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OBSERVATIONS

ON THE

EFFECTS OF THE COAL DUTY

UPON THE

REMOTE AND THINLY PEOPLED COASTS OF BRITAIN;

TENDING TO SHOW,

That if it were there removed, the industry of the people would be excited, the prosperity of the country promoted, and the amount of the revenue augmented to an astonishing degree.

BY

JAMES ANDERSON, LL.D. F.R.S. F.A.S. S. &c. &c.

AND

EDITOR OF THE BEE.

It cannot be supposed that the parliament of Great Britain will ever lay any sort of burdens upon the united kingdoms, but what they shall find of necessity at that time, for the preservation and good of the whole; and with due regard to the *circumstances and abilities of every part of the united kingdoms.* TREATY OF UNION, art xiv.

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ADVERTISEMENT.

THE following ESSAY was inserted, verbatim, in the Bee, [No. 107.] A few copies of it are thrown off by itself, for the conveniency of those who do not take in that Work, and who may wish to investigate this question, peculiarly important on the present occasion, when an unexampled scarcity of that necessary article, conjoined with a want of other fuel, occasions such an alarming prospect to all the inhabitants in the remote parts of Scotland.

OBSERVATIONS

ON THE EFFECTS OF THE COAL DUTY, &c.

No maxim in political economy can be less exceptionable than that which I have chosen as a motto to this paper; nor could any thing tend more to the aggrandisement of a nation, than a strict adherence to the principle here inculcated. In that case, the amount of the revenue would be augmented, while the prosperity of the people would be increased in an equal degree. I am aware, indeed, that it has become the fashion of late, to inveigh against taxes in general; and to hold out to the public, the great amount of the present revenue of Britain, as a demonstrative proof of the oppression under which the people groan, and to represent that as an unavoidable cause of general poverty. But in few cases could men have reasoned more unconsequentially; because incontrovertible facts may be brought to prove, that nearly the reverse of this is the truth. The experience of all ages sufficiently shows, that wherever a people have afforded a great revenue, in proportion to their whole numbers, these people were in thriving and prosperous circumstances; and wherever they are poor, abject, and oppressed, the amount of the taxes they pay is next to nothing. Spain, for example, is at present a poor country,—the people are oppressed with taxes, which are levied from

[4]

them with all possible severity; yet in spite of all that squeezing and oppression, the total revenue raised from them does not amount to ten shillings a-head. France was also loaded with severe taxes, and the people, comparatively with some other nations, were poor; and they never afforded a revenue, exceeding on an average of the whole kingdom, fifteen shillings a-head. Britain is in circumstances greatly more prosperous than either of these countries; and she affords a revenue of about forty shillings a-head: and Holland, still more wealthy, taking its whole extent, than Britain, pays, of public taxes, to the amount of more than L. 3 a-head. The proportional revenue, therefore, yielded by a state, is indeed a much clearer indication of the riches or poverty of its people, and the general prosperity of the nation, than any thing else.

I do not say that taxes can never be burdensome or oppressive to the people; for well I know that this may be the case; but that, when they are oppressive, they become in general unproductive also: I do not say that if taxes are burdensome and oppressive, they will not tend to make a people poor; but that if the people are poor, the amount of the revenue produced by these taxes will be proportionally insignificant: I do not say, that if taxes are high, and the sums of money levied from the people great, this will be a *cause* of wealth; but only that it will be a certain *indication* that they are wealthy. I beg these distinctions may be adverted to.

From general, let us proceed to particular facts. The total amount of revenue drawn from the city of London, considered by itself, is upwards of L. 10 a-head of all its inhabitants; while the average of duties paid, all over Scotland does not amount to fifteen shillings for each person. But will any one pretend to say, that the people

[5]

of London are poorer or more oppressed with taxes than those of Scotland in general? London is the centre of commerce and of wealth; Scotland is comparatively poor, and the taxes there more severely felt than in London.

Let us go still nearer in our inquiry. The revenue afforded by the different parts of Scotland is extremely dissimilar; and the taxes are much more severely felt in one part of the country than another. In Edinburgh, Glasgow, and Paisley, for instance, the people, in general, are wealthy; they live well; entertain elegantly; carry on business with spirit; and discover no symptoms of being borne down by the pressure of taxes. But along the western and northern coasts of Scotland, the people, in general, are poor, dispirited, oppressed; and every tax they pay is squeezed from them by a compulsory force, like that of separating the marrow from the bones. Now, which of these two classes of persons pay a revenue of the highest amount? The following facts will answer this question.

In the year 1775, a committee of the House of Commons having been appointed to inquire into the state of the British fisheries upon the west and northern coasts of Scotland, and to report to the House, soon discovered that the general poverty of the people was the principal obstruction to a prosecution of the fisheries. The consequences of this poverty, as affecting the revenue in particular, are pointed out in the following forcible terms:

“Your committee, willing to afford every possible light to this House, respecting the situation of that country, have examined certain accounts referred to them, viz.

[6]

"An account of the duties of customs paid or collected in the counties of Argyle, Inverness, [Cromarty, Nairn, Moray*,] Sutherland, Caithness, Orkney and Shetland; as also the nett amount of the said duties, distinguishing each county and port, from the year 1774 to the year 1884."

They then state the items of the account, which are here omitted as unnecessary; and taking the average of these ten years, they thus proceed:

"Your committee can hardly exhibit a more deplorable state of a public revenue. It appears there has been annually collected for customs in six [nine] counties, more extensive than all the rest of Scotland, on an average of the last ten years, L. 5073 : 12 : 0; that the expence of collection is L. 5167 : 19 : 0; and that an actual loss has accrued on this branch of the revenue, of about L. 94 : 7 : 0 a-year †. An account of the duties of excise has been called for; but not yet presented to the House; but so far as your committee can judge from analogy, they have little reason to expect a more favourable result from their inquiries respecting the excise than the customs ‡."

There never was a fact respecting the history of finance laid before the public more striking than that which is now under consideration; or one from which more important conclusions may be drawn respecting legislation and the good government of a state.

It is here made apparent, that a country being more in extent than the half of Scotland, and inhabited by above

* These three counties are not mentioned *nominatim* in the report; but they are actually included in it, as they are within the collection of the district of Inverness.

† The loss in the year 1776, by the account, appears to have been L. 4888 : 18 : 2½.

‡ Third report of the committee of fisheries, dated July 14. 1785. p. 112.

[7]

half a million of people, not only does not afford any revenue, but is even a burden upon the other parts of the community. To this let me add, that if the committee had extended their researches into Banffshire, Aberdeenshire, Kincardineshire, and Perthshire, excluding the towns of Aberdeen and Perth, with a small circuit round each; as also to the southern internal counties of Scotland, beyond the coal district, the same result would have appeared.

Since, therefore, there are nearly two-thirds of the persons in Scotland who contribute nothing towards the public revenue drawn from thence, it follows that the whole of the national revenue drawn from that country, is obtained from the small but active and industrious division of it, on both sides of the friths of the Clyde and Forth, which abounds with manufactures and commerce; and which, at the highest calculation, has never been computed to contain half a million of souls, in which places only, the expence of collecting the taxes, falls short of the revenue collected by them. But from Sir John Sinclair's account of the public revenue, [part iii. p. 354.] it appears that Scotland paid in the year 1788, a free revenue to the amount of more than one million sterling, after deducting the expence of collecting. Here, then, we are forced to draw the same conclusion as before. Those in the Hebrides, &c. who yield *no revenue* to the state whatever, are oppressed by the weight of taxes; while those others who yield at the rate of forty shillings a-head, are in thriving and prosperous circumstances; and feel not their pressure in the smallest degree. In short, whatever way we turn ourselves, we find that the prosperity of the people, and the proportional amount of the revenue yielded by them, keep pace with each other. How blindly, then, do those reason, who would persuade the people that the amount of the revenue yielded by us, is a proof

of our national poverty, and a reason why we never can become more wealthy*.

* A writer who pretends to be a leader of the public respecting affairs of finance, and to direct the people as to what reforms are wanted in government, lately laid before his readers a list of the public burdens of Britain, copied from Sir John Sinclair's history of the revenue, part III. p. 164. with many unauthorized alterations, all tending to swell the amount of the account, so that instead of 17,416,052l. of real public revenue raised in Britain, including expence of collection, bounties, and allowances, as it stands in the original, he makes it amount to 31,175,299l. which he closes with this emphatic exclamation, "Thirty one millions 175 thousand 299 pounds taken from the profits of the farmer, manufacturer, artizan, and labourer, is so heavy a draw-back upon the industry of a nation, as to create an absolute impossibility for a people to become rich, while such an enormous sum is annually deducted from the income of their labour and industry." [Edinburgh Gazetteer, No. 2.] This writer, however, had no occasion to stop at 31 millions; for, in the present state of this country, by following the same principles he has adopted in stating that account, he might have very easily made it three hundred millions if he had chosen to do so. For example, Turnpikes, navigable rivers and canals, charitable donations to the poor, public hospitals, &c. make so many items of this account. Now, that the amount of the turnpikes is actually paid by those who travel on the roads; which these levies are raised to repair, cannot be disputed; but it can as little be disputed that the same public pays the hire of carriages and waggons travelling on these roads; why then is the total amount of money paid for the carriage of goods of every kind excluded? In the same manner the lockage dues of canals, and tolls on navigable rivers, cannot be more justly charged than the freight of goods that go along them; and the freight of goods on a canal is no more a public burden, than the freight of goods to every part of the world. If again, the money I give in private charities be accounted a public tax, surely the money I pay for labourers, the rent I pay for houses or land, the expences I must bestow for maintaining my wife and children, and self, which are articles of much more unavoidable expenditure than charitable donations are, ought all to be included. In short, every article of expenditure that can be conceived ought to come into this account. And as the total amount of the account, when thus stated, will always be in proportion to the wealth of the nation; you will thus, by the same mode of reasoning, be able clearly to demonstrate that in a wealthy nation it is absolutely impossible for any one to be rich; but that in a poor country the people must all be exceedingly wealthy. For example, about fifty years ago there was not a single turnpike in Scotland so that that tax, amounting to perhaps 100,000l. a year, was totally wanting. There were not perhaps ten carriages going between Glasgow and Edinburgh in a year, and now there are upwards of ten thousand; and so in proportion in other places, so that the

As it is not easy to trace matters of such a complicated nature as the operations of finance upon industry, and the reciprocal influence of industry upon revenue, it is not surprising that men who have never reflected on these

sum total of money paid for hire of goods and carriages now may be rated at a couple of millions at least. What a miserable state then must we now be in, in comparison of that which we experienced at the former period? How rich must the people have then been, when not a iota on this article was raised on industry? How poor must they now be, when such immense sums are deducted from the income of labour and industry!!!

Such are the ridiculous conclusions to be drawn from the absurd reasonings of ill-informed men, who pretend to judge of matters, with the nature of which they are unacquainted. Nor should I have taken the trouble of exposing their absurdity at present, had it not been with a view to convince many well-intentioned men, that when they suffer themselves to be led by such blind guides, they are in great danger of being drawn on to their own undoing.

In the account above quoted, it is obvious that many of those articles stated as burdens upon industry, are in fact premiums upon it; and are the principal causes of national wealth. Without roads, as was the case fifty years ago, neither manufactures nor commerce could have almost an existence among us; and next to these, canals, we now know, are among the most effectual means of augmenting national prosperity. Even national taxes, strictly so called, when properly applied, stand in the same predicament. Government may be considered, with regard to man, nearly in the same light as centinels appointed, by many classes of wild animals, to watch over their general safety. While these centinels are awake, the others are allowed to pasture in peace and safety; with this remarkable difference, however, between men and other animals, that these centinels have it not in their power either to repress insults committed by individuals upon each other, nor to protect the whole body from external injury. All they can do is to give the alarm when external danger appears, and then to leave every individual to provide for his own safety the best way he can. But with regard to government among men, it extends, not only to the warning of danger from without, but also to the warding it off; not only does it afford protection from foreign rapacity, but also provides perfect security against the injustice of neighbours, the rapacity of vagabonds, and the insults of power. Under the protection of this unobserved shield, every man is allowed to mind his own affairs, in tranquillity and peace; and to follow them in what manner he judges most proper. Were he deprived for a moment of this protecting shield, his whole time would be less than sufficient for guarding his personal safety; and all other business must of course be at an end. At present he has never occasion to spend a single thought on that momentous subject. Government is therefore the source of all industry and wealth, and the

subjects, should often fall into mistakes, when they pretend to decide magisterially upon it. To explain, however, in some measure, to the most ordinary understand-

taxes, which alone can support government, may be considered as the direct parent of every blessing we enjoy.

Allow me to state a single instance, as an illustration of the positions here assumed. The post-office is one of the principal branches of revenue, which derives its organization from the influence of government. Government alone, by possessing the means of directing the scattered efforts of millions of men towards one point, has it in its power to make all those little efforts, which separately would be nothing, when thus united, to become irresistible. If the post-office were annihilated, what would be the consequence? Without a regular government to take charge of such a complicated business it never could have been established. Were individuals left to find out channels of conveyance, the expence would be insuperable; were associations to attempt it, the same objection would remain. The expence would be enormous, the risk infinite; and of course all the channels of commerce would be shut up for ever.

This would be the case even when we consider our own island only; but when we extend our thoughts beyond this island, the post-office opens to our view a scene so immense, so stupendously grand, as to fill the mind with wonder and astonishment. I, for example, put in a dozen of letters into the post-office, at the expence of a few shillings, directed to the most remote corners of this habitable globe, and immediately retire to rest, or play, or the convivial enjoyment of my friend, without the smallest anxiety, well knowing that in my service, men will be employed continually travelling through night and day, for days, for weeks, for months, for years: that the most stormy seas will present no barrier to my commands; that the deepest snows will not interrupt the progress of my messengers; that the bleakest deserts will be passed to fulfil my will: nor will there be any relaxation in their exertions till answers shall be brought back from all the corners of the universe. Had any man said that such a thing could be accomplished by man; before it had been actually done, it would have been declared to be utterly beyond the reach of human powers; yet such, every man in Britain knows is the case; and he regards it not, because this is done with so much ease to himself as never to excite a thought in his bosom. It is government alone, however, which effects this, and thousands of other accommodations to every man; by the means of which he is enabled to carry on his trade with advantage, and to avail himself of his industry. All this it is enabled to do solely by means of taxes.

** It appears by historical records, that in the days of Elizabeth, when commerce was not entirely in its infancy, no letter could be sent between England and Scotland but by occasional messengers; and that the speediest express at that time took twelve days at least to go between London and Edinburgh.*

ings, the manner in which the paradoxical phenomenon I have here stated is produced, let the following fact be adverted to.

Little are many of those who call out loudly against taxes, aware of the infinite benefits he derives from them; or of the dreadful state to which he would be reduced, were he deprived of the resources that these afford to his industry.

The expence of government is another source of clamour to unthinking men in the present day; and the multitude have been taught to believe, that wherever the expence of government is small, the administration is good; and the reverse. This is one of those arguments well calculated to inflame the minds of the people; because every one has a natural propensity to believe, that men who have the handling of public money will misapply it—which is a truth that will not be denied by any thinking person.—That such misapplications may be found in every government, I have no doubt; and in our own as readily as any other. This is a good argument for attention and a careful investigation of particulars: but as to the general argument, which proceeds on the supposition that abuses of any one government must always be in proportion to the expence of it when compared with that of another country, nothing can be more false.

The expence of government must ever keep pace in some measure with the wealth of the people governed; for a very obvious reason; viz. because no man will leave his private business or amusements, when his fortune is such as to permit him to indulge them, in order to appropriate his time to the public functions of the State, unless he shall obtain emoluments proportioned to what he would consider as a sufficient compensation for his time. At the era of the Union, for example, a merchant or manufacturer in Scotland, would have been reckoned a very respectable man, who could afford to spend a hundred pounds a year upon his family; but at the present day it is nothing uncommon to find a merchant or manufacturer there who can spend a thousand pounds a year; and a proportional advance has taken place in other departments. It follows then, that one hundred pounds a year, should, at the Union, have been deemed nearly the same temptation for a man to abandon his private business, and accept of some department under government, as a thousand pounds would now be. Can it therefore be supposed that the same business can now be carried on by government, at the same expence as formerly? That is impossible. Does not every man in Edinburgh know, that the salaries of the Judges were lately considerably augmented; and that they are still so low, that it is with great difficulty government can find an advocate, of abilities, who enjoys good business, that will accept of a gown, till he has either made so much money, or has become so old, as to wish for more ease than he can enjoy while practising at the bar. It is therefore an unavoidable consequence, that in a wealthy country, the expence of government must of necessity be greater in proportion to the functions it has to perform than in a poor one, altogether independent of mismanagement or other circumstances.

[12]

On the banks of the river Leven, in Dumbartonshire; a small valley, not exceeding five miles in length, and half a mile in breadth, there have been established, within the course of ten or fifteen years, manufactures to such an extent, that the duties paid by this small district alone, in the year ending on the 5th of July 1792, amounted to the amazing sum of L. 55,618, 2 s. sterling. This district is not equal in extent to an ordinary parish; and its whole population is about a thousand souls. Here, then, we find that each person pays of public taxes, to the amount of more than L. 55. What a ruinous state must these poor people be in! would our new teachers say. This, they would exultingly exclaim, if the fact had fallen under their notice, must occasion such a "drawback upon the industry of a nation, as to create an *absolute impossibility for a people to become rich*, while such an enormous sum is annually deducted from the income of their labour and industry." But how do the facts tally with their reasoning? So far is it from being an *absolute impossibility* for the manufacturers to become rich, that there never were manufacturers in a more thriving way; nor almost any others in this country who became rich with greater rapidity. In short, here again we might invert the reasoning once more, and say, with much greater truth, "if the manufacturers were not growing rich, it would create an absolute impossibility in them to pay such immense sums to the revenue;" for no art whatever can squeeze a great revenue from a poor and oppressed people.

From these facts may be drawn three inferences of great political importance.

The *first* is, that since it appears that in matters of finance, the real consequence of a measure may be extremely different from what might be expected to result from it, on the first superficial view of the subject, those who

[13]

have not been accustomed to investigations of this nature, ought to be slow in adopting opinions, and cautious in deciding upon them; seeing they may so readily be induced, from a partial view of the subject, to judge erroneously*.

* Tho' I have always avoided to enter on party politics in this miscellany, and of late have waved political discussions of all sorts, with more than ordinary care, in hopes that the natural good sense of the people of this country would bring them to see the futility of those crude notions respecting government which have been so industriously disseminated among them; but finding that these doctrines have been carried much farther than there was reason to apprehend, and that open attempts begin to be avowed towards sapping the foundations of our happy constitution, I think myself called on openly to avow myself a defender of that constitution, under the protecting influence of which, this nation enjoys a degree of prosperity, and its inhabitants a personal safety and political freedom, that never was equalled in any part of the world; and which, if once deranged, there is too much reason to fear might never be recovered again.

No person who has read my writings will suspect that I am likely to become the blind panegyrist of any minister, or the steady partizan of his opponents. With the prosperity or adversity of any party, or the coming in or going out of office of any man, I take no concern; and I cannot but smile when I hear the moral character and immaculate principles of any of these persons, held up to view as objects of admiration to the multitude. If the preservation of this, or any other nation, depended on the virtue of its Ministers, it would soon be at an end. The excellence of our constitution consists in its power of resisting even the influence of vice, and in preserving the rights of men, in spite of the corruption of courtiers, or the venality of the people; for the last, I am afraid, is at least equal to that of the first; and ought to be guarded against with equal care. It is this universal protection our constitution affords, equally against the vices of those of high and of low station, which forms the discriminating feature that distinguishes it from all others that ever did exist; and which I, as a real friend of the people, and a protector of those who know not how to protect themselves, shall endeavour to preserve from every inconsiderate innovation.

It has become of late the fashionable cry that all power ought to be entrusted with the people; as if we were not acquainted with the miserable effects that have resulted from this kind of government, in every State that exceeded the size of a good parish, or possessed the means of acquiring wealth, where it has been tried, from the beginning of the world till the present time.

Others cry loud for a *reform* in parliament. If by a reform is meant such an alteration, either in the laws, or the mode of election, as a change in the circumstances of the country shall have rendered neces-

The *second* is, that since the tax may be light and easy to one part of the community, while it is severe and oppressive to another part of it; and since it will always happen that wherever its pressure is light it will be a pro-

fary, I can understand the meaning of it, and approve the principle. Such alterations have in fact been made, from time to time, in every age; and it is by that means our constitution has gradually attained the perfection it possesses; and, by a continuance of the same practice, can alone preserve it. But when they talk of *bringing back the constitution to its original state, or purity*, I then see that the persons who use that language, either do not themselves understand what they say, or they mean to impose upon those to whom they speak. Every person in the least acquainted with the history of our constitution, knows, that it was originally a most licentious aristocracy, in which the Nobles, then called Barons, were every thing, and the *people* nothing; if the most abject slaves deserve that name. Gradually the *crown* became the protector of the *people*, and emancipated them from that miserable state of political thralldom under which they had so long groined. The monarch and the people, by mutually supporting each other, at length became a counterpoise to the turbulent nobles, and insolent prelates; and, by a series of gradual and judicious innovations, crushed their enormous power, and reared up that constitution of which we now so justly boast. Those therefore who talk of *bringing back the constitution to its original purity* know not what they say; or they mean, by these plausible words, to impose upon the ignorant multitude.

Others talk of a radical reform of parliament, which shall be calculated to guard against *all corruption* in time to come. Such a change would be a desirable reform indeed! but how is it to be done? This they pretend to think would be effectually done, if the rights of election were extended to all the people. There are, I believe, in this kingdom at the present moment, many well-meaning honest men, who seriously believe, that, if this regulation were adopted, almost every political evil that can distress a State, would be instantly removed. I, however, who have for many years past been attentive to the operation of laws, have so often seen, that the effect that resulted from certain regulations has been exceedingly different from what was expected, that I have acquired a degree of diffidence with regard to any great alteration in government, that cannot be easily removed. What might be *all* the political consequences of such a great alteration, neither I, nor any other person, can at present foresee; but that the effects would be very different from what the favourers of this plan seem to expect, requires little political acumen to perceive. I shall endeavour to point out a few of them.

Let us suppose for a moment that the right of electing members of parliament should be lodged in the heads of families, universally, throughout the whole of Britain; as this seems to be as natural a mode of re-

ductive tax, and where it acts as an oppressive burden upon the people, the revenue afforded by it will be trifling and inconsiderable; it would seem that legislators who have a sincere desire to promote the welfare of the

gulating popular elections as any that can be conceived. I shall first consider what would be the effect of this regulation in towns, and next in the country.

In towns, without taking into account the turbulence and dissipation this would occasion, and the difficulty of correcting abuses in the manner of voting, &c. one most obvious consequence would be, that a great manufacturer, who employs many hundreds of hands, would naturally possess the power of giving an equal number of votes. At present indeed, while the demand for our manufactures is such as to exceed our power to supply, and when of course operative hands are so scarce as to require to be courted, this might not be altogether the case; but no sooner would the number of hands be equal to, or greater than the demand for them, than this would be absolutely, and inevitably experienced: for every man that voted contrary to the will of his master, would be turned out of employment.

In the present situation of things the case might be a little varied, but the effect would not be materially different. A discontented nobleman, or person of high rank, who had lost his fortune by gaming or other fashionable extravagancies, and who had not received all the emoluments from the minister that he expected, might demean himself so far, as to become a promoter of societies and clubs among the lower ranks of the people, under the specious pretext of alleviating taxes, and reforming abuses; of which they knew just as much as he should be pleased to tell them. This person, or the minion of a minister, or the beautiful wife of a grandee, by treating them with *extreme respect*, would so effectually flatter their vanity, as to get them to vote, without hesitation, for any person he pleased to recommend.— Other satellites would be employed to flatter and harangue other societies; and so the thing would go on.—Not one of those numerous members of these societies, would know either the talents or dispositions of the person for whom they voted; but the minister, or any other man who thus chose to act, would easily effect his purpose when he pleased.

In the country, matters would be still worse. At present we complain, not without reason, that a nobleman, who by the laws of the land, has no right to vote for a member of parliament himself, should attempt, by creating nominal and fictitious votes, to acquire an undue influence; and the courts of justice have, I think, with much propriety, of late, interfered to check this sort of fraudulent encroachment. But what would happen should this *reform* take place, which so many persons clamourously call out for? Why these nobles and great men would at once be freed from an immense deal of trouble and expence they have

people intrusted to their care, could not obtain a more infallible rule for judging of the beneficial or hurtful tendency of any individual tax, or its congruity or incongruity to the different local circumstances of the country in various places, than to remark what is the *quantum* of the

been hitherto obliged to be at, in attempting in vain, to obtain a degree of influence not one hundredth part so great as this law, at one stroke, would confer upon them. All that the great proprietors of land would then have to do, would be to leave their tenants without leases, as is at present done in many parts of England, from the same motive; and then, if ever a tenant should vote differently from what his landlord wished him to do, he would be sure to be turned out of his farm. Thus would a noble duke, or other person of great fortune, be able, without trouble or expence, to make, *perhaps*, five or six county members when he pleased; so that the frequency of elections would give him no disturbance.—Lesser proprietors, as happened of old in the infancy of our constitution, before the principles of freedom grew up in it, feeling their own insignificance, and that they could only become of consequence, by allying themselves with their powerful neighbours, would pay them homage, that they in their turn might receive protection. The freedom of which we justly boast at present, would thus be, in a moment, effectually destroyed; and in a few years, we should be as despicable slaves, as those of Poland or Russia now are. These consequences are clearly the result of the measures so warmly recommended by even the moderate part of those who stile themselves the friends of the people. As to those who wish to imitate the conduct of France, it discovers such a degree of insanity, that to pretend to reason with them would be highly ridiculous. Those who cannot see at once the ruinous tendency of the conduct of that people, for system of government it cannot be called, could not be convinced, were one even raised from the dead to warn them of it.

From these slight sketches, which might be extended much farther, I should fain hope, it would be made apparent, that the business of a reform in government, is a matter of much greater intricacy, and more serious difficulty, than many persons seem at present to apprehend; and will be convinced that the wisest thing that can be done, is to avoid *hasty* and *indigested* innovations, or *great* alterations of any sort; and that this ought to be particularly guarded against, at a time when the minds of the multitude, heated by wild and impracticable notions, run a risk of influencing the decisions of even the higher orders of the community. It is a maxim in private life, that no man ought to act, in a case of importance, while he feels himself under the influence of any strong passion or prejudice: The rule will equally apply to the conduct of men, in regard to public affairs.

revenue arising from that tax, in proportion to the number of people in different districts.

The *third* inference is, that as taxes in general press less severely upon the inhabitants of large and opulent towns, and trading and commercial districts, than on distant rural provinces, where wealth and commerce have not been fully established, it is of great consequence that legislators, when about to adopt any fiscal regulation, should *not* form a judgement of its effects upon the community at large, from what they observe it will produce on the people in their immediate neighbourhood; but they ought to be particularly attentive to observe what will be its operation upon the distant provinces, in order that it may be adapted to the circumstances and situation of these provinces. For if the regulation shall be such as to repress the industry of the people in these poor provinces, it will not only be there unproductive itself, but it will, in the most effectual manner, render all other taxes unproductive, and keep the people ever poor, dispirited, and incapable of contributing their share towards the public revenue of the state, and of course will render the burden more heavy upon the others. In these circumstances, it becomes the duty of a wise legislator, not from principles of humanity alone, but in compliance with the dictates of natural equity and sound policy, so to mitigate every burden imposed, as to be exactly proportioned to the circumstances of the district, and abilities of the people, in every part of the country, wherever that can be done.

Upon these principles I wish to take a view of the effects of the tax upon coals, carried coastwise, in Britain, upon the prosperity of the people, the industry of different districts, and the amount of the national revenue; and I think I shall be able to show, that it has been exten-

ded to many parts of the country where it never ought to have taken place; where it has long operated as a bar to industry; and as a regulation highly oppressive to a very numerous people; and that this regulation was originally adopted, and has been since blindly continued, to the great diminution of the national revenue, merely because its consequences had not been adverted to at first, nor hitherto sufficiently attended to.

Long before the union, a duty had been imposed upon coals carried coastwise *in England*; and as the coals thus carried coastwise there, had been consumed chiefly in London, the wealthy emporium of the empire, where it was found to be a productive, and consequently not an oppressive tax, it seems to have been hence rashly concluded, that if the same tax should be extended to all other parts of the empire, neither would it be oppressive there, and that of course it would yield a great revenue.

According to this mode of reasoning, the British parliament, in the year 1710, when the temporary law imposing a duty on all coals carried coastwise to any part in England, from the ports of Newcastle and Sunderland, expired, a new act was obtained, imposing a duty of 3s. 8d. *per ton*, upon all coals carried coastwise *from these or any other ports in Britain*, to any part in the island, though the commissioners for Scotland had warmly opposed this clause at the union, and effectually excluded it from being then adopted; because they knew it was not compatible with the circumstances of the people of this country, and would prove ruinous to the industry of the nation.

The same arguments would have applied to several places in England and Wales, had they been adverted to at the time; but the cause of the poor at that time, as at many others, was not adverted to; because they had nobody to

represent their case; and because the richest and most manufacturing and commercial districts, both in Scotland and England, were not to be materially affected by that law. In England, the large extensive and manufacturing counties of York; as also Westmoreland, Lancashire, Shropshire, &c. possessing inexhaustible mines of coals, which could be distributed to the manufacturing inland counties every where, by means of the Ouse, the Trent, the Humber and the Severn; and the rivers or canals leading from or to them, were not in the smallest degree affected by it; and in Scotland the shires of Renfrew, Lanark, and Ayr, every where abounding in coal; together with that rich and populous district along the frith of Forth, the legal limits of which had been fixed at St Abbs Head on the south, and the Red Head on the north, being, *as a frith*, not liable to pay any coal duty, were also unaffected by this law. But the places beyond that, being then poor, and in a great measure unknown, and at that time chiefly supplied with fuel from the plentiful peat mosses which then abounded there, did not oppose the law, and were of course disregarded.

Thus, was established, by the British parliament, unweetingly, a fiscal regulation, which has proved, in its operation, the most hurtful of any law that ever was adopted in a civilized country; and it has since been continued unrepealed, merely because the baneful influence of its operations have not been sufficiently adverted to.

To obtain an increase of revenue could be the only motive for originally imposing that tax: but the experience of near a century has proved, that, in this respect, those who recommended it had judged erroneously; and if administration had been as attentive to the general interests of the people, as they ought to have been, or had adverted to the rule for discriminating between oppres-

sive and easy taxes, above established, it would have been long ago taken off from those places where it was unproductive, and where of course it operated as a bar to industry. But as this rule seems not to have been thought of, there has not, hitherto, been any attempt made to discriminate in matters of this sort.

This has, however, been done *in part*, by the committee of fisheries above mentioned; for, in the course of their investigations, having found that one great cause of the poverty of the people in the remote parts of Scotland, from which arose that impotence with regard to the payment of taxes, which so forcibly struck them, was the want of fuel, occasioned by the high price of coals when loaded with a duty, they naturally wished to know what was the amount of revenue arising from that destructive tax. Their words are here equally clear and decisive as in other parts of their report.

"It appears from accounts laid on your table, that the whole nett duty collected on coal over *all Scotland*, does not exceed L. 3000 a-year; which furnishes the most convincing proof to your committee, that the present duties are too high, and operate more as a prohibition on the use of the article, than as a benefit to the revenue." [p. 114.]

The inconveniences to which the inhabitants are subjected on account of this duty, are thus justly stated by the same committee: "The labour of the inhabitants of those parts where the fisheries would be best carried on, being employed for the greatest part of the summer in providing fuel for themselves or others, it appears to your committee, that a remission of the duty on coal carried coastwise, would enable the people to purchase coal at a moderate price; would remove one of the great obstacles to their collecting themselves together in towns and villages,

"and allow them to employ the summer in prosecuting the fisheries, and other branches of industry." [Ibid.]

It did not fall within the object of their inquiry, to ascertain the amount of this tax in different parts of England, or in Wales, whose circumstances nearly resemble those of Scotland, and where I can have no doubt this tax will be equally unproductive and oppressive; but I trust, that when an investigation of this kind shall be attempted by an enlightened minister, he will perceive the very great detriment that accrues to the nation at large, from the operation of this cruel, impolitic, and unproductive tax; and some others that operate in the same manner; and the prodigious defalcation of revenue it has long occasioned: and will of course, at once, abolish it in all places, wherever situated, where it shall appear, from the scantiness of the revenue afforded by it, that it has there operated as a bar to the industry of the people, and by that means has been a cause of general poverty among them. It is by attentions of this sort, to the *real* interests of the lower classes of the people intrusted to his care, that a minister should lay the sure foundations of a lasting fame; and not by aiming at that kind of temporary power which is to be obtained by augmenting the influence of rich and luxurious monopolizers, or by cherishing wealthy communities and corporations, which strive to repress the industry of distant parts of the country, that they themselves may be the greater gainers by that superiority which they have already so decidedly obtained.

Believing, as I myself do, that Britain never did possess a minister who was more *capable* than the present one, of judging of the measures that are hurtful or beneficial to the country; and being willing to hope that he will be inclined to promote the general interests of the country, if rightly informed of facts respecting those remote parts,

[22]

which he has no opportunity of observing himself, I think it my duty, in this manner, to do what I can to bring to his view, the real state of a part of the country, which has hitherto attracted a very small share of the attention of government; and which, if it did obtain a proper share of its notice, might become one of the most valuable provinces of the British empire; so that instead of being a burden upon the revenue, it might come to be a flourishing and productive district. If others, who are more nearly interested in the prosperity of these remote regions than myself, and who equally know the situation of the people, shall embrace the opportunity that is now offered to them; without tumultuous combinations, or factious clamour, calmly to represent the state of the country where they respectively inhabit, in true colours, without exaggeration or disguise, and point out the circumstances that have most contributed to depress the people, and the means of bettering their condition, I should think there is every reason to believe, that this kind of information would have its due weight; as it ever ought to have with the rulers of a nation.

And as every person who lives in the remote parts of Scotland, must know, that no one circumstance has contributed more effectually to depress the industry of the people, and to prevent the establishment of manufactures among them, than the want of coal; and as they must be sensible that the coal tax there, has not contributed towards "the good of the whole kingdom," but quite the reverse; and that it has evidently been imposed without a due regard "to the circumstances and abilities," of that part of the kingdom; and as they must also see, that so long as the present coal duty shall continue to be levied there, that no efforts within their power can ever render the people easy and independent in circum-

[23]

stances; yet as it does not appear that parliament was ever properly apprised of these circumstances, we cannot so much accuse that body of impropriety of conduct, as the inhabitants themselves of culpable negligence, in not representing these circumstances to parliament. They ought, therefore, surely to embrace the present opportunity, of publicly declaring what they know respecting the operation of the coal tax there; that neither the present, nor future ministers, may have it in their power to plead ignorance as an excuse for any impropriety of conduct with regard to the circumstances of these distant regions.

It is thus, and thus only, that the more wealthy inhabitants of these districts, can free themselves from blame in the eyes of their descendants.

Let me then exhort my countrymen, instead of busying their heads about wild and impracticable systems of reform, as they are improperly called, to turn their attention to discover those real evils that occasion distress to their friends and dependants, and point them out distinctly to the minister and parliament; who being thus informed as to the real state of those remote countries, may be enabled to adopt such measures as shall tend effectually to relieve them; and thus add to the "general good and prosperity of the whole." It is now ten years since I first beheld, in person, the state of that country; and was witness to the misery under which the people groan, because of the coal tax, and similar injudicious regulations. Since then, I have not ceased to embrace every proper opportunity of pleading their cause, with all the energy in my power. My efforts have not been seconded with all that ardour that might have been expected, by those who would be chiefly benefitted by the prosperity of these poor people: but I cannot persuade myself that the present opportunity will not be embraced; and I am inclined to hope,

[24]

that if by this means a salutary system of legislation for those parts of the country shall begin to be adopted, the good effects of it will soon become so apparent, as to be the cause of its being gradually extended to other articles of equal importance to this country.

Let it not, however, be imagined, that I hereby invite persons to endeavour to discover evils that do not exist. Should my own former writings, which treated of this subject, be thrown aside, I have before me sufficient evidence to produce, that this evil has been long and deeply felt, and universally complained of, by those whose situation enabled them to observe the circumstances of the people nearly. The following extracts from Sir John Sinclair's Statistical Account of Scotland, prove this in the most convincing manner. They were written by a set of men respectable for their knowledge and primitive simplicity of manners;—a set of men totally unconnected,—and most of these writers here quoted, unknown to one another;—each of whom wrote in his retired abode, the unbiassed dictates of his own mind, which had been suggested by occurrences that fell under his own observation.

Extracts from Sir John Sinclair's statistical account of Scotland.

“The fuel commonly made use of, is peat; which is very expensive, especially in the south parts of the parish, which lie at a great distance from moyses. Some people of late have begun to use coals, both Scotch and English, which would be, by far, the cheapest fuel, were it not burdened with a most unreasonable tax”. [Mr James Miln, Ellon, Aberdeenshire, vol. iii. p. 101.]

“There is no other fuel than coal. If we were not almost prohibited from using Scotch coals, with one of the most unreasonable duties that was ever imposed, viz. 3 s. 8d.

[25]

per ton, no other coals would be used.” [Mr Geo. Tod, Eyemouth, Berwickshire, p. 116.]

“The inhabitants of that part of the parish which is situated upon Loch Fine side, labour under a very great disadvantage with regard to fuel. The peats there are scarce, and at such a distance, on the tops of high, steep, and rugged mountains, that they are carried to the houses at a very great expence. At the same time, the great distance from the low country, and the crofsness of the navigation, render the freight of coal very high; but, as if these natural disadvantages were not sufficiently distressing, the coals are subjected to a very heavy duty. Whatever may have been the original cause of this tax, it is astonishing that the legislature of a free and enlightened nation, should have so long continued a duty so oppressive and partial, and which so directly counteracts every attempt that can be made to improve those remote parts of the kingdom.” [Mr Dougal M'Dougal, Loch-goil-head and Kilmorich, Argyleshire, vol. iv. p. 194.]

“Peat moss is also becoming scarce. This would really be an advantage, if the absurd and oppressive tax on coals were repealed, which puts it out of the power of the poor people to purchase coals.” [Dr Samuel Copland, Fintray, Aberdeenshire, p. 238.]

“The great, and almost the only drawback which the parish sustains, is the want of coals. Our distance from these is about sixteen miles, which renders their carriage by land very expensive; and the unreasonable, oppressive tax laid upon coals imported, renders their carriage by sea still more burdensome.” [Mr James Yorstoun, Hoddum, Dumfrieshire, p. 353.]

“There are coals at the distance of nine or ten miles; but they are not so good as those to be had in Ballycastle, in Ireland; from whence, or from Ayrshire,

[26]

they would readily carry them, were it not for the tax imposed upon coals carried coastwise, which is a great hinderance to this part of the country." [Mr David Campbell, Southend, Argyleshire, p. 364.]

"The fuel commonly used is coal, brought from the frith of Forth, and sold at the harbour of Arbroath, at 6s. 6d. a cart load, being 72 stone. But upon all that pass the Red Head, northward, there is a tax of 18½d. per boll. There are indeed still some whin and broom in the country, but the supply from these is become, by the improvements in agriculture, exceedingly scarce." [Mr John Carnegie, Inverkeilor, Forfarshire, p. 280.]

"If the attention of government could be awakened to the many evils arising from the impolitic tax on coals, and could be prevailed upon to substitute some other revenue in its stead, it would be an essential benefit to the north of Scotland in general, and to this province in particular." [Mr Lewis Gordon, Drainy, Morayshire, vol. iv. p. 83.]

"A disadvantage much felt in this parish is the scarcity of fuel. The common tenants and cottagers depend chiefly upon turf*, the peat mosses being almost exhausted. The proprietors and better tenants bring coals from Sunderland or Newcastle; but the high price, owing to the duty on this article, puts these beyond the reach of the poor." [Mr Alexander Fraser, Kirkhill, Invernesshire, ib. p. 122.]

"Nature has denied coal to this parish, and that want is more sensibly felt by a tax of 2s. the boll upon importation." [Mr Robert Hannah, Strickathrow, Forfarshire, p. 214.]

* By *turf* is here meant the sod pared from the surface of heath ground. The brush and roots render it in some measure capable of being consumed slowly by fire; but it is a miserable substitute for fuel. *Edi.*

[27]

"The principal disadvantage under which this parish labours, is the scarcity of fuel.—The few heritors, and the better sort of farmers, now burn coal. But it is of the greatest disadvantage to the parish to want fuel, or not to get coal at an easy rate; for it costs generally 2s. 2d. the barrel; and the farmers and cottagers spend all the summer, and part of the harvest, in procuring some bad turf." [Mr James Urquhart, Fearn, Rossshire, p. 297.]

"The condition of the people might be ameliorated considerably, could they have coals duty free, [p. 298.]—so that, in one word, the only means whereby the condition of the people could be ameliorated, next to better seasons, would be, for the legislature to allow coals duty free." [p. 301.]

"But perhaps the greatest barrier against household industry and manufacture among us, is the scarcity of fuel in many parts of the country. A human being, pinched with cold, when confined within doors, is always an inactive being. The day light during winter, is spent by many of the women and children in gathering *elding*, as they call it; that is, sticks, furze or broom, for fuel; and the evening in warming their shivering limbs before the scanty fire it produces. Could our legislators be conducted through this parish in the winter months; could the Lords and Commons, during the Christmas recess, visit the cottages of the poor through these parts of the united kingdoms, where nature hath refused coal, and *their* laws have more than doubled the price of it, this would be Shakespeare's "wholesome physic," and would, more than any thing else, quicken their invention to find ways and means of supplying the place of the worst of laws." [Mr John Graham, Kirkcubright, Wigton county, p. 147.]

These extracts might have been made more numerous if it had been judged proper; but the above are sufficient

[28]

to show the uniformity of opinion, and the exact similarity of ideas that prevail in every part of the country on this subject.

It is from motives of humanity only, and private expediency, that these men speak. I plead for a repeal of the coal tax, not less from these motives, than from those of natural justice, and political expediency. In Scotland, the coal countries are divided from those which have none, by stupendous mountains, through which it is impossible to carry coals by means of rivers and canals, as is done through the central counties of England. The sea is in fact the only channel through which weighty commodities can ever be carried from one part of that country to another. This is, indeed, the only public road that can there be established. To tax coals going on that road, is like taxing the waggons on the king's high way in other parts of the country. It is banishing manufactures for ever, from innumerable places, which possess, in every other respect, conveniences for manufactures and for trade, that cannot be equalled in any other part of Europe. I speak this with emphasis; because I know it to be true; and because I know that if the coal duty be taken off, this will in time be discovered, to the astonishment of Europe; though it may perhaps be long after I am laid into my grave. We have already seen, that in a very small district in Scotland, manufactures have risen in a few years to such a height, as to afford a revenue of more than L. 55,000 a-year. Were all the places in those regions that are now deprived of coals, and which are equally susceptible of it, converted to as beneficial purposes, the amount of the revenue drawn from thence would be inconceivably great.

The people, both in Scotland, and similarly situated places in England, have also reason to complain that this

[29]

tax was imposed upon them contrary to the national faith pledged at the union; for no one can ever seriously maintain, that this tax was ever imposed, either with a due regard "to the good of the whole," or a respect to "the circumstances and abilities" of the people.

Those who inhabit the west coast of Britain have still farther reason to complain that they have been treated with singular severity in regard to this article; for while the people of Ireland have been permitted to import as many coals as they pleased, from Britain, at the low duty of 9s *d per ton*, they themselves have been debarred from obtaining this necessary of life, unless under a duty of nearly five times that amount. What was the policy which could induce the British parliament to establish such an unnatural distinction, it is hard to say; but certainly it could not be a desire to augment the revenue of Britain; for by allowing the Irish rock salt from Liverpool, which the British are also prohibited from obtaining, together with coal on this low duty, the Irish are enabled to manufacture salt, on such easy terms, as to have established a contraband trade in that article along all the west coasts of Britain, which no human power, under these circumstances, ever can prevent, to such an extent that the revenue of Britain has been diminished thereby to the amount of at least a HUNDRED THOUSAND POUNDS a-year; which the writer hereof undertakes to substantiate, if ever he shall be properly called upon for that purpose.

Finally, and to close this long memorial, let it be adverted, that the difficulties the people labour under in those regions, owing to the injudicious coal tax, and a few other equally impolitic regulations, have excited there, a spirit for emigration, that ought not to be looked on with indifference; for the persons whom we shall thus lose, are among the most uncorrupted in their morals, and

would be among the most industrious in the island, if they had it in their power. Whatever, therefore, is calculated to ameliorate their lot in life, ought to claim a particular degree of attention, not only from the mild philanthropist, but also from the enlightened statesman: and certainly, one of the first steps towards that amelioration, will be a removal of the coal duty. At present, they believe they are neglected by those in power; and that no hope of bettering their condition remains. Were this hope awakened, by a well timed attention, it might be productive of very happy effects.

It is seldom that a minister has, in his power, to gratify the wishes of the people, by relieving them from an oppressive tax, while he by this means will at the same time augment the revenue. This singular case occurs in the present instance. I scarcely therefore can be persuaded that a person of such perspicuity of judgement as our present minister is, will hesitate one moment about granting the relief proposed. Thus will he deservedly conciliate the favour of thousands in the present day, and obtain the veneration of millions in future times.

POSTSCRIPT.

THE remarkable rise on the price of coals of late, in Edinburgh, and its neighbourhood, merits, as it has obtained, the attention of the Magistrates, whose liberal conduct, in giving bounties to a great amount, and other cases, tending to lower the price of that necessary article, must obtain the warmest approbation of every enlightened member of the community. It must, however, be regretted, that while they confine their views merely to local circumstances, their efforts cannot be productive of that essential relief which the beneficence of their intentions deserve.

At the present time coal is selling at *one shilling* instead of *fivepence per cwt.* the usual selling price here, till within a few months past. This enormous rise of price has been, *in part*, occasioned by some coal pits on the frith wearing out, or being drowned, or abandoned from other causes; but *chiefly* from the coaliers, by concert, abstaining from work, for the purpose of forcing the coal owners to give them higher wages. Now, as the wages of this class of men is already so high, that they can afford to live four or five days on the money they can earn in one, they have had it in their power, without subjecting themselves to very great hardships, to diminish the quantity of coals brought to market to an astonishing degree, and thus enhance the price. Were their demand granted, it is plain they would be enabled to produce a similar scarcity, to a yet greater amount, whenever they pleased. No well intentioned person, therefore, can wish to see an attempt made to procure a temporary alleviation of the present distress by this means.

But if the coal owners in this country, from a want of concert and unanimity, as at Newcastle and Sunderland; and by grasping each to undermine another, for the sake of a small temporary advantage of sale, or otherwise, have subjected the public to the inconvenience they now feel, and are of course unable to supply the demand, it surely becomes the duty of that public to look after the general concerns, by adopting such liberal measures, as shall tend to obviate similar inconveniencies in time to come.

Since, then, it is notorious that the coal owners within the limits of the frith of Forth, are unable to supply the consumption of the persons within those limits, insomuch that a vessel must now lie, on an average, about two months before she can obtain a cargo, which raises the freight to an astonishing amount: And since English

coals are at present excluded from coming hither, on account of the coal duty; it is submitted to the Lord Provost and Magistrates, and the Inhabitants of this place in general, whether, in the present state of the country, any measure can be proposed, that would so effectually tend to afford a radical and lasting cure for this evil, as to apply to have the coasting duty taken off coals; and whether, if they shall be convinced of this, the present distress of the people, arising from this cause, does not call upon them to lose as little time as possible in representing their case to parliament, and humbly praying for relief. Other persons who feel themselves distressed by this duty, will surely see that no other mode is so likely to afford them the relief wanted.

I do not wish to embarrass the present question with extraneous matter, farther than merely to hint, that if coals are permitted to be exported to foreign parts, the quantity left for home consumption will be the smaller; and that if revenue is the chief object for permitting this exportation, the duty should be as high as the trade can possibly bear. A revenue of more than L. 50,000 a-year is raised in Holland, as I have been assured from good authority, upon British coals only. Might not sound policy require, that, an article which may be exhausted, but which cannot be augmented by human art, ought to be taxed, *at home*, to the utmost extent it can bear? Nor is Holland the only nation to which this reasoning will apply; but *verbum sat*.

