and every Bachelor Master to pay one half Additional Duty.

But the Lawyers, Physicians, and Surgeons, being separate Bodies, and formed into Societies, should be taxed thus; every Doctor of Laws, Serjeant at Law, Barrister at Law, Chamber Council, Advocate, Conveyancer, Commissioner in any Court of Equity, Steward of Court Leet or Court Baron, Physician or Surgeon, or Persons practising as such, and gaining in Fees or other Profits any Sum under 80*l.* in the Year, to pay 8*l.* or any Sum under 100*l.* to pay 10*l.* and so to pay an Increase of 40*s.* for every 20*l.* he gained.

Such as belonged to any of the Societies of the Law, or College of Physicians, or any College in either of the Universities, might deliver in their Accounts to the respective Societies to which they belonged, and take from thence Certificates of such Accounts being delivered, to be produced in their several Parishes, which

(61)

which Certificates should specify the Particulars of such Accounts.

Every Attorney, Solicitor, Proctor, or other Person practising in the Law, and gaining by his Profession any Sum under 50*l.* a Year, to pay 5*l.* or under 60*l.* to pay 6*l.* and to pay 20*s.* for every 10*l.* more he gained, and to give an Account thereof to the Society or Parish to which he belonged, and to procure a Certificate thereof from either to the other.

No Lawyer, Physician, or Surgeon to pay less than 8*l.* nor any Attorney, Solicitor, Proctor, or Person practising in the Law, to pay less than 5*l.* and all the Bachelors in these Professions to be charged with the additional Duty.

And in order to prevent the Frauds of Persons that would undervalue their Annual Income, and that no Person might go untaxed, every Person inhabiting any House or Tenement, Shop or Warehouse, within the Bills of Mortality, of the yearly

yearly Value of 6*l.* or any Sum under 9*l.* should be charged with 20*s.* except he made Oath and verified to the Satisfaction of the Commissioners, that he had a Right to be excused on some of the Accounts before-mentioned. And every Person inhabiting a Tenement, Shop or Warehouse of 9*l.* or any Sum under 12*l.* a Year, to be charged not less than 50*s.* except he made Oath as aforesaid; and for every House of 12*l.* a Year or upwards, the Occupier to be charged with no less than one Third Part of the yearly Rent, unless he made Oath and verified to the Satisfaction of the Commissioners that such Third ^{was} ~~is~~ more than 2*s.* in the Pound of ^{his} ~~was~~ whole Annual Income.

In every other City, Town-Corporate, or trading Town, every Person paying 3*l.* a Year Rent, or any Sum under 5*l.* should be charged with 20*s.* except he excused himself as above; or paying 5*l.* a Year Rent, or any Sum under 8*l.* to be charged not less than 50*s.* except the excused himself as before; and
for

for 8*l.* or any Sum above, to be charged not less than one half of such Rent, unless it should be made appear that such half was more than 2*s.* in the Pound of his whole Annual Income as aforesaid.

The Church-Wardens to make two fair Copies of the Inhabitants Accounts, and to deliver one of them to the Officer of Excise within a Week, and the other to the Commissioners at their next Meeting, and where the Church-Wardens or Officer should have Cause to suspect that any Person had not given in a full Account of his Income, they might surcharge such Person, and give him Notice thereof at least six Days before the Meeting of the Commissioners, who should examine all Parties as they saw Cause, and their Determination to be final, so as not less than seven Commissioners were present thereat.

And in regard it might be difficult to come at the Knowledge of the Earnings and Incomes of many of the Inhabitants,

(64)

tants, the Commissioners, before they acted, should first take an Oath to judge impartially, and should then sit *de Die in Diem*, and have it in their Power, upon reasonable Cause of Suspicion, to oblige them to produce their Books or other Vouchers, or to give them such other Satisfaction as they should think necessary.

The Penalties in Case of falsifying such Accounts, should be very severe, because of the Difficulty of the Discovery. In Officers, Place-Men, and Pensioners, it should be an absolute Forfeiture of their Places and Pensions: In Attornies, a Disability to practise, and in monied Men, a Forfeiture of the Money not discovered; and above all this, every wilful Concealment under this Law, should be liable to a quadruple Forfeiture, one half to the Officer of Excise, and one Moiety of the other half to the Increase of the Tax, and the other Moiety to the Poor of the Parish, and the Concealer for ever incapable of any Office or Place of Trust
or

[65]

or Profit under the Government, or any other Person.

The Church-Wardens to be Collectors, unless the Vestry should think fit to add more, and the Parish should be answerable for them all, and the Collectors to have for copying the Accounts and Trouble of Collection 3 *d.* in the Pound.

The Commissioners having settled the Accounts of each Parish, should deliver one Copy thereof signed by them, to the Collectors, who by Virtue thereof, should collect the first Quarter forthwith, and another Copy so signed, to the Receiver-General appointed by the Crown, and if any Person should refuse or neglect to pay upon Demand, upon Complaint to any Commissioner, he to grant his Warrant to distrain.

The Penalties for not delivering in the Accounts to the Church-Wardens, and all other Penalties, should be levied by Warrant of the Commissioners, and
I all

[66]

all Disputes touching Distresses made thereon, should be determined absolutely by them.

The Collectors to call Vestries the first Week after every Quarter-Day, and there to produce the Accounts of the former Quarter, that in case there should be any Deficiency in their Payments, the Parish might make good the same, either by a Re-assessment or by the Taxation of new Inhabitants; and every new Dispute arising at such Vestry, to be settled by the Commissioners at their next Meeting for that Quarter, in manner as before.

The Receiver to appoint a Day for his Receipt the last Week in every Quarter, and the Money he should pay forthwith into the *Exchequer*, and to have 2 *d.* in the Pound for his Trouble, and to allow the Commissioners Clerk 2 *d.*

From these Hints I make no Doubt, but such an Act of Parliament might be framed as would effectually charge all these

[67]

these Persons, so as that the necessary Supplies for the yearly Service, might be raised within the Year, and every Man of Ability in the Kingdom obliged to contribute his Share thereto.

And as my Intention has been to make this Tax as equal as possible, I would have the Poor's Tax settled upon this Plan; for I never yet could see any Reason, why the Owner of an Estate in a Parish, should not be as much concerned to take Care of the Poor there, as an ordinary Inhabitant, who by all his Labour and Industry, may scarce be able to support himself and Family.

Upon this Plan, the Poor's Tax which is so much complained of, would not only be laid more equally, but the general Burthen of it would be much lighter, as well on account of the Number of Contributors, as that the great Increase of our Trade would find Employment for all the Hands capable of working.

If a Scheme of this Sort was to take
I 2 place,

[68]

place, it would hardly be conceived what prodigious National Advantages would accrue to us, besides the particular Relief to our landed Men, our Merchants, and our Poor, and this without doing any Injury to any Person whatever.

Let it be considered that the present National Debt is computed at above sixty Millions, and that more than double that Sum has been paid and consumed in satisfying the Interest, and that we are still borrowing from Year to Year, and as the Necessity of borrowing is like to continue, the Interest of Money will of course advance, without any reasonable Prospect when any of our Debts are to be paid, and then let any Man judge whether it is not Time to put an End to such a devouring Method of Taxation, and try some other.

The National Calamities which the Continuance of our present Method of taxing must in a Course of Time necessarily

[69]

rily produce, as it must make a good Man tremble at the Apprehension of them, so it must naturally lead him to think of some Means to prevent them before it be too late, and if any Hints I have now thrown out should answer the Purpose, I should think the Pains I have taken well rewarded.

As a Tax of this Sort has never yet, that I know of, been offer'd to the Publick in the Manner this is propos'd; I grant there may be Deficiencies in it which cannot be discovered 'till a Trial be made; for there can be no Room to doubt but that wicked People would use all their Arts to avoid the Payment of this Tax, as well as others, and it will be impossible to guard against all their Frauds and Evasions till they appear.

It may be objected that the Power propos'd to be lodged in the Commissioners, of calling for Vouchers, &c. is too great; but when we reflect on the many Arts used by wicked Men to avoid equal Payment

[70]

Payment of Taxes, and that this can happen but once in a Year, perhaps but once in a Man's Life-Time, and that it stands in lieu of a Multitude of Oaths taken now at the *Custom-House*, and elsewhere, such Power will be unavoidable through the Necessity of the Thing.

The honest Man, even though he should be suspected, will find no Difficulty in clearing the Truth of his Income, and the Knave cannot be sifted too closely, in order to extort a Discovery of the Truth from him, and even if his Cunning should prevail against any Inquiry, yet the alternate Charge upon his Shop, Warehouse, and Habitation, will in some sort reach him.

This Tax upon Shops, Warehouses, and Habitations, is only intended to reach such as by Art might evade the more equal Tax of 2s. in the Pound, and therefore perhaps it would not be amiss if they were taxed higher, to oblige the Parties indiscriminately, upon their

[71]

their Oaths, to shew the true Amount of their Incomes; the Proportion of the Tax between the Houses in *London* and those in the Country Towns, is proposed only by way of Specimen, being such as appeared to me reasonable, upon Consideration of the different Values of *London* Houses, and Houses in the Country Towns, and the different Expences of living in the different Places.

It may be observed, that for the Encouragement of the inferior Class of Manufacturers, I have proposed to tax them very low, and when it shall appear from the Experience of a Year or two what their Tax may produce, they may still be more or less relieved as there shall be occasion.

I propose the additional Duty of 1s. in the Pound upon Bachelors, not only with a View to promote Marriages and the Increase of Families, which are so essential to the Welfare and Prosperity of a Country, but because a Bachelor is at much less Expence in living, and
can

can much better afford to pay 3 s. than a married Man can 2 s. and I charge mornied Men, Pensions, and the Salaries of Place-Men, with the same additional Charge, as some Restraint upon their Luxury, the natural Effect of Affluence and Idleness, and to induce them to dispose of their Money in some way of Trade.

I have heard it much objected, that a Tax upon Servants would not answer any Purpose; because in Effect it would be but a Tax upon the Masters, as the Servants would raise their Wages in Proportion to the Tax they pay; but I think the Provision made to tax single Men out of Service will obviate that Objection. Besides, as to the Servants in *London*, they are so numerous, and the Tax proposed so low, that it would not be regarded by them, and the Country Servants would find it much more for their Interest to pay 5 or 6 s. in a Service, than 8 s. out of one.

Let us now take a short View of some of

of the Advantages that would accrue to the Nation if a Scheme of this Sort should prevail.

And from what has been said, it appears that such a Tax would be the most equal, the most easy, and produce more Money than any Tax that has ever yet been raised, with this great Advantage above all others, that we should not only have no occasion to borrow more Money, but in seeing the publick Debts daily lessening, we should have a pleasing Prospect before us of seeing them all one Day paid.

Instead of the great Tribe of Taxes that every one now pays, here would be but one Tax with which none would be charged but such as did, or ought to add somewhat each Year to the national Stock; and therefore the Labour of the Poor is left untouched, no less than 600,000 Families being exempted from paying any Tax at all.

And the Families intended to be charged,

(74)

charged, would not only find a great Abatement in the Quantum of their Payments, but also great Ease and Peace of Mind in their Manner of paying; for they would find themselves quite disengaged from a great Number of Oaths that now serve to put the Knave in a better Condition than the honest Man. They would find themselves also out of Danger of a great many Penal Laws, which have been sometimes put in Execution to serve very bad Purposes; their Times of Payment would be settled, and the Sums certain; and their Houses, Shops, and Warehouses freed from a Search and Inspection, which too often proceeded rather from the Pride, Petulance, or ill Nature of the Officer, than any real Cause.

This intended Tax would abolish all the Customs which our Merchants have been complaining of for near sixty Years together; and in Consequence thereof, all the Frauds and Abuses relating thereto; all vexatious Law Suits, under Pre-
tence

(75)

tence of such Frauds, all Equivocations and Perjuries attending such Law Suits, and numberless other Evils of the like Sort, which have been the Ruin of many Families, would entirely be at an end.

But besides the Customs, the Tax now proposed would take away our Excises, which have been so long and so heavily complained of. It is impossible sufficiently to point out the Mischiefs that the Excises have done our Poor, as the Bulk of the Excises are paid by them. The oppressive Consequences of the Excises to the Poor cannot clearly be discovered, though they are sufficiently felt; it being agreed that our Poor pay on the Excise Account, about three Times as much as the Government receives; and some have not scrupled to affirm, that they pay much more; nor is there any other way to account for the Differences in the Price of Necessaries between us and *France*, but from the fictitious Value that our Excises and Customs have put upon our Necessaries; it being notorious

K 2

that

(76)

that *Britain* has a much greater Abundance of almost all the Necessaries of Life than *France*, because *France* is frequently forced to buy Bread, Butter, Beef, Firing, and many other Necessaries from *Britain*.

But of all the Excises, that on Salt is the very worst, because it absolutely disables our Poor from having any Fish Provisions; it hinders the Farmer from improving his Lands, and is prejudicial to Navigation and particularly that great Branch of it the Herring-Fishery; it likewise disables the Poor from laying in such a Stock of Bacon for their Winter Provisions, as almost every Poor Family requires.

The Tax now proposed, besides delivering the Poor from the Customs and Excises, would also take away the Coal Duties, which would lower the Price of Coals to the *Londoners* one Third, perhaps one half of what they now pay; and how great such a Relief would be, must needs be well known to all who
remember

(77)

remember the dreadful Miseries the Poor about *London* endured in the hard Winter of the Year 1739.

There is also another Advantage would accrue to the Poor, as well as to the Lawyers and the Publick in general, and that is the taking away the Stamp Duties; these Duties are in their Nature as unequal and grievous as any, because they put the Poor Man to the same Expence to recover a small Sum, as they do the rich Man to recover a large one, and they greatly discourage the former from seeking Relief against the Frauds and Oppressions of the latter.

Even the *Post-Office* so necessary for the general Commerce of the Nation, would then be greatly reduced. The Charge of the Conveyance of Letters would be no more than the necessary Expence of the Office would require, and would be so much the less as there will be an End of the Abuses in franking Letters; nor do I know any Office for Taxes necessary to be continued, except the Excise upon Ale, &c.
during

(78)

during the War, and until we see somewhat of the Event of this Law, and the Hackney-Coach-Office, so necessary to correct the Insolence of those unruly People.

All our unequal, heavy, and grievous Taxes being thus taken away, both Rich and Poor would find equal Benefit; for the Price of Necessaries must of Course fall with the Fall of Taxes; a low Price for Necessaries must make Labour cheap, Cheapness of Labour would bring our Goods cheap to Market, and enable us to recover those Markets we have lost; a quick Sale of Goods would create more Business, find more Employment for our Poor, and consequently enable them to live more comfortably; all this would lessen our Poor's Rates, increase our Rents, cause them to be better paid, and of course increase the Value of our Lands.

The Government would undoubtedly be great Gainers by such a Tax, as well on Account of the Civil List, as on the Publick

(79)

Publick Account; for the cheaper Goods are bought, the farther the Money goes that pays for them, and 800,000^{l.} then would be more than a Million now.

All Tradesmen would then be upon an equal footing, as there would be an End of Smuggling, which has been the Bane of so many Thousands; for Smuggling must cease when the Customs are abolished; the *French* would not be able to give us an advanced Price for our Wool, when they could find no Markets for their Manufactures.

Our Tradesmen and Merchants would then increase ten fold in Number, and each Man's Stock, having no Customs to pay, would be double to what it is now, and all would be vying with each other who should sell the cheapest.

The Cheapness of Necessaries would put upon us doing something in the Herring Fishery which has been so long neglected, owing to the high Expences of our Navigation, but might then be easily

[82]

certainly use all the Arts we could to smuggle in Wool from *France*, or any other Country that could furnish us, in order to make the most of a Trade so useful and beneficial.

What the *Scots* and *Irish* have already done with regard to the Linnen Manufacture, and what we ourselves are doing in that of the Silk, shew plainly, that when the abolishing of the present Taxes shall have made Navigation cheap, Necessaries cheap, and the Price of Labour cheap, our Manufacturers are so much more skilful in the Improvement of Arts than the *French*, that our Goods will be much better than theirs; and if we cannot make them cheap enough to vie with them in foreign Markets, we can make them too cheap for them to pour in any upon us, and consequently save the Money they use to drain from us on those Accounts.

But what is of the greatest Consequence is, that there will be in these three Manufactures about a Million of Hands, earning a comfortable Subsistence, that are now
more

[83]

more or less an Expence to the Publick; and the Publick will not only gain what they shall save by being thus eased of that Burthen, but will also gain the Value of their Labour, which will amount to many Millions; and this Advantage will be double to us, as it will deprive the *French* of the same Profit, and equally increase their Publick Burthen.

In short, when our Labour, our Necessaries, and our Materials shall be rendered as cheap as they may be, and, as they would be upon taking away the present Taxes, the Advantages that would accrue to the Publick thereby, would be so many and so great, that they will be easier conceived than described, and therefore I must leave them to the Reader's Imagination.

But here a Difficulty occurs, that it will be necessary to remove, our present Taxes do now find a comfortable Subsistence for great Numbers of Families, which will want Employment, when

L 2

the

[84]

the Taxes are demolished; and indeed it is but reasonable, that such as have spent the best of their Days in the Publick Service, should have some Provision made for them.

Suppose then that such of them who have acquired by long Service, Places of Trust and Profit, which require much Labour, Care, and Diligence, in the Execution, were to have Half-Pay allowed them. I make no doubt but such a Recompence would be thought sufficient for their past Services, as it would enable them to end their Days in Ease and Quiet.

As for inferior Officers, who are young in the Service, and have the World before them, if a Year's Pay was given upon their Dismission, to such of them as deserved well, it would be sufficient to put them in some creditable way of Business, and much better than a precarious Dependance upon the Will and Pleasure of others.

If

[85]

If any Offices or Places have been created out of the Publick Taxes, which were originally intended to be mere *Sine Cures*, surely it will now be thought high Time to demolish them, and the Persons who have enjoyed them will be content to depart quietly with what they have acquired so injuriously.

After all the Officers are provided for, an Union with *Ireland*, though the War should continue, would create a considerable Sinking Fund for reducing the Publick Debts, if we might presume to make use of an Expression which hath been so often and so highly profaned.

And this Fund would be greatly increased if the Government was to create negotiable Bonds or Notes for such a Sum as should be thought proper, carrying Interest at three *per Cent.* and payable by the Receiver when called for.

Such Bonds or Notes with their Interest, being made a legal Tender of any Debt or Tax, would open the *Misers Purfes*

[86]

Purses, and create a Currency in the distant Counties where Money is so scarce, and thereby promote Trade and make the Payment of their Taxes much more easy to them.

We find by Experience how convenient and useful Bank Notes are; but these Bonds or Notes would be much more useful than Bank Notes, or even Cash itself, because Cash lying by, brings in nothing, but these Securities would pay for their keeping.

These Bonds or Notes, to circulate the more of them, might be for any Sum so low as five Pounds, and the Money arising thereby might be applied towards the Payment of the Publick Debts, and the Accounts to be liquidated in Parliament every Year; but to enlarge further upon this Subject would be foreign to my present Purpose.

Upon the Whole, as our Taxes have continued for so great a Number of Years, in so unequal, burthensome, and
grievous

[87]

grievous a Manner, and as the Load is now become so heavy, that it may be difficult to carry it much longer; and as a Method is here proposed to make the Burthen more easy by making it more equal, what should hinder us from making the Attempt, or from whence should any Opposition be expected.

It can hardly be supposed that either House of Parliament would oppose a Scheme founded upon such just and reasonable Principles, especially where their own Interest is so nearly concerned, as well as the Interest of the Publick.

The Gentlemen in the present Administration stand so well in the good Opinion of the Publick, that if such a Law should be proposed, their Credit would be too sacred to be risked by opposing it, in Favour of a Method of taxing so partial and unjust, and which has nothing to countenance it, but a Custom begun in bad Times, supported by bad Men, and founded upon bad Principles.

His

