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*No 32*

A  
**VINDICATION**  
 OF THE  
*Conduct of the Ministry,*  
 IN THE  
**SCHEME of the EXCISE**  
 ON  
**WINE and TOBACCO,**

PROPOSED  
 Last Sessions of PARLIAMENT:

WITH  
 A General EXAMINATION of the  
 REASONS which determined the said  
 MINISTRY to it; the Consequences and Events  
 it would have had.

ALSO  
 The MOTIVES which engaged the MINI-  
 STRY to lay it Aside; with the Objections of  
 those Political Writers who oppose the Govern-  
 ment: And Reflections on other Faults imputed  
 to the Ministry.

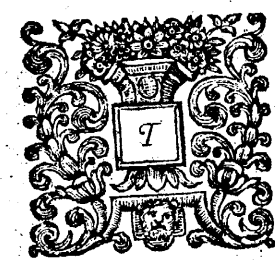
LIKEWISE  
 The Natural Inferences which may be drawn from  
 every particular Fact; and from the Whole in  
 General

L O N D O N:

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TO THE  
**READER.**



*THE Hearts of all those who are interested in the private Affairs of the Nation, ought to be unalterably fixed upon the Truth. The Scheme of the Excise, proposed last Session of Parliament, which several Writers have turned according to their proper Ends, and secret Views, makes the principal Object of this Treatise, for which Cause I undertake to discuss, fundamentally, this Subject; also the Motives which determined the Ministry to drop this Project, that*

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every one may have a just Idea of the Design of the Ministry, in the Rise and Fall of the said Scheme; by which, with the Reflections which shall be made thereupon, it will be easy to decide if the Ministry be Praise or Blame-worthy.

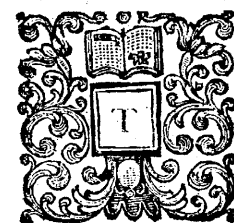
The many and various Writings which have appeared, within this short Time, on this Subject, have obliged the Author to treat it in a more ample Manner, in order to eclipse the Sophisms, and improper Comparisons, which often disguise and darken both Truth and Justice.

The Author declares himself, with all the possible Sincerity, to have been no ways animated by either Parties, to this Undertaking, but that it is entirely ex proprio Motu.

A



A  
VINDICATION  
OF THE  
Conduct of the MINISTRY.



THE Scheme of the Excise on Wine and Tobacco, being entirely dropp'd by the Ministry for the Advantage of Peace, we are not to write, at present, on that Subject, but only in Vindication of the Minister in the said Scheme, from which the principal Motives of Blame, imputed to him, were drawn; and altho' the Scheme was explained by the

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the Ministry, as also by the opposite Party, after a very sensible Manner, that the Nation might be thoroughly instructed of its true Motives; notwithstanding the Confusion, and different Interpretations, which a great Number of Writers have brought in, sometimes with Appearances of defending the Ministry, sometimes of the opposite Party, they either destroyed entirely the true Motives and Consequences of the said Scheme, or turned them into metaphorical Meanings, or directly contrary to their own: Therefore, I shall begin to canvass over again, as succinctly as possible, the Motives, and the Objections, for and against the said Scheme, because it was that occasioned all the Grievances.

The Scheme in Question was only this; *To change the Method, hitherto practised, of collecting the Duties*

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*Duties laid on Wine and Tobacco in Great Britain.*

This Proposal proceeded from Three Motives, as appears by what has been published on this Occasion.

The first was, *The Interest of the Nation.*

The Second, *The Abuses and Frauds committed, by Reason the present Method is not sufficient to prevent them.*

The Third is, *The Obligation the Government lies under, to prevent, by an effectual Remedy, an Irregularity, advantageous only to a few dishonest Men, and of great Detriment to the Nation.* This is what the Proposer of the Scheme intended.

The Ministry thought it necessary, for the Interest of the Kingdom, to lay on this, and other Duties, in order to defray the necessary Charges of the Kingdom, both

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both at home and abroad ; to maintain and protect the Liberty of its Commerce, its Rights and Privileges, and to secure itself from the dangerous Attempts of the neighbouring Powers, and keep them within the Bounds of their lawful Rights : The Ministry, I say, thought fit, for these just and necessary Ends, to lay on these Taxes ; and being farther convinced, that the Exigencies of the State had been increased by unforeseen Accidents and Events, therefore it was become necessary to have Recourse, not only to extraordinary Land Taxes, but also to considerable Loans, which are now very burthenfome to the Nation.

Now the Ministry assert, That if the late Scheme, proposed to collect the Duties on Wine and Tobacco, was used with all the Equity the Law requires, it would enable the Government to lay aside  
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the Land Tax intirely, and also partly to discharge the National Debt by a yearly Payment of Part of its Capital ; by which Means the Interests the Nation now pays would be considerably lessened.

The Frauds which are committed in different Ways, and which it has not hitherto been possible to prevent, have pointed out the Necessity of a Remedy. Some of these Frauds are *General* and others *Private*.

The *General Frauds* on Tobacco are committed after it has been Exported out of *England*, and the Drawback allowed ; then it is privately brought back again and landed, whereby the Government is defrauded of the whole Duty. This is done with Vessels of about eighteen or twenty Tonns Burden, which bring it back from *Holland*, and other Places that it had been Exported to ; and it is certain, that

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by the great Precautions these People use, who carry on this smuggling Trade, not one out of twenty of these Vessels is taken.

The *Private Frauds* committed on Tobacco, are done by the small Weights they make use of to weigh it when it is Imported, and according to which, the Merchant pays the Duty: But when it is to be Exported, they get it weighed with great Weights; by which Means the Crown becomes lyable to the Difference of the Weight, and so payeth a much greater Sum in Drawbacks, than what the Duty amounted to which it had received.

But another Fraud which ('tis said) is visibly committed, is, that the Merchant Imports his Tobacco into the Kingdom extremely press'd, and lighten'd of its Weight, by the suppressing of Part of its natural Substance, occasioned by the Force of the Pressure; and they  
Export

Export it moistened and wet, to give it the greater Weight, and by that Addition to get a greater Drawback.

The Fraud practised on Wines is of two Sorts; the first and most considerable is by the vast Quantities of Wines Imported in the Kingdom, by Vessels of about eighteen or twenty Tonns Burthen, which come all along the Coasts of this Island during the whole Course of the Year, but especially in the Winter; and the said Wines are put on Shore in the Night time, and immediately carried farther into the Country.

A second kind of Fraud is known to the whole Town; and it is by a Composition that is made of several Ingredients, the *Juice of Elder Grains, Wild Mulberries, and Cyder*, which sell to the Vintners at a third or fourth Part cheaper than Wine sells at; and they, in their  
B 2                      Retail

Retail, sell it mix'd with Wine, for real Wine, as many People complain they do, and especially the Wine Merchants.

I have expos'd this Fact here, such as it is really said to be, and the Proposer says they amount to the Loss of no less than 4 or 500,000 Pounds *Sterling per Ann.* to the Profit of those who adulterate the Wines, and to the Detriment of the State.

The third Motive is the absolute and indispensable Obligation the Government, and the Nation, lies under to remedy Abuses as hurtful to the State, and to every one in particular, as they are blameable for their Injustice, and their different Iniquities. These are then the Reasons which seem to have determin'd the proposing to alter the present Method of collecting these Duties (as being insufficient) into a new one capable of

of suppressing and preventing Abuses and Frauds.

The opposite Party were for rejecting this Proposition for different Reasons, taken from *the Law of Nations*, which I shall mention with all the Circumstances that attend them; but it will be proper, before I enter upon them, to know what is the Quality of the Proposer, his Functions, and his Duty; and those of his Opposers, and the different Interests of each of them.

The Proposer is a Minister of State, and First Lord of the Treasury, who, in that Quality, is indispensibly obliged to have an Eye upon, and prevent the embezzling and wasting of the National Revenues; and not only so, but he must preserve them as a sacred Trust committed to his Care, in Conjunction with the other Lords of the Treasury, to provide for the Emer-

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Emergencies and Security of the Nation; so that he being well assured of the Wasting and Loss of Part of these Revenues, by the Frauds that are committed, he can neither tolerate nor suffer them, but he must be guilty of a criminal Prevarication, and also become responsible to God, and Men, for the Prejudice thereby done to the Nation; so that his principal Duty, and his own Honour, oblige him to find out a Remedy that may put a Stop to, or prevent these Sorts of Misdemeanors: That is what he intended to do by putting this new Scheme in Practice, which he proposed as the only sure Means for the obtaining that End; and this is what we design to examine.

The opposite Party seems to be composed of *Vintners* and *Tobacconists*, either of *London*, or of about fourteen Burroughs that send Mem-  
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bers to Parliament, and these have been joined by the City Members.

The Truth is, as appears by the Pamphlets and Writings published on both Sides, that this Party is protected by Persons of Distinction. The Political Writers insinuate this by their bitter and injurious Expressions; so that it may be said, this Body is composed of three Branches. It is needless to enlarge on the Difference of their particular Interests; I shall only say that the first is bent on preserving the present Method for their own Interest: The second is bent on the same Design from the Fears that have been instilled into them; and the third also, through a Spirit of Contradiction.

The Writers, on both Sides, own the Reality of the Frauds; the Merchants themselves do not deny it; so it shall hereafter be taken for granted.

Before



Before I enlarge on the Opponents Reasons, I shall mention here (that I may omit nothing) a preliminary Objection alledged by one of their Writers, which deserves our Attention.

He said, *Where's the Need of altering the present Method into a new one? Frauds are committed only by the Unfaithfulness of the Custom-House Officers; you need but change them, and put faithful ones in their Room, and thereby you will have no Need of altering the Method of collecting the Duties!*

To this I answer, That this Expedient is not sufficient, and could only remedy the lesser Part of the Frauds on Tobacco, and not the greatest, nor those Frauds committed on the Wine, but only on the weighing of the Tobacco when it is Entered, which is done by the small Weights. That's all the Benefit that could be expected from

from those uncorruptible Officers; but for the main of the Fraud on Tobacco or Wine, by Means of the Importation that is made by the smuggling Vessels on the Coast, loaded with these Commodities from different Places, and which are landed in the Night Time, is so vast and considerable a Fraud, that the Detriment it does to the State is incredible: It is this which the Custom-House Officers, were they twenty times more numerous than they are, could not prevent, how diligent and faithful soever they were; nor could the Custom-House Barges, or Vessels, be of great Use, so great are the Precautions of the Smugglers, and their Associates on Shore.

People may judge, from former Experiences, what is done now-a-days in this Commerce of Iniquity!

About four Years ago the Prisons in *London* were full of Smugglers; the Law was then very severe against them: When they were taken in the Fact, they were imprisoned till they had payed a considerable Fine, their Ships and Cargoes were condemned; yet this rigorous Proceeding did not hinder their Ships and Vessels from covering the Seas, and hovering round our Coasts, only for this Reason, that there was not one in twenty of them taken; which Number, at present, is certainly far greater, their Goods being now only confiscated, and not their Persons.

The Business now is to examine whether the Method which was proposed to collect these Revenues would answer the Ends: That is, Whether it can remedy and prevent all Kinds of Smuggling and Frauds, and whether any other Method could

could produce this good Effect as certainly as this can.

It was proposed to collect, by Way of *Excise*, the Duties on Wines and Tobacco, as the Duties on Malt and Beer are now actually collected.

Every candid Man must agree ('tis said) that it is the only Way to collect them, with Equity, on Wine and Tobacco, and to prevent Smuggling and Fraud.

That it is the only Means to prevent Smuggling, by Reason the Smugglers, who bring those Wares to our Coasts with these Vessels, will find no Buyers, because of the Surveying at the Merchant's Ware-Houses, Cellars, &c. and by Reason of the informing of those Wares, when in private Person's Hands, the Smugglers being thereby obliged to take their Goods home again, the Buyers and Sellers shall be obliged to forsake this

Commerce, and fair Trading will revive again.

The same Thing will happen with Respect to those who brew adulterated Liquors; the Retailers will buy none of it, because they must be obliged to pay the Duty for this drugg'd Stuff as regularly and fully as if it was true and real Wine.

Yet, a more weighty Reason is, that then they could sell no Liquors as Wine, without a Permit from the Custom-House; nor could the Retailers buy it unless they declared the Seller: By this Means the Brewers of these Compositions must forbear to make them, and the Nation, nor the Publick, could no longer be cheated; whence we must conclude, that this Method is the only one capable to remedy these Abuses.

This Principle, and the Necessity there is to redress Abuses of this

this Consequence, being once admitted, what Objection can there be in accepting this Method, if it is not in other Respects contrary to the Liberties and Privileges of the Nation?

It is certain, with Respect to Vintners and Tobacconists, that the Survey that was to be made once in two or three Days, or more or less frequently, according to the Character of the Merchant, will give them a little more Trouble than they have now, when there is no such Visitation. But what does this Visit amount to? Why, only to this;

The Merchant keeps, or ought to keep, a particular Register Book, wherein all the Merchandizes that were liable to pay these Duties were entered; the Officer was to examine this Book to prove the Stock and Sale of them, and was to write them in his Book, that the Duties

ties might have been payed. This is done in a Minute, and then the Officer goes away. What harm could this have done to the honest Merchant? Why, none at all, if his Books are regular: None then but the unfair Trader can dread it, because he can conceal none of the Goods in his House by Permit, and that what is brought there in a clandestine Manner must be easily discovered: But let him trade fairly, and he will find the Benefit of it; for instead of this trifling Visit, or Search (which, however, is absolutely necessary) he will reap infinite Advantages by it, as I shall shew in the Sequel.

Some People have endeavoured to give this Search a most ridiculous Extension, saying, *It was to be made by Night, as well as by Day*, which is very false, as appears from the Practice; for these Searches are made in the Day-time,  
after

after which the Merchant is not obliged to open his Cellar, nor Ware-House, again.

Lastly, what can the Vintners and Tobacconists complain of, when they are in no worse Case than the Brewers, Maltsters, &c. whose Tranquility, or Fortune, are not disturbed nor aggrieved by these Searches? Nay, further, as these Duties cannot be fully levied but in this Manner, the Interest of the Nation ought to be preferred to the small Inconveniencies of a few private Persons; and it were absurd to think otherwise, the rather because, with the most Part of those that complain, these pretended Inconveniencies are only a Pretence to prevent the Discovery of their prohibited and secret Commerce.

Their Topicks for opposing the new Method consisted, First, *In that they dreaded* (knowing the  
Expe-

Experience of Excise Laws) an Extension of these Laws to other Merchandizes.

Secondly, That this Extension must have been prejudicial to Trade, either by lessening the Consumption of such Merchandizes as would be liable to the Excise, or by exposing the fair Trader to frequent and arbitrary Searches of the Officers, and to the Determination of Commissioners, who may be turned out at Pleasure, and from whose Decision there is no Appeal.

Thirdly, That the Extension of these Laws must necessarily have increased the Number of Officers, and their Power, which is inconsistent with the Principles of Liberty, on which our happy Constitution is founded, and must also deprive the English Subjects of some of these valuable Privileges which have hitherto distinguished them from those of the neighbouring Nations.

Fourthly,

Fourthly; The last Objection is, That the daily Visits of the Excise Officers must have been detrimental to the Merchants, because they may thereby take Cognizance of the Secrets of their Trade, and take Advantage from that Knowledge to the Merchant's Prejudice.

These are the most considerable Allegations of the Opponents, and are also the Substance of their Grievances.

To the first Objection it was answered, That the Term of Extension of the Excise Laws is not applicable to the present Case, because it presupposes either a new Law of Excise, which certain Goods, or Merchandizes, shall be liable to, or that some new Burthen will be added to the Law already established. This is not at all the Case, but only to change the present insufficient Method into a new one capable to recover

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the Duties due to the State, by Way of Excise, which is the only effectual Method to obtain these Ends, and which adds nothing to the Duty of Import settled by Law on the said Merchandizes.

A Distinction ought to be made between the Law itself, and the Execution of that Law: The Law which laid the Duty on the Importation of Wine and Tobacco, remains wholly as it was; the Duty is in no-wise altered nor increased: Now, as the Bill only relates to the Execution of it, howsoever it is executed (provided it be done with Equity) it can, in no Sense, be conceived, or understood, under the Term of Extension, or of a new Law.

To which we add, That this Method was in no-wise prohibited by any of the Laws of this Realm, and that it was the only sure one for the Good of the State, and of the

the Nation, and the most equitable and advantageous for the fair Merchant.

It was the most sure, because the Duties of the State would have been regularly paid, at the same Time that the Sale of the Goods was to be made, and that the Abuses in general would have ceased.

It was the most equitable, because the Merchant, or Vendor, was not obliged to pay the Duty, but in Proportion to his Sale, and a small Duty on entring his Goods; whereas, by the present Method, he is obliged to pay the whole Duty on the Entry, which is very considerable, especially on the Wines, which often turns four, and spoils in his Ware-House, whereby the Merchant not only loses his Purchase Money and his Charges, but also the Duty of Import, which he paid at the Custom-  
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House, in which the present Method is too severe: How many Wine Merchants have been ruined by this? Whereas, by the new Method, as the Merchant was only obliged to pay in Proportion to his Consumption, if his Wines should happen to spoil, he was exempted from paying the Duty of Import. Whence we conclude, That the present Method is very hurtful to the State, and to the Traders, and that the new one would have been very advantageous to both.

This Method alone was capable of remedying these Abuses, because by the Searches and Permit of the Goods, it would have fixed the Duties of the State, it would have hindered the Retailers from buying of the Smuggler, or Runner, and these finding no Vent for their ruined, or sophisticated Goods, would have ceased to run or make any; and by this Means, this Scheme

Scheme would have answered all the happy Ends, and been a Remedy for all these Evils.

The second Objection of the opposing Party, which said, *That this Extension would be prejudicial to Trade, by lessening the Consumption of the excised Commodities.* It contains four Heads.

We have already answered, that as, in our Opinion, that Extension does not exist, that Expression could not be admitted.

The first of these Heads (may be answered) is a Doubt proceeding from an imaginary Fear, contrary to Reason and Evidence; the contrary being proved by the Exemption from paying the Duties of Import, and by being dispensed from the Risque of paying the Duties of Wines that shall happen to spoil in the Merchant's Hands, which being very advantageous (as has been said) gives the Merchants such

such Ease, as will infallibly increase the Number and Extent of their Commerce.

Secondly, With Respect to the Wine, the composed Liquors ceasing, its Consumption will be much greater, and the Retail more considerable; that follows in Course.

As for the Consumption of Tobacco, it must be of the same Advantage to the Merchant, at least, as that of the Wine, and this Trade of greater Extent abroad, because of the Exemption of the Duties of Import.

With Respect to the Officer's Search, which is the second Head the fair Trader will be liable to,

The Answer is, That Taxes being absolutely necessary for the Support of every Government, there must also be Officers to collect them, otherwise the Laws would be of no Effect, and the Nation

Nation without Supplies; and it is for that Reason, that Custom-house Officers are appointed to collect the Duties of Import, and the Officers of Excise to receive the Duties of such Goods and Commodities which are vended and consumed within the Realm: But the Power of the latter is neither of greater Extent, nor more absolute within their Districts than that of the former. The Custom-House Officer has Power to visit, search, rummage, and open all the Cupboards, Trunks, or Lurking Places of a Ship, before any Thing can be taken or landed out of it. In the Laws of Excise, the Merchant, whose Commodities are liable to this Law, must put them in a certain Place which the Excise Officer is empowered to search, in the same Manner as the Custom-house Officer, can visit a Ship; the Retailer, or Merchant of Commodities



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dities liable to the Excise, is subject to Penalties, in Case he delivers or gives in false Accompts. The Trader is liable to the same Penalties in Case of fraudulent Entries: The Ship is the Merchant's Warehouse; the Shop or Cellar is that of the Vendor or Retailer: So that by this new Method, there is no Manner of additional Charge laid on the fair Trader more than in the old one; and there is no other Difference in it, but that it will prevent the Abuses committed to the Prejudice of the Nation.

It is answered to the third Head concerning the judicial Determination of the Commissioners, and the Privilege of being tried by Juries.

That the greatest Privilege of *Englishmen*, in the Administration of Justice, was to be tried by impartial and upright Judges: That  
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it is true, that the Trials by Jurymen are always conformable to Equity; but, nevertheless, the Legislature thought fit, with Respect to Taxes, to wave the usual Method, to the End that Controversies that should arise on Account of the said Taxes, might be sooner determined, and without Charges. The sole Motive for this Method was, the Advantage of the Subjects themselves.

The Success of this Method, can be proved by the numerous Examples we have of the Taxes on Lands, Windows, and those made in Favour of the Church, the Poor, for mending the Highways and Bridges; for the Wages of Workmen and Servants; to settle the Small-Tithes between the Clergy and their Parishioners, and others of that Kind, which fall under the Cognizance of a Justice of Peace, or must be decided by  
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the Commissioners thereto appointed, or by the Justices of Peace, at the Quarter-Sessions.

Now this Method is so just, and so necessary, that in one of these Cases, viz. that of small Tithes, wherein the Vicars have their Option to plead in the Court of *Exchequer*, there have been above a thousand Law Suits in a very few Years; and several of the Parties chose rather to give up their Rights, and pay what was demanded, than go on with their Law Suits, because of the great Expence and Trouble they must farther have been exposed to; so that the most favourable Method for the Subject, is that in which Justice is speedily administred, and without Charge, as by Commissioners, where the Parties have equally Satisfaction, as they have from the Juries; and are not liable to lose such a vast deal of Time, nor be at

at so great Charges, as they must necessarily be at, in the ordinary Course of a Law Suit.

This Difference of Jurisdiction did turn-intirely to the Advantage of the Subjects. Whether by what has been now demonstrated, or because the Commissioners are empowered to lessen the Fines, and which they always impose proportionably to the Abilities of the Transgressor, and not to the Crime. Instead of that, Juries are obliged to condemn the Criminal to the Penalty inflicted by the Laws, without any Alleviation: And it must also be granted, that scarce any have been chose to fill these Posts, but Men of Capacity, and well worthy thereof, by their Integrity and good Character. It is also for this Reason, and the sudden Discharge of the Parties before them, that they have the Power to judge these small Matters without Appeal.

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In Respect to the last Point, in which the Opponants alledge, that *this Method would encrease the Number and Power of Excise Officers, which is contrary to the Liberties of the Subjects.*

It is answered, that the necessary addition'd Officers, would not exceed an *Hundred and fifty* for the whole Kingdom, and the City of *London*, and some Clerks and Ware-House-Keepers. That such a small Encrease could not perplex the Nation, nor infringe its Privileges. That, as it was absolutely necessary to have Officers to collect the Duties of the State, no smaller Number could be taken to collect such as are laid on these Commodities through the whole Island; that every one must know that those Officers being paid by the Nation, they must respect the Merchants whom the Duty of their Office obliges them to visit. That their Behaviour towards the Brew-

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ers, Malsters, Distillers, &c. is a sensible Proof of these Truths. That these Officers are well assured, that if they committed any Insult in the Discharge of their Office, they must be severely punished, and turned out of their Posts. Thus this Objection, far from having any Foundation, is opposite to their own Principles, because this Nation (as all others) being unable to maintain their Rights, Privileges and Prerogatives, unless it be by receiving the Duties of the State, laid on it for that Purpose; the Officers who procure the Receipt of the said Duties, do, consequently, contribute to maintain these Advantages, in which they find their own Interest (being *Englishmen*) instead of being an Obstruction to them.

The last Objection of the Opponent's is, *That the Visits of the Excise*

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*Excise Officers will, in other Respects, be of great Prejudice to them, because these Officers may take Cognizance of their Trade to their Prejudice.*

To this it is answered, That the Duty of these Officers gives them no Inspection over the Commerce, or Correspondencies, of the Merchants, any farther than with Regard to the Commodities of the Stock or Consumption of these Goods, to recover the Duties of the said Wines and Tobacco, which is done upon the examining of a particular Registering-Book, which the Merchant, or Vendor, keeps on purpose for that End, and is distinct from his Journals, or Cash-Book, which he is not obliged to shew to the Officers: Thus their Power being restrained in this Manner, that Fear, which is the Motive of the Objection, is without any Foundation.

Lastly,

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Lastly, it has been said, besides, in Favour of the Opponents, That the Mystery of the Wine and Tobacco Trade was known to every one, seeing it consists only in Buying and Selling; that, indeed, it is with them, as with other Merchants, who can Enter nothing regularly without declaring it to the Custom-House, and that this is the chief Matter, tho' it is of no great Consequence, as is very evident.

The Excise Officer was still of less Consequence, with Respect to the fair Trader, none but the Smuggler had Reason to fear, in Case he did continue his Frauds; for by this new Method (if he had forbore his Smuggling) far from receiving any Prejudice by it, he would, on the contrary, reap great Advantages from it, as has been shewed before.

It is easy to know, by examining every Objection with its Answer,

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swer, whether it is just, and if the Means the Opposers make use of, are not Pretexes rather than Reasons: Nevertheless, to render the Question perfectly obvious, I reduce it to three Propositions, which contain the Objections of both Parties.

The First is, *Whether the ancient Method was insufficient?*

The Second is, *Whether the new one was sufficient, and if any other could be sufficient?*

The Third is, *Whether it was contrary to the Liberties of the Nation?*

These three Propositions contain three Principles, which are the Foundation of them.

The First is, *That the Duty we are speaking of, is laid on for the Support of the Nation.*

The Second is, *The Necessity there is to collect the said Duty.*

The Third is, *The Embezzlement that is made of this Duty, by Fraud*  
and

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*and Artifice, to the Detriment of the Nation.*

These Three indisputable Principles being laid down, the indispensable Obligation of the Minister, and the Wisdom of Government, did require him to correct these Abuses, and to suppress the Use and Practice of them, with infinite Care and Attention, for two Reasons that admit of no Reply.

The first is, That Malversations of this Consequence hurt the State, either with Respect to the present Relief of the Nation, or to the future Emergencies, which are yet unknown, for want of Opportunities, which, however, may happen very soon.

The second Reason is, That by tolerating these Sorts of Abuses, those who commit them grow bolder, and encrease them; and those who are not used to them,  
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will attempt to venture and defraud like the first; and the Revenues of the State being thus exposed to Plunder, there always results very pernicious Events from it, and dangerous Abuses, most difficult to be amended. Therefore the Government, by a wholesome Policy, ought to remedy these Abuses, in their Infancy, as much as possible; and the Nation ought to desire it, as it must be the Source of all their Advantages and Tranquillity; so that if the present Method of collecting the Duties is insufficient, there is an indispensable Necessity to remedy that Insufficiency by a new one, unless we would oppose the most essential Interest of the Nation.

Now, it cannot be denied, without Partiality, that the present Method is insufficient; for it is impossible for the Officers of the Customs to prevent the smuggling  
of

of Wine and Tobacco, which is done by Night on the Coast, by the Smugglers Vessels that are contrived on purpose for such a clandestine Trade, nor the composing of the sophisticated Liquors that are made, how faithful and diligent soever they be; by reason of the Precautions and Measures of those who drive that fraudulent Trade, as also these of their Associates and Abettors, who remain here on Shore: Nor could the Custom-House Vessels prevent it, tho' they were in far greater Number. The certain Experience we have quoted of former Frauds on the same Subject, demonstrate it evidently; and it would be a Folly to pretend to find out a Remedy by the present Method. There are, besides, a Number of Frauds committed by different Arts, which the present Method cannot remedy, as will be more fully demonstrated hereafter.

The second Proposition is, *That the new Method is sufficient*, which I shall prove.

The great Design of the Smuggler (who having received his Drawback on Tobacco, or has a Mind to defraud the Nation of the Duties, his Wines, or Brandy, are liable to pay) is to sell his Goods wholesale: In order to this, he applies to several Retailers or Vendors, to whom he sells his whole Cargo, that he may go presently back, and return with a fresh one. These Vendors having bought a Cargo, carry it immediately from the Coast, and then retail it to the Publick: So that to stop this Fraud, you must suppress the Source of it; and there is no Way to do it, but by hindering the Retailer from buying, and that cannot be done, but in searching his Stock; whereby it will follow, that the Retailer being a-  
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fraid to buy, the Smuggler will be obliged to leave off his fraudulent Import.

But some may say, If the Smuggler does not sell to Retailers, he may sell to private Persons. That is what cannot be, because private Persons taking only as much as may serve their Families, the Sale would take up so long a while, that the Smuggler must infallibly be detected: Nay, this last Case is merely impossible, because the Smugglers who come on the Coast, never land their Commodities till they have sold them, either on Board, or by Samples carried on Shore; this is positive Matter of Fact. Therefore it must be concluded, that the present Method is insufficient, and that the new one is the sole, and only one, that can remedy these Abuses.

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The third Proposition is, *Whether the new Method was contrary to the Liberties and Privileges of the Nation?* And that is the main Point.

Naturally speaking, it is demonstrable, that it was only contrary to the Liberties, and unlawful Privileges of the Smugglers, and that it had no other Design than to preserve those of the Nation; for could any one say (unless he had a Mind to be taken for a Madman) that an Addition of an hundred and fifty Officers in *England* could be able to distress the Nation? Even tho' there were five hundred, nay, a Thousand more; to say they could do it, would be an Absurdity that would shock any judicious Person!

But what is more surprizing, is, to see that these Stratagems have seduced, not only a small Number of the Nation, but also many

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ny of Rank and Quality have been caught like Birds in a Snare.

It is, notwithstanding, from this Scheme, the opposite Party draw all the supposed Motives of their Grievances; for all foregoing Pretexts they had laid hold of against the Ministry, were looked on as insolid, and therefore neglected, which is also a Reason for my centring on the exact Detale of the same Scheme; thereby to consider whether the Blame imputed to the Ministry be just or not.

The extraordinary and violent Causes which were indirectly insinuated against the Ministry, were either the Ministers proper Interest, or that of some particular Person; or the Intention of destroying the Privileges of the Nation; some, or all these, say they, were the Motives of bringing in the Scheme. Now let us argue a little hereupon.

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As to what concerns the private Interest of a Minister, or of any one else whosoever, the Lords of the Treasury are accountable ; it is they who dispense the Receipts for the Remittances made by the Receivers, consequently the Augmentation the Scheme would have produced, could not have been turned to the Minister's private Profit, nor to that of any particular Person ; so this first Argument cannot take Place.

As to the second, *viz.* The Design of destroying the Privileges ; What Resemblance has this to Truth ? There's not one but must be sensible he extravagates, if he should think that an hundred and fifty Excise Officers could have troubled, much less destroyed, the Privileges of Millions of Persons, naturally bold and couragious, which a formidable Army would not so easily effectuate.

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There is yet another Reason renders the Argument entirely ridiculous, which is, That the Ministry, as well as the whole Government, cannot hurt the Liberties and Privileges of the Nation, without hurting themselves and their Posterity, the Laws being common to all the Subjects, and executed equally against all ; so that when they mind the Good of the Nation, they mind their own proper Good, and when its Hurt, their own Destruction. Can any rational Man then think they designed to hurt themselves ? That's gainst Reason,

Now let us lay aside these Imaginations, and come to real Facts, which might naturally seem to have occasioned the Project now in question.

The first was the Prejudice the Nation suffered by the Frauds, which run away with a great Part

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of its Revenue: Now, I ask, if it was incumbent on the Ministry to remedy this? None but will agree to it, it being a Duty its Charge imposes on it; and, besides, the Tenderness it owes for the Good of the Nation, Justice and Honour engage it: Now, the Motive of that Project being so advantageous for the Nation, and so equitable in itself, the Conduct of the Ministry could not have been more laudable, nor more meritorious.

It remains to be considered, If, in Truth and Reality, the Execution of that Project would have been hurtful to the Nation.

Sometimes it happens, that, altho' a Minister were never so careful, so well-meaning, so able and experienced, that the Events of his Designs may not always chance to answer his Ends; or it may happen, that the Execution of them produces Effects he did not at all foresee,

foresee, or so much as think on; and for both these Events he is certainly excusable, if he directly applies a Remedy, because the greatest Man is not infallible.

But as to the Project in question, as all its Events are known, it is very easy to form a Judgment of them; for which Cause I won't repeat the all-sufficient Reasons above-mentioned, which every one may recollect; and what ought to decide it entirely, is, the Example we have before our Eyes of the Manner of collecting these Duties, that are liable at present to the Excise, and which are of pretty long standing; where the Merchants, who pay these Duties, no ways complain of the Proceeding of the Officers; neither does the Publick complain of the Form of collecting them, from which this undeniable Consequence follows, viz. That those who were to be

settled for collecting the Duties on Wine and Tobacco, not acting but according to the same Law, neither Merchant nor Publick would have been more troubled than at present: None who will be at the Pains to reflect, but will agree to this; so that the Excise, far from being any ways troublesome to the Nation, was, on the contrary, advantageous to it.

Now, notwithstanding the Wisdom of the Project, and the Advantage it was to the Nation, the Ministry was content to drop it, when he found that one Part of the Nation seemed to be uneasy, and opposed it; for which Cause the House was desired that the Decision of it might be remitted to Vacation Time, only that there might be no more Questions about it: So the Motive of dropping it cannot be attributed but to the Ministry's Attachment to the Country, which  
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made it prefer the Tranquility and Peace of those who were alarmed, before the Prejudice that Fraud occasioned, considering, justly, that Unity in the Country was preferable to the Remedy of Fraud, notwithstanding the incontestible Necessity of applying a Remedy to the latter.

But, perchance, the Enemies, accustomed now to turn ever thing to the Ministry's Disadvantage, will say, It is not the Love the Ministry has for the Country, it was Fear was the Reason of dropping it: But that's what no Man, of good Sense, can give Ear to, because the Nation is too much refined, and Justice too rigorous, for any criminal Enterprize to take Place; so the Minister, for these Reasons, as well as on Account of his natural Stedfastness, had no Occasion for these childish Fears, proper only for timid Souls.

And

And altho' the dropping of the Project was an Action which ought to have gained both Love and Respect to the Minister, yet his Enemies, forgetful of both Truth and Justice, which ought to be the Objects of every Man's Actions, made ridiculous Trophies of Victory, either with Design to insult him personally, or to encourage those who had been seduced by their artificial Talents, or with Design to seduce others.

Here the opposite Party demonstrates, to the Life, its Character and Intentions, for had it objected against the Project, thinking it disadvantageous, why did it insult the Ministry when they dropped it? And why did it kindle anew, in all publick Writings, what was extinguished? Is that for the Good of the Nation, as they always insinuate? No, that's directly contrary to Reason; for the Good of  
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the Nation consists in Peace, and the Conservation of its Privileges: And as the Excise was supposed to hurt both these (which, however, is false) when it was dropped, the opposite Party ought to have been contented, having attained to the Height of their Wishes; What was the Meaning then of this extravagant Proceeding? No other, but to irritate the Minds, by making Use of the Term of the Project of Excise, as of an Instrument proper to provoke Dissention, and entertain continual Division, and perpetual Jangling, in the Bosom of the Nation; behold what their only Object was; for the Project of the Excise, as well as the dropping of it, was their least Concern, notwithstanding the great Rumour they made about it.

Let only that Project of Excise be impartially considered, the Cause which brought it on, the  
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Conduct of the Minister in proposing it, and, finally, all that passed till it was dropped, every where you shall find, Justice, and the Good of the Nation, the Principles they acted by. Reflect only on the Motives of dropping the Project, there you'll find every where Greatness of Thought, Tenderness and Good-Nature, all closely accompanied by Justice, because the Peace and Tranquility of the Nation was preferable to the suppressing of Fraud: The more curious Men shall endeavour to fathom this Subject, the more they shall find the Minister Praiseworthy.

The opposite Party, so much accustomed to contradict and condemn all Decisions of the Government, did also cry out loudly against the Continuation of the Duty on Salt.

Now,

Now, to understand rightly the Justice of continuing that Duty, must be considered the forced Necessity the State lies under of collecting Sums to supply the extraordinary Charges, which the present Situation of the Affairs of *Europe* indispensibly require, for maintaining the Glory and Good of the Nation: And as these Charges could never have been supplied but by Taxes; finding, therefore, a Duty on Salt, which, for just Causes, had been before imposed, and was very regularly and orderly collected; this Collection was found to be legal and convenient to be continued, for two Reasons: The First, *Because that Duty is payed universally over the whole Nation, and, that it costs but little to every one in particular*; which are two Things every wise Government ought most to mind, when obliged to impose, or continue

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tinue Taxes. Nevertheless, the opposite Party is pleased to charge that prudent Decision, in the very Circumstances now related, of Injustice; and would have preferred the borrowing of Sums, in order to increase the Debt of the Nation, only with Design to bring it in Discredit: Behold what their View was, *viz. To have the Pleasure of condemning, with just Title, the Conduct of the Government.*

In fine, The Pretext, in general, of the opposite Party is, That the Tax confines the Liberty of the Salters, in the Collection, and their Number being considerable, the Consequence of it proves hurtful to the Nation.

But this does neither deserve minding, because the Receivers of this Duty being accountable to the Lords of the Treasury, and they again to the Government, the Duty  
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is collected with Exactness, so that no Favour can be had to any; for this subsisting, no Compliance is to be expected at the Hands of the Salters: On the contrary, they ought to be opposite to the Ministry, because that Collection, which deprives them of the Duty they are obliged to pay, engages them to Sentiments of Revenge, and by these Means, to join the Interest of the opposite Party, which is almost but natural; for Experience teaches us, that all the Taxes, over the whole Nation, upon the People, far from begetting Creatures to the Government, produces but Malcontents, and frequently open Enemies. It is true, the Necessity of imposing of Taxes is troublesome, yet, so very necessary, that without it no State could ever subsist.

It was by these above-mentioned laudable Maxims, that one  
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of the opposite Party composed, lately, a Pamphlet, Entitled, *A Review of the Project of the Excise; by Way of Instruction to the Representatives, and Representatives, in the next Election.* But, as it is easy, for clear-sighted Men, to distinguish good Designs from bad, they will find here enough to guard themselves against Cunning and Artifice.

F I N I S.

ERRATA.

*Page 12. Line 4. for the Wine Merchant, read the fair-dealing Wine Merchant.*