

A LETTER

FROM A

MEMBER OF PARLIAMENT
TO HIS
FRIENDS in the COUNTRY,

Concerning the

Duties on Wine and Tobacco.

Magna est VERITAS & PRÆVALEBIT.



L O N D O N: Printed.

D U B L I N,

Re-printed by and for GEORGE FAULKNER, in *Essex-*
street, opposite to the Bridge, 1733.

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GENTLEMEN,

I Receiv'd yours the beginning of last month, and should not have omitted returning my answer sooner, but that, it being on a subject of *importance*, I thought it my duty to get the fullest information I was able, relating to the contents, that the answer might be more particular, and I hope, in consequence, more *satisfactory* to you.

I own very freely to you, that on the perusal of your letter, I was both much *surprized* and much

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concern'd. My *surprize* arose from this consideration, that when I had the pleasure of conversing with several of you during the late recess of parliament, the converting the Duties on Tobacco, and Wines, from Customs into an Excise, was part of the subject of our discourse. You then express'd a very just abhorrence of the *notorious frauds* committed in those two branches of the publick revenue; by which means every individual in the nation must be a *sufferer*, in the apparent loss sustain'd by the *publick*; while the unrighteous gains center in *very few* pockets, and in *very few* places. From hence I concluded, that if the parliament could find out any probable method to put a stop to so great a *grievance* it would be very acceptable to you, who I am confident have no share in the profit. This occasion'd my *surprize*, till I consider'd how liable well-meaning persons at a distance are to be artfully imposed on, by interested and designing men, and by bold and false assertions,

My *concern* arose from another point which touch'd me nearly. I have had the honour to serve you for a great number of years in parliament, and, I flatter myself, to your satisfaction, which I think I may venture to conclude, since your having elected me several times for your representative, confirms the good opinion you had conceived of me at your first choice. Yet during the whole continuance in your service till this time, you have left me to act intirely *unbias'd*, as I should judge in my conscience would be most beneficial, for my country in general, and for you, Gentlemen, in particular. I say *unbias'd*, the contrary of which is the only influence your late Letter can have upon me; for I cannot receive

receive it (I am perswaded you could not intend it) as a *command* to act contrary to what I may be convinced by reason and argument to be my *duty*: and should I obey it in *that manner* from any *future considerations* whatever, I should think my self unworthy of the high trust you have reposed in me, or of any favour from you hereafter.

BEFORE I answer the particulars of your Letter I must make this observation, that it appears to me impossible to have arisen originally from among *yourselves*: The contents of it being a *copy*, or very near a copy, of an *advertisement* handed about here in *London*, and said to be drawn up by a *committee* of several of the *dealers* in the two commodities above-mention'd. I am sensible how great an influence they must have on their several correspondents in the country, whom they furnish with these commodities; how easy it is to terrify them with dismal apprehensions, tho' without foundation; and what is still worse, how much they hold them in subjection, by having obtain'd almost a *monopoly* in those branches of trade. This being premised, I shall consider the several articles of your letter.

You desire me to oppose in parliament any proposition which may be made, *For a General Excise, For any Extension of the Excise Laws, or For any Alteration in the present Method of collecting the publick Revenues.*

It was necessary for those who had the penning the advertisement, to blend these several things together, in order to raise a proper terror in mens minds, and a general discontent, by imaginary dangers; in hopes by that means to disappoint any proposal, which must, if consider'd singly by itself, appear both *just* and

and *necessary*, but which might perhaps prove *prejudicial* to their own *private Interest*.

WITH this view a *General Excise* must be echoed through the nation as an *intended project*, and then the weekly writers must be employ'd with great rhetoric to shew the dreadful consequences of *such a grievance*. This they have done, and this has had the intended effect; it has in some degree disturbed the *present* quiet, and lessen'd the *present* happiness, of a free and flourishing people, who were reaping the *blessed effects* of *universal peace*, by extending their *commerce*; pleased with the *happy period* which has been put to the alarms and uncertainties the nation had been under for some years, by the precarious situation of affairs abroad, and secure in the uninterrupted possession of the highest *Liberty at home*.

BUT to *whom* are these terrors owing? *Who* ever form'd such a Project? *Who* ever supported or defended it? I might go farther and ask, were such a thing as a *General Excise* projected and proposed, what possibility of meeting with success? It is sufficient then to answer, that the supposition is entirely *groundless*, and the *mere invention* of those fruitful brains who are constantly employ'd in furnishing the nation with imaginary terrors. Such was the *danger* of the *church* in the days of *Queen Anne*; such was the *danger* of *Gibraltar*, in the days of the *late good King*, and of the *present Father of our country*; such was the *danger* of *universal war*, by blundering councils, which have ended in *universal peace*; such was, and is, the *danger* of the *liberty of the press*, which is daily shamefully abused,

fed, and yet fubfifts in entire freedom to publifh thefe *imaginary dangers* to the world.

WITH this *chimera* of a *General Excife*, all the fatal concomitants muft fall to the ground; fuch as the enhancing the price of beef and mutton, and turkeys and fowls, and bread, and all the neceffaries of life; fuch as the power of excife-men to enter *all* private houfes *at pleasure*, at any hour of the day or *night*; with a thoufand other hardfhips and inconveniencies which have been amply fet forth by our political writers, with as little neceffity, as I have to expatiate upon the *abfurdity* of the *popifh religion* under a *proteftant King*, or the *miseries* of *despotick government* under an adminiftration, famous for the ftand they have made againft the *principles of arbitrary power*, and againft *thofe* who *once* made unlimited and paffive obedience to it, the *characteriftick* of their principles.

HAVING thus endeavour'd to remove the apprehenfions you feem to have been under as to a *General Excife*, I muft in the next place take notice of what you warn me againft, *viz.* Any *extension of the Excife Laws*. And this expreffion will admit of different interpretations, and I doubt not, is intended as ambiguous. It may mean the giving additional and even exorbitant powers to the perfons intrufted with the collection, and management of the feveral duties rais'd by way of Excife. It may mean the laying of additional impositions on the feveral commodities already charged with any Duty, payable either by way of Excife or Custom; or, it may mean any alteration of the prefent laws, by fubjecting certain commodities to pay the fame Duties by way of Excife, which they now pay at the *Custom-houfe*.
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The two *former* of these interpretations are what must be intended to carry terror; and it happens in this case, as in the other, that nothing of that kind has ever been thought of: Nay, it happens that the reverse of *one* of them, is the main and principal foundation of all I have ever heard, as intended to be proposed, as I shall soon demonstrate. The last interpretation is synonymous, and therefore will properly fall under the *third head* of your advice: To oppose *any alteration* in the *present method* of *collecting* the *publick revenues*.

THIS is a very large and extended proposition; so *large* and so *extensive*, that, if it stood by itself, I am convinced it would be universally exploded, and could never have had a place either in your Letter to me, or in the advertisement I mentioned. And yet it is *this* alone that seems to lay me under any difficulty in my conduct, or to have the least relation to what may probably be proposed in parliament; and for this reason requires a more particular consideration.

It might look pedantick in me, and I am sure is unnecessary to men of your understandings, to enter minutely, in a Letter of this nature, into the original of human *governments and societies*. It may suffice to say in general, that all societies are form'd on this principle; the *preservation* of the collective body, from the injuries and invasions of other societies or governments; and the *security* of the properties and liberties of each individual, from the rapine and injustice of other individuals in the same society. For the former of these ends, certain persons, in all governments, have been appointed, whose peculiar duty it has been, to defend the rest of their fellow
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subjects in the enjoyment of their liberties, from the encroachments of their neighbours. To obtain the other end of government, laws have been enacted for the regulation of the whole society, and a few persons have been intrusted with power and authority to put them in execution, on such individuals as may offend, for the sake of the whole. For each of these kinds of persons, so set apart for these purposes, certain *stipends* and *rewards* have been appointed, to arise by a contribution of the whole body, as a recompence for their hazard and care, and their necessary avocation from their private concerns. *All* these things are inseparable from *all* governments, and this is the *original of Taxes*; which have been greater, or less, according to the extent of their dominions, or the power and politicks of their neighbours.

ALL I would infer from hence is this, that *Taxes* are absolutely necessary to the *very being of all governments*, and therefore ought not, as such, to be esteemed grievances. The chief care of the legislature ought therefore to consist, in imposing such as may be *easiest borne* by the whole body of the people, and in taking the best care they can, that they be equally and effectually collected. Let us apply these maxims, which I believe will remain uncontroverted, to our present case.

It has been the unavoidable fate of this nation, to be engaged in a long and expensive war, in defence and support of our *liberties* and *religion*. Those invaluable blessings, restored to us at the *Revolution*, and since very providentially secured by the peaceable accession of his *late Majesty*; and the success of his arms against his *rebellious subjects*. This

has occasion'd many Taxes, which now stand engaged for the payments of principal and interest, to such persons, or their representatives, who contributed to support the publick expences. Other Taxes are, and must ever be, necessary, for the annual charges and current supply of the government.

THE first of these branches have been so managed, by constant care and application, and by an inviolable preservation of *publick credit*, that they are at present more than sufficient to answer the annual interest, and to discharge yearly, *one million* of the principal; and the only contest among the creditors of the publick, is, who shall be the *last* to receive their proportion of the surpluss.

THIS being the case of that branch of the publick revenue, it became the duty of every member of the house of commons, to turn his thoughts, how to render the *annual supplies* as *easy* as possible to those he represents. With this view, the most grievous and most unequal of all our Taxes, has been happily and gradually reduced, from *four* shillings to *one* shilling in the pound; a situation, which I am persuaded no freeholder in the kingdom was sanguine enough, a few years ago, to flatter himself with the hopes of. If then it shall be found practicable, to continue this seasonable *ease to the landed interest*, from a burden so long and so grievously borne by a small proportion of the whole collective body of the nation, is it not highly desirable? If the *annual exigencies of the government* may be supplied; if the *growing interest* may be duly paid to the creditors of the publick; if a *million per annum* may be applied to the discharge of *publick debts*: If, I say, all this may be done, without burdening
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the *land*, without laying any *new Duty* on any commodity whatsoever, or any *additional Duty* on any commodity already taxed, is not *such a proposition* highly worthy the mature deliberation of parliament?

BUT if *all* This will follow from doing our duty, by putting a stop to the *notorious frauds*, and undoubted *impositions* of a few persons, to the apparent loss of the *publick*, and of every *individual*, not concern'd in the unlawful *gain*; are we not under the strictest obligation to endeavour to effect it? And this, I am confident, may be done, by an *alteration* of the *present method* of *collecting* the *publick revenues*, as to those two commodities of *Wine and Tobacco*.

IN order to prove this, it is necessary in the first place to lay it down as a truth, That great and monstrous *frauds* are *committed*, in the importation and exportation of those *two commodities*. If I should say, that *no Duty* is paid for *one half*, or perhaps *two thirds*, of them consumed at home, the *whole* of which *ought* to pay, I am fully persuaded it would be short of the truth; nay, I believe it is so notorious a fact, that the most zealous advocates against the proposed alteration, as they have not yet, so I fancy they will not venture to deny it. If they should, it will not be difficult to produce proofs to confirm it.

IT is unnecessary therefore, till then, to enter minutely into the several methods by which these frauds are committed, any farther than to shew in general, how the alteration proposed will probably prevent them for the future. First then.

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IF an *unfair trader* has a mind to defraud the publick, there is but one opportunity at present of his being detected; if by any artifice he can get his goods landed without the inspection of a *Custom-house* officer, his business is done, there is no farther check upon him (without a particular information) and his *unrighteous gains* are in his pocket. But if, in the next place, he be inclined to go a safer way to work, and not to run the hazard of a seizure, such is the nature of these trades, that 'tis well worth while to blind the officer with a large bribe, make him a partner in his wickedness at once, and he is, and must be, his slave for ever. By this means the publick is liable, and has been *doubly defrauded* by false weights, and false measures. Small weights at importation, by which the Duty is paid; large weights on exportation, by which the Duty is drawn back.

To make this a little clearer; let me suppose a case which may happen, and if I should be called upon, I am able to give sufficient reasons for its not being an ill-grounded supposition. A factor imports a ship-load of Tobacco, on account of his correspondent the planter in *Virginia*. The hogheads contain'd in this cargo, weigh *bona fide* one with another, from 700 lb. to 800 lb. weight; but if by a *connivance* of the officer at the scale, they should be only charg'd with Duty after the rate of from 500 lb. to 600 lb. let us only consider how immense and how various the profit would be, and then judge how great the temptation. The Duty on Tobacco is by law, either to be secured *by bonds*, or paid in *ready money*, but to avoid confusion, I will suppose it is paid in ready money. In the first place then,
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upon payment of the Duty according to the *smaller* weight, he has the whole cargo of Tobacco deliver'd to him, and is allow'd by law 10 *per Cent.* as a discount on all the money so paid. From that moment he is in possession of 200 lb. weight of Tobacco on every Hogshead, free from all Duty, to be sold, if he thinks fit, for home consumption; the retailer and consumer, who, it is allowed in this and all other instances, do in reality pay all Duties, receive it from him at the current price as if the Duty were actually paid, and by this means the *factor* puts in his own pocket, accountable to no body, the *whole* of the *Duty* of 200 weight of Tobacco, which ought to go to the benefit of the whole community.

LET us now alter our supposition, and say, that this Tobacco, is not consumed at home: It is then enter'd, at any time within the three years limited by law, for *foreign exportation*, and see how the case will stand then. When it comes to the *Key*, it is again to be weigh'd, and as *here* is no inducement for the *factor* to speak with the officer, he is left at liberty to do his duty, and he does it: He certifies to the proper officer the real weights, and debentures are made out accordingly. Here again the *factor* has a clear gain of the whole Duties on 200 weight in every hogshead, the only difference is this; in the first instance, the *retailer* and *consumer* pay to the *factor* what ought to have gone to the *publick*; in the second, the *publick* pays the same sum to the *factor*, altho' it was never receiv'd from *him*.

LET us pursue this Tobacco a little farther, and see what becomes of it after exportation, for if the
factor

factor be a bold adventurer, he will not let his profit stop here. The *Tobacco* is exported in gross and with the stalks: Now, if he happens to have a correspondent in *Holland* or elsewhere, who will be so good to get it stript and cut, and contrive some method to get it *run in again*, without being catch'd by a *Custom-house* officer, the *honest factor* sells it to the *consumer*, as in the other instance, only with *this advantage*; that he now makes a *double profit*, by receiving a *second time* the *whole Duty* of the *Tobacco* so re-imported from the *consumer*, which he had before receiv'd from the *publick*, and which he *never* once paid.

It is impossible for me, who am not a dealer in these commodities, to reckon up all the artifices which are known to be made use of by *unfair traders*, to the prejudice of the *whole nation*, and the *honest merchant* in particular; I have only set down here these suppositions which naturally occur to every thinking man, who is at all acquainted with these matters.

As to the *frauds* in the *Wine Trade*, they are allow'd on all hands to be *equally notorious*, and are so generally known, that it seems unnecessary, and I am sure would be too tedious, to enter into particulars. That a great deal is *clandestinely run* is very well known, that far the *greatest part* of what is sold in publick houses is nothing but a *poisonous composition* of unknown materials, is an *undeniable truth*; I shall therefore say no more on this head, but that the *poor consumer* is here again saddled with a price as if the *Duty* were *really paid*, and which he would with chearfulness contribute for the good of the *whole*, but which in *reality* goes solely into the

the pockets of the *artful and fraudulent brewers of Wine.*

THE *frauds* therefore in both these branches of trade will, I doubt not, remain *uncontroverted*, and the only questions that remain will be, *Whether it be right to suffer them to go on as they are? Whether the method proposed will be an effectual remedy? and if so, Whether the remedy be worse than the disease.*

As to the first of these, it is almost impossible to believe, that in these *Days of Reformation* there will not be the *same zeal* shewn against those who *cheat*, and *defraud* the whole *body* of the *people*, in so open, so notorious, I may say, so avowed and publick a manner, as there has justly been express'd against *those* who have been guilty of the *like crimes*, against *particular societies*, or a few particular *persons*. This must be the case, unless any man will be hardy enough to stand up and say, that *cheating the crown*, and the *publick*, is harmless *artifice*; and the *breach*, or what I think as infamous, the *evasion of a custom-house oath* is *no perjury*.

LET me therefore be an advocate for THE PEOPLE of *Great Britain*, as the UNHAPPY SUFFERERS, by the *frauds* and *impositions* of those who would now set themselves up for their friends and advocates. Alas! *the people of Great Britain*, as they have been the only losers by the *frauds*, so they can have no inconvenience from the remedy. THE PEOPLE have fairly and honestly, without intermission, paid the full Duty on every commodity they consume; *they* have paid it, not only to the full for what they really had, but for all the additional mixtures which they purchased, and which have been imposed

imposed upon *them* for what they really demanded ; *they* have not only paid to the full, but have been contented with an additional price, upon a supposition, that the vender was really out of pocket on account of Duties paid by him, the contrary of which is true. THE PEOPLE have paid it to the utmost farthing, and have paid it chearfully, as knowing that those Duties, which are raised, are raised for their own benefit and support, and faithfully apply'd, either to the *discharge* of *publick debts*, or the maintenance and defence of the *nation*.

BUT when these abuses are once publickly known and exposed, THE PEOPLE will no longer chearfully contribute *four or five hundred thousand pounds* a year in their own wrong, and without the least benefit, merely to enrich a few, a very few among them, who upon this occasion are *audacious* enough (to use a modern expression) to call themselves THE PEOPLE.

WE have been told indeed, that the present clamour is universal, among all *denominations* of men ; but I have heard but two particularly named, and those are persons of very *remote* principles, the *Jacobites* and *Republicans*. How this *unnatural union* has been brought about ; how strong the *bonds of friendship* ; what the *glorious motives* to this *alliance* ; or what the *noble point* they have in view, *they* best can tell who have assured us of the fact, and perhaps may be acquainted with the sacred mystery. For my own part, as I am sure they must be both *enemies* to the *Royal Family* now establish'd on the throne, and our *present happy constitution*, on each of which the *entire happiness* of this nation depends, I hope they are *very few and inconsiderable* :

And

And I can't help thinking it more *audacious* in *them* to call themselves THE PEOPLE, than even in the smuggler of Tobacco, or brewers of Wine.

FROM what has been said, I am persuaded, THE PEOPLE will not be of opinion, that these frauds ought to be continued and connived at : It is therefore to be considered in the *next Place*, whether the *remedy* proposed is such as will *prevent* this *grievance* for the future. This, I believe, will not be much controverted, and *hinc illæ lachrymæ*. This is the great foundation of the present opposition ; these are the dreadful apprehensions, that alarm the persons concerned : Were the remedy weak or insufficient, the terror would be less, and heaven and earth would not be mov'd in the outrageous manner as has been attempted, to prevent the success.

BUT least this should be disputed, I will only acquaint you with a matter of fact which I am well informed of. The *same Duties* on *Tea*, *Coffee* and *Chocolate*, which were formerly paid at the *Custom-house*, have been now collected for eight years past by way of *Excise*, excepting a small reservation of customs on entry. Now it appears by a compare of the *eight* years, with the *eight* years immediately preceding, that considerably above a *million* of *mony* has been paid into the *Exchequer* MORE in the last eight years, than in the former, notwithstanding the great quantity of *Tea* which may have been run, and notwithstanding the great quantity now remaining in the *East-India Ware-house*, by their having postponed the *publick sales* of that commodity, on account of the great importations into other parts of *Europe*, and which pays no *Excise* till after *such sale*. From hence it follows, that a

million MORE of the publick debt has been discharged out of the Duties on these three commodities *only*, than would have been discharg'd, had not *that alteration* been made *in the then method of collecting these revenues*. Whether any inconvenience has arisen from that alteration, and if *any*, whether in the least degree adequate to the *vast benefit* which has accrued to the publick, I leave it to you, Gentlemen, and to every *impartial*, and *disinterested* person to consider. This is all I shall say as to the probability of the proposed alteration being attended with success.

HAVING therefore, I think, demonstrated, that it is an insufferable grievance to allow the abominable frauds and impositions to go on with impunity; and that the method intended to be proposed will in all human probability remedy the evil; it only remains to be consider'd, whether that *remedy* be *worse* than the *disease*. And in order to prove that it is so, the three following objections are made; first, That it will be *prejudicial to trade*; and *burdensome* on the *merchant*; secondly That it is *injurious* to *English liberty*; and thirdly, That it will greatly encrease the *number of officers*. I shall briefly consider these three objections, and so conclude.

IN the first place, I beg leave to consider *trade*, so far as it is *beneficial* to the *nation*, as consisting, in the first place, in the *exportation* of those commodities which are of our *own growth*; in the next place, in the importation of the *growth of our plantations*; and the *re-exportation of them*, either improved by *manufacture* here, or otherwise, to foreign parts; in the importation of *materials* for manufactures, from any *part of the world*, and re-

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exporting them when *manufactured* to great profit; and lastly, in being *carriers*, and *store-keepers* of any commodities whatsoever, to, and from, any part of the world whatsoever. To these heads, with great submission to abler men, I think all the *beneficial branches of trade* may be reduced. When I say *beneficial*, I mean beneficial to a trading nation in general; for I am not so ignorant as to want to be inform'd, that there are many trades highly beneficial to those who are engaged in them, which are not only of no advantage, but very detrimental, and perhaps destructive to the nation in general.

UPON these notions of *trade*, which I am confident are true ones, the *alteration* of these Duties from Customs to Excises are, at one view, demonstratively highly *advantageous*. Upon this maxim all our laws relating to customable commodities, have been eternally founded. The *Duties* were never intended to be actually applied to the *publick use*, but for such proportion of commodities imported only, as remain'd here for *home consumption*. Thus all *Duties* on importation, either from your own colonies, or foreign countries, except a small acknowledgment, according to ancient usage, to the crown, and in many cases, even that likewise, are *drawn back*, on the *re-exportation* of the same *commodities*. Nay, in some instances, where they have undergone a manufacture here, a *premium* is allow'd on such re-exportation. From hence it appears, that no *Duty* was ever intended to be retained, but for such part of each commodity only as should be disposed of by the merchant to the retailer, or the consumer, for *domestick use*. We have only then to consider, whether this method of paying duties on im-

importation, and drawing them back on exportation, be *more or less* advantageous to the merchant (I mean the merchant who desires no profit by frauds) than the proposed method of collecting these Duties will be: And from hence we may venture safely to conclude, whether it will be more or less *beneficial to trade*.

As the law now stands, the merchant (except in some cases where bond is allow'd to be given, the mischievous effects of which I shall presently take notice of) must, on importation, pay down the full Duty for the commodity he imports; which Duty amounts, in *one* of the instances before us, to at least *equal* to the *prime cost*; in the *other* instance, to at least *five times the value*. Let any man now consider, whether this burthen on the merchant does not deprive him of the benefit of employing one half, or five parts in six, of his substance in trade, for his own advantage, and that of the community: Since so much must actually be deposited and lock'd up till he can find a vent for what he has imported, either to the consumer at home, or to some foreign market, whereby he may again receive a re-imbursement by way of drawback: And for this, in one of these commodities, three whole years is supposed to be necessary, and consequently so long time is allow'd before he is excluded the benefit of the drawback. But, in case the proposed alteration should take place, the merchant will either be entirely freed from this burthen, or at least will have a very inconsiderable sum to deposit on importation, and even that will be drawn back on re-exportation. In *that case* the *bulk* of the Duties will *never* be paid at all, and

and in the other, not sooner, than when the commodity is *actually* sold to the retailer or consumer.

LET any fair reader then say, whether this is not a very material difference to the *advantage* of the merchant, and consequently of trade; more especially to young beginners with small stocks, who will now be at liberty to employ their whole fortunes in commerce, to the greater enriching, not only of themselves, but of their native country; a consideration well worthy a *British* parliament, were there no prospect of advantage to the publick revenue. To the rich merchant, I own, it will not be so very beneficial. I mean, to those, who are so easy in their circumstances, as to have more money by them, than desire of gain will tempt, or perhaps prudence will allow, to be risked in hazardous adventures: Yet even to them this benefit will accrue, that they may now make *interest* of the surplus of their estates not employ'd in trade, which must otherwise be lock'd up in the *publick Exchequer*, till re-exportation; or sale for home consumption should reimburse them.

IN the case indeed of Tobacco, this payment of the Duty in ready money is not absolutely required. Bond may be given for the Duty, and that bond discharged on re-exportation. But I appeal to experience, to the observation of all mankind, nay to the *Tobacco Factors* themselves, whether this indulgence has not been *most fatal*, not only to the *publick*, which has by this means suffer'd immense losses, but even to many *unhappy men* among themselves, to their *unfortunate friends* who have join'd in being their *sureties*, and to their *innocent principals*, the *American planters*, who have all been involved

volved by this means in *one common destruction*. It would be too tedious to explain particularly how all these mischiefs have arisen. It is sufficient to observe, that the factor, by thus giving bond, gets into possession of a commodity, of five times the value *here* of what he is accountable for to the *planter*; nay, and for which he is not accountable even to the *publick*, till after the expiration of *three years*, the time allowed for re-exportation. If he sells this, he is in possession of a great sum of money, not indeed his own, but which cannot be demanded of him till that time. How great then is the temptation to employ it for his own advantage; and if he does so, how often shall one *unfortunate adventure*, or one *unlucky wrong judgment*, in the mystery of *Exchange-Alley*, where it is too often employ'd, produce all the melancholy consequences above-mentioned. It is well known among traders, that none are so frequently undone, as those who launch out beyond their abilities, and are called bold traders; and no traders are apt to be so bold as those who trade with money not their own.

BUT all these hazards and mischiefs, and loads upon merchants, will cease, and the whole island of *Great-Britain* will in consequence become a free port, and a general store-house for these two commodities, if this proposal should take place; and I cannot at present see any one single inconvenience that can possibly attend the MERCHANT in consequence of it; on the other hand, I think I have shew'd the advantages that will accrue to *him*, and in consequence, to what I call *the trade of the nation*.

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THE *retailer* I hope will forgive me, if, in what I have said above, I have not consider'd his case under the denomination of *merchant*. Money that passes from hand to hand among our selves, in the purchase and sale of what is consumed among our selves, whether it be of foreign or of domestick growth, neither *enriches* nor *impoverishes* the nation. That can only be done by the *merchant*, who risks his substance, and perhaps his person, into foreign countries, for those laudable ends I mention'd, when I ventured to define *beneficial commerce*; and who for that reason deserves, and justly demands, the highest *encouragement*, as far as is consistent with justice, and the reciprocal advantages of the remaining parts of the society. But as this is due to the *merchant*, so all just protection and encouragement is likewise due to the *retailer*. Societies of men cannot subsist without mutual assistance and support, and man himself could not subsist without society. The *retailer* therefore, and the *factor* for others, ought to be consider'd not only as *necessary*, but *useful* members of the commonwealth, as well as the industrious *manufacturer*, and the laborious *plowman*; and as such are intitled to the *full enjoyment* of *liberty and property*. I shall therefore consider his case in speaking to the second objection I mentioned, That the proposed *alteration* will be injurious to *English liberty*.

THE instances in which it is said to be *injurious* are, the being *subject* to be *survey'd* by an *Excise-man*, and the *method of tryal*, by the commissioners of Excise in town, or by two justices of the peace in the country, instead of being try'd in the court of *Exchequer*, and by a jury.

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I HAVE said before, that Taxes are necessary for the support, and Laws for the regulation, of all governments: In consequence of which, officers are necessary to gather Taxes, and to prevent the evasion of Laws for that purpose: For these ends *Custom-house* officers are appointed for collecting Duties on importation, officers of *Excise* for collecting *inland Duties*: But the power of the latter extends not farther, nor is more absolute, within the different districts to which they are confined, than the power of the former. The *Custom-house* officer has power to examine, to search, to rummage every locker, hole, and corner of the ship to which he is appointed; not a bundle or packet must be carried from thence, but he has a power to search and to inspect. By the laws of *Excise*, whoever deals in *Exciseable* commodities, must enter himself as a dealer in such commodity; and must set apart some certain place, as a ware-house, cellar, or shop, where all that species of commodity is to be kept. Over *this place*, so set apart, the *Excise* officer has the same power to visit, search, and examine, as the *Custom-house* officer has over the ship to which he is appointed: The retailer of *Exciseable* goods is liable to great penalties on *false accounts*; the merchant is liable to as great penalties on *false entries*. The ship is the warehouse of the merchant; the shop or cellar, of the retailer, and Tobacco factor. Oh! but the *mysteries* and *secrets* of trade will be discovered by these daily observers. For God's sake what mighty *mysteries* are there to be discovered in the *trades* of *Wine* and *Tobacco*; I mean, among those who are *honest* traders in those two commodities, of which I flatter my self there are many

many. The quantities they buy and sell, at a reasonable profit, perhaps of ten *per Cent.* can never be prejudicial to be known. It will be for the *honest man's advantage*; it will be for his *credit*. Is it not the *case* of the *merchants*? Are not the *quantities* of his *imports* and *exports* known? Is not *he himself* obliged to make them *appear*? Does this hurt the *honest merchant*? What prejudice does arise to the present dealers in Exciseable goods? Are the *malsters*, the *publick brewers*, and the *distillers* an undone, a distress'd set of People? or do they gain vast estates in a few years, so as to be equal, if not superior, to any other *retailers*, I might say, to most *landed Gentlemen* in the kingdom? And yet all of them are subject to the *same inspection and visitation*.

BUT alas! these are not the *secrets* and *mysteries*, the discovery of which are made to appear so dreadful. It is the discovery of their *mysteries of iniquity*, which they dread, who are *gainers* by it; and which every *consumer*, and every *fair trader* (for such there are) ought, and will rejoice to see discover'd. In the *Tobacco trade*, the *different weights* at *entry* and *exportation*; the *pressing* it close to make it *dry* and *light* on *importation*; the *watering* and *wetting* it, even to the *increase* of *one fourth part* of the weight on *exportation*; the *exorbitant price* of *commission* imposed on the *poor planter* the *owner*, by the *factor*, from 25 to 60 and 70 *per Cent.* on the *nett produce*; the *knaveries* of *coopers* and *vintners* in the *Wine trade*, by which they sell *ten times* the quantity of the *Wines* they purchase from the *honest merchant*, by their unreasonable mixtures of cheap, and perhaps poi-

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sonous,

sonous, materials, their selling that stuff for 18 or 20*l.* a hoghead, which, if a cooper or vintner happens to die, is never *apprais'd*, for the payment of his debts, at more than 5 or 6 pounds a hoghead, by those skilled in the *trade*, and acquainted with the *value* of the materials of which the adulterous compositions are made. These are the *discoveries* they dread; these are some of those *mysteries* of *iniquity* which must not be discovered, and which they, who deal in them, with modest assurance, call *Trade*; but which I own I myself, and which I know every *Tobacco planter*, every *honest* merchant, and every *cheated* consumer, who pays the *full Duty* for every glass of what they call Wine, and for every pipe of Tobacco, must and ought to wish to see *exposed*, *redress'd* and *punish'd*. And this is *One Great avowed end* of the intended proposal. These are *truths*, let the *angry man* answer them if he can.

BUT then the Excise officer may disturb the quiet of *families*, may search *every* room in the house, may come into any *private house* to search for Exciseable goods. They who say so, if they mean *by virtue of his office*, know it to be *false*. You, Gentlemen, by experience know it to be *false*. Ask the *malster*, the *brewer*, the *distiller*, whether it be true. It is endless to answer all the inventions that are published on this subject. O! but *on information* he may come into any man's house to search for Exciseable goods. So he may; but then he must have a *warrant* from a magistrate, the *assistance* of a *peace officer*, and the *oath* of a *third person*, as an authority for the warrant. In such a case a constable may search for stolen goods: In
such

such a case a *Custom-house* officer may search for *Customable* goods as the law now stands, for *Wine*, *Tobacco*, *Silks*, *Calicoes*, or any other commodity, which is either prohibited, or pays a *Duty*. Where then is the *difference* with regard to our *liberties*, between the officers of *Excise* and *Customs*?

As to the different *methods* of *tryal*, I will say but a few words; that the greatest privilege of an *Englishman*, is a *fair* and *impartial* tryal, and in most cases *by a jury*, is an undoubted *truth*, and which, I hope, I shall ever *support*, while I have a *seat* in *Parliament*, or any *share* of *property* in my country. But that it has been thought *reasonable* by the legislature, time out of mind, in *many instances* of taxes, and *other levies*, for the *ease* and *benefit* of the *parties themselves*, to *vary* from the ordinary method, and to direct disputes to be determined in a *less expensive*, a more *summary way*, is an *undeniable truth*; and the *advantage* of it is as *undeniable*.

I HAVE no books by me, so shall mention only those few instances I can recollect. The proportions of the *Land-Tax*, and *Window-Tax*, by which one estate is loaded in favour of another; disputes about parish rates to church and poor; the repair of the highways and bridges; the payment of servants and manufacturers wages; disputes between the clergy and their parishioners about small tythes; and a hundred other instances, with which every justice of peace is acquainted; are directed by law to be adjudged and determined, either by particular commissioners for that purpose, or by neighbouring justices of peace, either in their private capacity, or at the quarter session, and *without a jury*. And in *whose favour* are these particular instances, and the others not named,

named, directed to be *thus determined*? In one of these cases there is an *option* of a different method of proceeding; let us see the consequence of that, and then judge. In the case of *small tythes* the *vicar* may, if he pleases, sue in the *Exchequer*; and I remember, since I sat in parliament, I heard on a certain occasion a complaint from the bar, that in a very few years there had been no less than 1200 suits commenced in the *Exchequer* on this head: And how did they end? The parishioners were all glad to submit, rather than bear the expence of such a tryal. Which method then, think you, was most favourable to the people? That, where the expence was so great, that they yielded without redress; or That where they might have had redress, without any expence? I will but just mention the power of *mitigation* of *finés* by the *commissioners and justices*, in cases of offences against the *Laws of Excise*; and which power is constantly and carefully exercised by them, in proportion to the *abilities* of the offender, and not to the greatness of the *offence*: But in tryals by a jury, the full legal penalty must always be inflicted.

A GREAT deal might be said on this head; but as it will more properly be a consideration in the framing of the bill, if any shall be ordered to be brought in, for making the proposed alteration in the manner of collecting these revenues; I shall add no more at present on this subject.

As to the *dangers* insinuated from the encrease of the *number of officers*, I have enquired into that matter, and am *credibly inform'd*, that there are so few additional places to be survey'd, which are not already under survey for some *Exciseable commodity*,
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that the number will not be considerable enough to create even a murmur. The *additional* officers on Coffee, Tea, and Chocolate, were *no more* than *eighty*, excepting clerks and persons employ'd solely in writing; and I am told the *present proposed increase* will not be *150 in all England*, besides *some Warehouse-keepers* in this Town of *London*, whose sole business will be to keep a key jointly with the *merchant*, and the *number* of them must depend on what *number of ware-houses the merchants* shall desire. I think I need say no more on this head, notwithstanding the *unreasonable noise* that has been made about a *new standing army* of officers; for I can never believe, that this trifling and necessary *addition* will have the *least weight* in the scale, against the *gain or loss* to the *publick* of *four or five hundred thousand pounds per annum*.

I THINK I have gone through the *material objections* to the *intended proposal*; but I cannot help mentioning *one more*, *ludicrous* as it seems to be, since I have heard it mention'd very seriously by persons who zealously oppose this alteration. And it is this, That if this goes on, the necessary *annual supplies* may be raised by the *parliament* with *great ease*, and without any *burthen* being felt by the *people*. If this be *true*, as in my conscience I believe it is, all their *other objections*, as to the *burdensomeness* and *grievousness* of this alteration, fall to the ground at *once*; and if *they* will be so kind to maintain *this proposition*, we can have *no debate*, but whether *this last* be an objection? And upon that subject I have but this to say, It will be time enough for *those gentlemen* who maintain *that maxim*, That *Taxes* ought to be as *grievous* as possible,

sible, when *they* shall have *more* power and *more* influence, to endeavour to put their maxim in execution; let *them* have all the merit, and all the advantages of the *experiment*: For my self, I shall think it *my duty*, as long as I have a seat in *parliament*, to make all necessary *impositions*, as *light* and *easy* to my fellow *subjects* as possible.

I DOUBT, Gentlemen, I have been too tedious in my endeavouring to set the present dispute in a *clear* and a *true light*. Had the *opposers* done so, I am confident I should never have received your Letter. But That was not *their* business, nor could have served *their* purposes. And nothing is to me so strong a proof of the greatness and extent of these *frauds*, as the violence and extent of the *opposition*: Which, though fomented and carried on by particular people, yet, by virtue of some popular words, have drawn many into the confusion, while *some cry one thing, and some another, and the more part know not wherefore* they thus cry out. But *Demetrius* the Silver-smith, with *all his Craftsmen*, could never have raised an *uproar* among the *Ephesians*, by complaining of the danger of their private gains. The *religion* of his country he made the *engine* to secure his own *profits*. *Liberty* is the *Diana* of the *English nation*, and is with great reason *idolized*, as peculiar to our selves. *This* is therefore the word which those who fear the proposed alteration have made use of, to blind the eyes of people, and to turn them off from examining into their *frauds and impositions*. All therefore we have to wish is, that (tho' I think they have not done much harm) *they may be rewarded according to their works*. If their present labours, if their labours for seven years past,

past, have been really begun and carried on, tho' with unjustifiable bitterness, merely from a *motive* of *disinterested virtue*, and *ardent zeal* for their *country*, they will be rewarded with the *favour and affection* of all good men: But if they have proceeded from a *desire of gain* or *power*, or the *effect* of any other *passion*, they must and will be rewarded with *contempt and disappointment*, sufficient punishments to an *avaricious* or *ambitious* mind.

I WILL ask you, Gentlemen, *one question* and I have done, Are *you* yourselves desirous, *you* who do now pay the *full Duties* on Wine and Tobacco, that the Duties *you* pay should be given to the *fraudulent dealer* in Tobacco, and to the *brewer of Wine*? or would *you* have them be paid to the *publick*, for the *benefit* of the *publick*? If on the answer to this *four or five hundred thousand pounds per annum* depends, of how much *importance* is it, to have it seriously answer'd?

THIS is the *real* and the *sole dispute*; and from the various arts that have been used to conceal and to disguise it, *you*, Gentlemen, may judge how much *you* have been endeavour'd to be imposed on, and how *fatal* such impositions may one day prove to the very *being of parliaments*. Whatever destroys or obstructs the *liberty of speaking* and *voting* in parliament, obstructs the *freedom* of parliaments; and I can foresee *as dangerous consequences* attending from artful, interested, and ambitious men, *imposing* on people at a distance, to *influence* their members, on subjects which may be debated, by *false insinuations* and *misrepresentations*, as from any other *influence* whatsoever. But he is the only *honest man*, who resists *all influences* to the *prejudice* of his
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country: As *such* I shall endeavour to behave myself on this, and every other occasion, and let the *good or bad effect* TO THE PEOPLE OF GREAT-BRITAIN in general from this alteration of the method of collecting these Revenues, as it now appears to me, be the rule with you to determine whether I shall or shall not deserve your future favour to,

GENTLEMEN,

Your most faithful humble Servant.

London, Feb.

19, 1732-3.

P. S. Since I writ the above Letter I have seen the *Craftsman* of last Saturday, wherein is a letter to the *Land-holders* of GREAT-BRITAIN. In which the writer, in the first place, shews his ignorance, in imagining that the *Duties on Wine and Tobacco* are proposed to be laid on for a *term of years*; whereas they are already laid in *perpetuity*; and all that is proposed is an *alteration* in the *manner of collection*. In the next place he seems to allow, that the *encrease* may amount to *three or four hundred thousand pounds per annum*. All I conclude from thence is, that if Mr. *D'Anvers* allows the advantage to the *publick* to be *so much*, I may safely conclude that my *computation* of *four or five hundred thousand* is not erroneous: And if that be true, let the *Land-holders* of GREAT-BRITAIN consider, whether *such an ease* be of consequence to *them*.

F I N I S.