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SERIOUS
CONSIDERATIONS
ON THE
HIGH DUTIES

EXAMIN'D:

ADDRESS'D TO

Sir Matthew Decker,

BY

Mr. *H O R S L E Y.*



L O N D O N:

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S E R I O U S
 CONSIDERATIONS, &c.

S I R,



HERE is nothing exalts and ennobles the Character of Man more, than a benevolent Disposition, directing us, to alleviate and soften the Cares, and Distresses of our Fellow-Creatures, by every Art and Contrivance, of which our natural Abilities, or a successful Fortune may have render'd us capable. This happy Turn of Mind, directed to Individuals, expresses a just Sense of the due Regard we owe to one another : But when it extends itself to a whole Nation, it rises superior to the common Acts of Humanity ; intimates our Desire of attempting Perfection, and resembles something Divine. You are, Sir, believ'd by the Town to be the Author of a little Performance entitled, *Serious Considerations on the High Duties* ; wherein is express'd that happy Turn of Spirit, that Inclination towards Benevolence, that Love to your Country, and Good-Will to its individual Members, which constitute you an Honour to your Family, a Grace to your Country, and a shining Example to Posterity. These Considerations naturally lead us into an Enquiry, how it happens, that with all these fine Qualities, and suitable Abilities for so important a Work, you only introduce us into the

Road to Prosperity, and there leave us like helpless Orphans, to shift for ourselves; to struggle through an intricate Scene of perplex'd Views and Designs, and without an able and vigilant General at our Head, or united Counsels, to endeavour to break through almost insurmountable Difficulties.—'Tis to little Purpose, you tell us what is right; how Duties are to be lower'd, or what will save a sinking Nation; unless you at the same Time inform us, how your Opinions may be render'd capable of coinciding with Views and Interests directly opposite to them; where all the Power lies, that is capable of bringing about so good a Work: In a word, Sir, you have left us in the Condition of an *East-India* Mariner, who, after a long and tedious Voyage, meets with hazy Weather, attempting to fall in fair with the *British* Coast, and has nothing to depend upon but a vague and uncertain Reckoning: At length the joyful Noon approaches, the gloomy Clouds separate, and leave a Space, thro' which he discerns the wish'd-for God of Day, in full Meridian Lustre. He eagerly attends the Advantage of the important Minute; his End so far attain'd, a constant Gloom then after covers the Face of Heaven, and he is left to trace out the untrodden Paths of the Ocean, with the same Uncertainty, within a Trifle, as before. Thus, Sir, you just favour us with the Emanations of your Wisdom, then vanish and leave us in a Mist, to wander we know not whither. This, Sir, I take to be either owing to your Modesty, or that you expect some other Hand may contribute to the Improvement of your Design, of which you intend to make a proper Use, and then exhibit to our View a finish'd Performance.—Pleas'd with the agreeable Reflection, I seize with Pleasure the happy Opportunity of entering into your Views, and of contributing towards the finishing of a Scheme of the last Consequence, which, without such Encouragement, I should have hardly had the Presumption to have attempted; but as I have begun, I please myself with the Hopes, that it will be no ways disagreeable to you.

you, that I occasionally correct as well as endeavour to illustrate and improve it.

The first Amendment, you propose, is in the Tea-Duty, which is unhappily enough attended with every Circumstance, repugnant not only to the very Nature of Commerce, but even to common Sense: For it is extremely obvious, that if the Tea-Duty now brings in 130,000*l.* a Year, it would at least produce 70,000*l.* more could the Running of it be avoided, and which is only to be effected, by making it the Interest of the People not to buy Run Tea.

It is said the *India* Company apply'd to a certain Minister to have the Duty taken off, engaging to pay it themselves. That the Minister insisted on 25,000*l.* more than the Duty, as being the Value of the annual Seizures on an Average, and that the Company refused it. To me it appears, that they were both in the wrong: The Minister for asking; the Company for refusing. The Minister for two Reasons; one, that on such a Settlement the Government would have sav'd more by not allowing a Draw-back, than that Sum amounted to. Some People may object, that this 25,000*l.* goes to the King, and so would be so much real Loss to him, but don't consider at the same Time the Consequence of getting 25,000*l.* at a Loss of half a Million to the Nation. Such Enemies to both King and Country, when they speak out, reason thus; what signifies the Nation so the King gets more Money, not considering that when one is ruin'd, the other cannot subsist.

Again, when the Government don't really pay the Drawback, they lose so much Duty, which is absolutely the same Thing. Tho' one goes into the current Service of the Year, the other into the King's Pocket. Suppose all the Tea was Run, and the King made 50,000*l.* a Year by Seizures, and the Nation at the same Time paid one Million: Is it worth his Majesty's While to have it at that Price? this would be making him worse than a *French Pensioner*, as King *Charles* the II^d was. The other: If it be admitt

as I believe no Body doubts, that there is as much Run Tea drank in *England* as pays Duty: Then it will plainly follow, that the Nation pays half a Million to Foreigners for a Commodity of their own, which we first make them an Allowance to carry away and then pay them again for bringing back; and I need use no Arguments to instruct the intelligent Reader, how many Ways such absurd Proceedings must injure the Government as well as the Community. On the other side, it is plain the Company ought, if it was insisted on, to pay it, not in point of Justice, but Interest; since they must certainly have got more by putting a Stop to this pernicious Trade, than it was possible for the Government to get by Seizures; of which sometimes they only get a Part, sometimes none at all: And 'tis hardly a Question, that ten Times as much is Run clear as seiz'd, of which, tho' the greatest Part might be originally of their own Sale, yet it hinders their selling it at a considerable Advance more at Home, than to Foreigners, who run it back again, and who notwithstanding the Drawback, considering all Hazards and Expences, can neither afford it so cheap nor so fresh as the Company, exclusive of the Duty.

The Drawback now pays the Adventurers both Freight and Hazard; for the Company paying the Duty, the others paying nothing, makes 8 s. in the Pound Difference, and allowing half for Hazard, the Adventurers can yet undersell the Company by 4 s. in the Pound; and accordingly do sell greater Quantities of ordinary Teas than they.

This is a plain Insult upon the common Sense and common Honesty of the Nation, and intimates us all to be, either Knaves or Fools; and is a Species of Politicks, that never yet existed in any Nation but this. 'Tis impossible to say how this Matter would stand, when canvass'd in every Light, without having first the Authority of the Company, for the Quantity and Value of their Sales to form a tolerable Calculation be

when subsisting, could sell their Teas on an Average at Twentypence Sterling a Pound, I make not the least Doubt, but that our *East-India* Company could, with a Duty proportion'd to ordinary Teas, afford to sell them much cheaper than the Smugglers: And much more so, if the Duty could be fix'd as you, Sir, propose, and that entirely in the Hands of the Company, even supposing they paid for it the 25,000 *l.* extraordinary, which I am inform'd, is demanded in Lieu of Seizures; and be able to pay something more, if such Tax answers, as it promises to do.

If therefore the Government will permit this Tax either to be levied by the Company, or levy it themselves, and make the Company accountable for any Deficiencies, it will be found not only acceptable to the People, but also advantageous to the Company, and so much for the Benefit of the Community, as the Difference at least of half a Million of current Cash carried out of the Kingdom yearly amounts to, which is twice as much as the whole Balance of the *French* Trade: And yet This is a Trade every Body complains of: That no Body hardly considers. But if the Government and the Company can't agree upon this Matter, the whole is so plain to me, that I will undertake (let me lay the Tax as I please, and it shall be with the Approbation of all Mankind) to pay the Government 200,000 *l.* a Year, and give unexceptionable Security for Performance, and will besides, concur in permitting them to nominate their own Officers to receive it: with a Proviso, that if any Loss happens thro' their Neglect or Mismanagement, it be allowed me out of what I am to pay.---And I make not the least Doubt to prove, that I will save the Nation as much more as I pay. There is no Conjururation in all this, nor do I pretend to make it a Secret: But have a Pleasure in rendering it very clear and obvious. There, are out of 8,000,000 People, at least 1,000,000, who drink each three Pounds of Tea a Year, and who pay now for Duty of that three Pounds. Twelve Shillings

at least six Shillings more, together eighteen Shillings a Year : So that they pay over and above the prime Cost, 900,000 *l.* a Year, and both the Wholesale and Retail Dealer less Gainers, than if they were to pay no Tax. It will follow, that if every Tea-Drinker who drinks three Pounds, was to pay 10 *s.* a Year, he would at least save 8 *s.* and the Nation's Money not to be carried out by Smugglers : The Government would gain 370,000 *l.* a Year : The Nation save 500,000 *l.* a Year : Together, actual Profit in the Difference 870,000 *l.* a Year; and every Body better'd, but those who wickedly turn their Heads to live on the Spoil and Ruin of their Country. But, Sir, if it be true that there are 600,000 Houses proper to pay Taxes, I may conclude there are so many proper to pay a Tea-Duty : And then if we remit the single Persons, and take Houses only, and tax them at ten Shillings a Year each, I mean on an Average, some more some less, it will produce 300,000 *l.* which is near 170,000 *l.* more than the Government now makes of it : And if the Coffee-Houses be tax'd as you propose at only 5 *l.* a Year each, it will add considerably to the Sum, and I dare say the whole Nation be infinitely obliged to the Government for the Alteration, notwithstanding the apparent Profit such an Alteration will produce : For the Subject is not averse to the Government's Gain, so they are not oppress'd ; since it must be accounted for in the current Service of the Year, and the more it produces the easier other Taxes will be of course. So that in short your Scheme is founded on such Principles, as create an universal Good, and equally turn to the Emolument of the State, the People, and the *India* Company; and hurts none but such as are Enemies to all three, and who make Estates at *Middlebourg* and *Dunkirk*, and at many other Places I could name, at our Expence, and, as you are pleas'd to say, to the Sorrow of the Minister who could not help it. In order to justify him, you quote the Affair of the Prince of *Orange* : That is not a parallel Case. What

the Prince of *Orange* could not, or did not care to help, was an actual Benefit to his Country; This, which the Minister could not help, the direct contrary: So that while one meets with Applause, the other is condemn'd on the Face of your own Relation; more especially as you yourself shew, with how much Facility that might be remedied, which he had not Wit enough to find out, and which, had he discover'd in the Light it now appears, I am confident he would not have fail'd of pursuing it with uncommon Ardour, as it materially coincided with his most sanguine Views, *viz.* of improving the Revenues, at almost any Rate. You are pleas'd, Sir, to make some Difficulty about the Manner of collecting in this Tax. For my Part, if your Calculation of Houses be true, I see no manner of Difficulty in the Matter; since there is hardly a House fit to pay five Pound a Year general Tax, but consumes at least three Pounds of Tea a Year: If not, there are Thousands that consume Thirty, and 'tis only bringing them to an Average, or 'tis doing nothing. But you seem, Sir, to have forgot the Inns who expend more Tea than many Coffee-Houses, and sell it at an higher Rate; so ought not to be forgot, nor rank'd with private Houses, no more than Taverns and Eating-Houses, in another Case, which I shall mention hereafter.

In a Word, you have nothing else to do, but to use your Interest and Influence, as you have done your Pen, to acquire the universal Applause you so justly Merit.

One good Scheme, like the *Cambridge Carrier's Money-Bag*, may be the Mother of many more; and let who will acquire the Benefit, you alone will merit the Honour of the happy Discovery: So I shall for the Reasons previously mention'd wave all Regard to your further Objections and proceed to the second Point in View, which is a general Tax. An Excise-Scheme, or Inland-Duty, is so far from being the Aversion of the People, that it is the only Thing they

with establish'd on a right Principle. It was not the Thing, but the bad Application of it the People in general justly objected to. They could not conceive with what honest Views, the Government should refuse to take their Duty in a Lump, and chuse instead thereof to pick it up by Peace-meal; unless they intended to raise a new Army of Excisemen with Power to act as the common Disturbers of the Peace of the Community, at all Times, and in what Manner they pleas'd; Without controul, to enter their Houses, and lay the People under Contribution at Pleasure. Thus pursuing the Means, the Government not only miss'd the attaining a very desir'd End; but also fix'd an Oidium on that, which is a most essential Good; for it was very obvious to those who knew, or consider'd the Thing a Moment, that the Drawbacks on Tobacco were, instead of a Benefit to Trade as intended, become the Property of a Sett of People, who first enter'd their Goods free for the Exports, and then Run 'em in again at a low Price, to the Detriment of the fair Trader, and consequently to the Prejudice of both the Revenue, and fair Trader, which no honest Man could approve. But the Misfortune was, that the Remedy propos'd, by preventing one Evil introduc'd a much greater, and by a Means which nothing can justify, equally punished and oppress'd the Innocent and Guilty, by opening every Man's Doors, at the Command of authoriz'd Robbers. All this, Sir, was too plain and obvious to the meanest Understandings, and the Ourcry against a general Excise, introduc'd in that Shape, not at all to be wonder'd at; no more than that pernicious Bill brought in, for the more speedy and easy Manning of his Majesty's Fleet, which would have made us as absolute Slaves as any in *Turkey*: yet no Body disputed, but that a Bill for that Purpose was absolutely necessary, and very easily contriv'd, without the least Detriment to our Liberties; and as such would have been readily assented to, tho' receiv'd with Contempt enough, when founded on a right Principle. The same Cause will always produce the

the same Effect. And that Minister who is weak enough to imagine that the People can't distinguish between Right and Wrong, will, in the Event, find himself terribly mistaken, such gross and bungling Impositions not being to be swallowed down by the greatest Idiots on Earth, much less by a discerning People tenacious of their Liberties, and ever attentive to the Pursuits of a Minister, against whom they always judg'd it necessary to be strictly on their Guard. And yet, gross and absurd as these two Bills were, they might have slipp'd down unawares, had the Minister been in any kind of Confidence with the People. Thus it happens sometimes, that Good may produce Evil, and Evil Good, and may contribute to teach a Minister this Lesson, that in order to cheat the People, it is first necessary, that he be in Credit with them, and even then, that his Politicks be a little more delicate and refin'd, as has been the Management of those Ministers, who have from Time to Time drawn the People insensibly into the consenting to such a Variety of Duties, as are become at Length a Burthen, which we know not how, either to bear, or to remove. Oppression marches in their Van, and Perjuries innumerable support their Rear; and should we go on one Century more in the same Track, one Half of the People must be necessarily employed to eat up and destroy the other.

It follows then, that we recur to some rational System; and, before the Evil gains more Ground, consider of the best Method to ease the People, without being deficient in what is necessary for the Service of the State. The two Objections to be remov'd are: First, the ascertaining of the Civil List, which is perhaps more by some Hundred Thousands a Year than generally imagin'd; but if it be no more than stated by Parliament, then no Objection can be made on that Behalf, if on a new Foundation That be continued.

The Civil List settled at the Union was only 691,204*l.* and included some considerable Articles, which, I think, the Crown has now exclusive thereof: But then it must be consider'd, that the Royal Family

is now much larger, and two Courts kept instead of one ; which must be admitted to add to the Expence at least 100,000*l.* a Year more ; so that in the Whole there is no material Difference. But supposing, rather than any Objection should obstruct a good Scheme, it were settled at a Million ; Eight Hundred Thousand Part thereof on the King ; the Remainder on the Prince of *Wales* and younger Children, who are in Effect the Children of the People, and to be provided for by the Parliament in such Proportions, as shall to them seem just ; including Fines, pass'd Fines, Compositions, Sheriff's-Proffers, the Revenues of *Wales*, *Cornwal* and *Chester* ; the Rents of Crown Lands and Fines on Leases : This perhaps might be satisfactory ; if not, contriv'd to be made so. The second Objection is to the Multitude of Officers at present employ'd, great Part of whom may not be necessary, on a better Establishment. Here are three Things to combat with, *viz.* *Ministerial Influence*, *Salaries*, and *Perquisites* ; several whereof are so much superior to the Salaries, that the Salaries are wav'd by those who enjoy the Perquisites, and often amount to ten Times the Value ; but I doubt not, if enquir'd into, for the Payment of a certain Value in Lieu, would be deliver'd in considerably augmented, as is usual on parallel Occasions.

Therefore the first and last of these Articles are the great Points to conquer, which effected, the second is easily managed : For let the Sallaries continue forever, Employment, on a new Establishment, may easily be found for them ; but what to do with the two others, comes next to be consider'd.

The first Step is, to get an honest Minister ; and the Way to get such a one, is to resolve not to distress him, when you have him, that he may not thereby be put to dishonest Shifts to defend himself : For while any M———r of P———t is so venal, as that he will either be employ'd, or use all his Art and Industry to distress a Ministry, a good Minister can never exist : and consequently, any new Scheme for

the Good of the Nation never take place, while the Minister's sole Defence depends on the preventing it. This End once obtain'd, the Way will be open for prosecuting a Scheme to Effect. The next Step will be to remove those, whose Perquisites exceed their Salaries. This must be perform'd gradually, as you take off this or that particular Species of Duty, and put it on Houses, which must not be, nay cannot be, done all at once: The Shock will be too violent, and the Interest too strong against it; but if it be acted gradually, the Repulse will be less, and the Shock less felt. In the Intervals, many may dye, and their Places not supply'd: So that what with the discharging but few at a Time, and concurrent Accidents, a Scheme of this Nature may be brought to Maturity without any material Opposition, within perhaps the Space of twenty Years. The first Thing is, to consider what Duties are most expensive in receiving, and produce the least Money; next the Manufactures of *Great-Britain* and *Ireland*; next the Products of our foreign Plantations; and lastly of those Countries with which we Trade to Advantage: And as to those where the Balance is against us, let them remain to a Use I shall apply them hereafter. And I should think, a Committee of the Commons, properly assisted, fittest to direct this Gradation and Change. I shall now attend to the Scheme itself. I shall take it for granted, Sir, that you have calculated truly, that there are 600,000 Houses proper to bear a Tax of so much each, as on an Average may amount to ten Pounds, and altogether to 6,000,000 *l.* which is almost 1,000,000 *l.* more, than all our Duties together produce, exclusive of the Civil List Appropriations, as I am informed: For Exactness, in that Particular, is not absolutely necessary in this Place; tho' it will be, when your Scheme comes to be consider'd in another Place: For 'tis first necessary to know, if your Scheme be generally right, and the Way to come at that Knowledge, I take to be this; That all the Parishes in *England* return to the Parliament, a regular Account for seven Years

past, of their Assessments of Poores Rates: Upon whom, and what for, upon Oath: By which Means they will certainly learn, what is paid for Houses, and what for Land distinctly, and thereupon form a Judgment accordingly. And it will be no difficult Matter to detect any, who shall make false Returns, even in the most minute Particulars. When this Knowledge of the State of the Kingdom is once obtain'd, it will not be difficult to apportion the first Tax on Houses to the Value of the Rates remov'd. You, Sir, propose first taking off the Window-Tax, which in fact is most proper, as being the most unequal: But here you are to try an Experiment, how far the Tax on Houses will be better, than on Consumptions: Therefore, to convince the People of the essential Difference, Consumptions must be begun with; and when the Parliament have agreed what Rate shall be taken off, and what Tax laid on Houses in Lieu, (suppose Soap, Candles and Salt) then I would, for the full Satisfaction of the People, humbly propose the following Method to be pursued: to every House tax'd, deliver a printed Bill, expressing the Duty on Soap, Candles and Salt; and directing the Housekeeper, to examine into the Difference of this Expence, by the Quantity he uses, and the Difference in the Year, in the Value he pays for it. This will give him full Satisfaction, and induce him to a ready Concurrence, in what he finds so just to his Country, and so plainly advantageous to himself: And to prevent all possible Obstructions to so good a Beginning, let the Commission for receiving of Salt-Duties be chang'd into a Commission for the Receipt of Taxes on Houses. And at the Conclusion of the Year, if it be found, that these new Duties operate as agreeably as 'tis reasonable to expect they will; then next, I humbly propose the taking off the Malt, Hops, and Window-Tax. Next the Excise on Beer and Ale, Mum, Cyder and Perry, sweet Wines Vinegar and Leather. Next the Duties on Tobacco, Coffee,

and Sugar Plantations:

And lastly, the Duties on Tonnage and Poundage; and of Coals and Culm. These being the most material Duties, as they relate to Consumptions, by which every Family are more or less affected according to their Number, or Manner of living, appear to me the most proper to be reduc'd into one general Tax. I shall now consider the Benefit that may arise both to the Publick and every Individual from this Exchange. There are few People so ignorant, as not to know, that all Duties on consumed Commodities, lye on the Consumer, at double the Price of the Duty; Duties being one of those Merchantable Commodities, in which all Traders deal to more Advantage, than in the real Commodity on which the Duty is laid: As for Example. Whenever a Penny in the Pound Duty is laid on any Commodity, the Price immediately becomes Twopence *per* Pound more than before: So that by this Rule, which is very true, every Commodity will immediately fall in its Value, to double the Amount of the Duty; which, besides the saving to every Family, will produce an essential Good to the State. All Drawbacks will immediately cease, and Smuggling thereupon become useless. And 'tis probable there will be a much greater Exportation of our Native Commodities, than now, as that they can be then afforded cheaper by those who pay no Duty at all, than by those who receive them on the Drawbacks; And many Cheats and Perjuries consequently be avoided, which are Subjects well understood, but not to be treated on with Pleasure: Since it would open to Foreigners some Scenes, neither to the Honour of the State, nor Reputation of the Community. I shall now enter into your Scheme more expressly, by considering in the best Light, I am able, the general Nature of the Apportionment of Houses; and will suppose with you, there may be 600,000, and that ten Pounds a House, in the whole on an Average, will be a good Medium: But if I conceive the Thing right, five Pound is not low enough for the lowest; and that

much for the highest. The People of *England* are generally divided in the following Classes :

The King,	} In Proportion to their Estates, or the Houses they Rent. If un- married a Pro- portion.
Prince,	
Dukes,	
Arch-Bishops,	
Earls,	
Viscounts,	
Barons,	
Bishops,	
Baronets and Knights,	
Esquires and Gentlemen,	
Merchants,	
Wholesale Dealers,	
Retail Dealers,	
Brokers,	
Mechanicks.	

Farmers, Graziers and Husbandmen, as to Houses, are quite out of the Question : As they rarely pay Rent for them, so they must be tax'd according to their Abilities, in Farm and Stock.

The next are Taverns, Inns, Places of Publick Resort, Eating-Houses, and Ale-Houses ; which Houses are the Causes of great Consumptions, therefore should pay a suitable Tax, in proportion, as what they consume comes cheaper to them. 'Tis likewise to be observed, that in Country Towns, better People live in Houses of ten Pounds a Year, than in *London*, that pay Twenty, and must be consider'd accordingly : Then are to be consider'd the Beneficed Clergy.

—————The Universities for their Colleges,
 —————Inns of Court,

And all other Colleges and Hospitals, since they will be Gainers by it.

In general, I propose that every Man pays the
 th Part of his Estate Real or Personal : The Far-
 one Tenth of what he Rents,

and every House-keeper at above 6*l.* a Year Rent,
one Fourth of his Rent.

These together will probable Produce	<i>l.</i> 6,000,000
The Duty in Lieu of Tea-Duty	———— 300,000
	<hr/>
	6,300,000
	<hr/>

Then there will remain the following Duties, *viz.* on

Wine, Oil and Wooll. *Spain and Portugal.*

Wine, Oil and Silk. *Italy.*

Wine, Brandy, Cambricks, Indigo, &c. *France.*

Muslins, Spice and Callicoes, &c. *East-Indies.*

Foreign Shipping.

Coinage-Duty.

Whale-Fins and Train-Oil from Foreigners.

Hackney Coaches.

Hawkers and Pedlars.

Stamp-Duties.

Post-Office.

Raw Silk, Cotton, Coffee and Druggs. *Turkey and
the East-Indies.*

Cocoa.

Alienation-Fines, and Pass'd Fines.

Fines on penal Statutes.

Fines on Leases.

Compositions.

Crown-Rents.

Wine-Licences.

First-Fruits and Tenths.

Plantation-Duties rais'd abroad.

Sheriff's Proffers.

Revenue of the Dutchy of *Cornwal.*

Of the Principality of *Wales and Chester.*

These together may amount to about	2,000,000
Brought forward	<u>6,300,000</u>
	l. <u>8,300,000</u>

To these may be added the Taxes rais'd on such a Principle, as may be found most agreeable in *Scotland* and *Wales*, and sufficient to answer the Expence of raising and receiving all the rest : And something very beneficial of the same Kind might be put in Execution in *Ireland*, if well attended to. There will then according to this Computation be a clear Revenue of

	8,300,000
To the King and Royal Family	<u>1,000,000</u>

Remains clear l. 7,300,000

Our Expences in a War on the Continent and at Sea may stand thus :

To Forty Thousand Seamen, &c.	2,080,000
D ^e . Land Forces and Contigencies	<u>900,000</u>
	l. <u>2,980,000</u>

Brought forward l. 7,300,000

Brought forward	2,980,000	
Ordinary of the Navy	0,120,000	
Guards and Garrisons	0,500,000	
Ordnance and Transports	0,150,000	
Subsidies	0,500,000	
Interest	<u>2,000,000</u>	<u>1,150,000</u>
	l. <u>6,250,000</u>	l. <u>6,250,000</u>

Thus

Thus it appears, that if this Plan be true, we can afford to employ an Army and Navy abroad, very sufficient to answer all the Purposes of a War, and yet spare a Million of Money every Year to pay our Debts with, and not in fact pay half the Duties we do now, and gradually pay off all our Debts.

Now let us see how we shall stand in Times of Peace.

To ten Thousand Seamen	—	520,000
To the Ordinary of the Navy	—	120,000
To Guards and Garrisons	—	500,000
		<hr/>
		l. 1,140,000
For secret Service and occasional Subsidies		0,200,000
To Interest Money	—	2,000,000
		<hr/>
Clear Revenue	7,300,000	3,340,000
Ballance	3,960,000	<hr/>
	<hr/>	
	l. 3,340,000	<hr/>

The which, as I compute by Head, will in about ten Years Time pay off all our Debts; and put us in a Condition, infinitely superior to any Nation in *Europe*. This indeed is not strictly made out; nor can it be, 'till those who have Authority will call for the proper Lights; and until then, as we can expect no good Effect, so it is not at all material to enter more minutely into the Matter, the Calculation being exact enough for Amusement, and may easily be perfected, when it can be render'd truly useful in general. Sir, I have taken your Calculation for granted, and have only taken the Liberty to alter the Manner a little, conceiving the Amount will be much the same; and have not perhaps taken off all the Duties you would have done, nor perhaps mentioned all I should; nor am certain that the Residue will bring in 2,000,000. But I know they have done it

found a General Scheme upon : But as to our Expences in a War, I have authentick Accounts before me, of what it was usual to cost, and have stated it accordingly ; as also what may be the probable Expence in Time of Peace ; and by comparing them with what the Taxes by your Scheme may probably produce, I have thereupon form'd a Ballance ; and I find from authentick Accounts, that our Expences in the late War, did not amount, on an Average, to the Sum I have allowed for one now, and *Europe* then in a much more dangerous Situation than at present. 'Tis true, the Interest of Money borrowed gradually improv'd each Year's Expence, which now is all in a Lump : But then, Interest has lessen'd, and I have besides made a suitable Allowance ; so that taking all Things together, I am apprehensive, that I am not very far from the Truth, and can only wish I had better Lights, that I might have the Pleasure of presenting you something more perfect. And I can't think, but if the same Method was pursued in *Scotland, Ireland and Wales*, the People would be better pleas'd, and the Revenues in general very different from what they are now, as Trade would in those Countries, as well as here, become free'd from its Incumbrances, and a Thousand bad Consequences resulting therefrom, of which you very justly observe, Perjury is not the least ; which, laying aside any Regard to a future State, must sensibly affect the moral Actions of a social Community, and lay the Foundation of our Destruction ; since the better Sort of People once harden'd in so pernicious a Crime, by common Practice, will in the Event, stop at nothing, that is their seeming Interest to pursue, tho' never so villainous. The lower Sort of People will but too aptly, and by Necessity, and in their own Defence, fall in with such bad Pursuits ; Juries and Evidence thereupon become useless Things, and we shall be, in process of Time, just in the same Situation as the *Jews* were by *Josephus* describ'd to have been, in the Time of *Nebuchadnezzar*. when *Jerusalem* and the Country round it

was a common Slaughter-House, and the Hands of those who before were employ'd in Trade and industrious Pursuits, turn'd to the cutting one another's Throats. This may perhaps seem too deep a Reflection; but 'tis apparent enough to those who are conversant in the World, that Honour and Honesty, even among those too great to name, are seldom regarded, when Interest is set in Competition. And I must observe, that although those who take Oaths, which it is impossible for them to keep, are criminal enough, yet they are more so that prescribe such Oaths to be taken; since without taking them, Trade must subside, and in taking them, a Man must be in his moral Character undone. This, Sir, has been chiefly owing to the Ignorance and Perverseness of Scholastick Statemen, who are too learn'd to consult People vers'd in Trade, and too wise, or too indolent, to look into it themselves; and so seeing Things in the first Light that presents, they take meer Chimera's for settled Truths, and thereupon concur in laying the Foundation of infinite consequent Mischiefs. What you mention of the Prohibition of *East-India* Goods, is, amongst many others, a remarkable Instance of the ill Consequences attending inconsiderate Laws; as it has not only spoil'd one considerable Branch of our Manufactures, where they were before known and receiv'd; but has prevented the Extension of a Trade, which in its Progress would have greatly contributed to the working up all our Wooll, and consequently been of itself superior to any Law or Contrivance, for preventing its being Run into *France*, now so notoriously to our Detriment, and entire Ruin of our *Turkey* Trade, and the impoverishing of our Manufacture-Towns; and is now attended with such fatal Effects, that tho' we know the Evil, we dare not attempt to remedy it; since it would for the present give such a Shock to the Course of Trade, as varying its Channel of a sudden must always do, as would not be borne with any Temper by ordinary Minds, who would not wait

with Patience the happy Event: For as those we trade with, would be a long Time before they could be brought into a Notion of changing their Apparel, consequently the opening the *India*-Trade, would be for the present of little Use to our Manufactures; on the contrary, it would throw such an Inundation of *India* Goods upon the People here, as would half ruin the Manufactures we have left. Thus, Sir, Ignorance has produc'd a Law, to our eternal Detriment, as unalterable, in its Nature, as a Decree of the *Medes* and *Persians*. This Instance should surely be a Lesson to Ministers and private Gentlemen, how cautious they ought to be, of promoting or consenting to Laws in Affairs they don't understand, and of which they are unable to foresee the fatal Consequences. As also of giving in too suddenly into the Schemes of Projectors, (who are generally extremely ignorant and usually shew but one side of the Question) without consulting first those whose Business it is to understand such Things best; and without every presented Scheme being well sifted, and consider'd in every Light, a Projector now-a-days has nothing else to do, but to fancy himself in the Right, and then to think all Men mad, that differ from him. Of this many late Instances have appear'd, in Men whose Brains are a Wooll-gathering, whose Systems can operate on no one who knows more of the Nature and Consequences of what they are pursuing, than *Soland* Geese, and who are sanguine in the promoting of Laws, the Essence and Effects whereof they know no more of, than Boys do of the Essence of Poetry, who make Verses by Quantities on their Fingers, yet are eternally plaguing the Great and Powerful, with their absurd and inconsiderate Projects. I speak this more particularly, as I think all Changes in Laws ought to be well consider'd of, before made, and this in Taxes as well as Commerce, in private as well as publick Affairs, that the Employment of one Parliament may not be solely turn'd
 the mending, botching, altering or annihilating the

Laws of a Preceding. The hurrying of Bills into Parliament, at first Sight, has been the fatal Cause of multiplying Taxes upon such absurd Principles, as are easier repented of than remedied, and therefore ought to be cautiously avoided for the future. Some People argue, that Times and Circumstances alter the Nature and Reason of Things, and therefore, what was a good Law in one Age may not be so in another: But I say, the Nature and Reason of Things are eternally the same in all Ages and Times: And whenever any Body will produce me an Instance seemingly to the contrary, I will immediately shew him the Absurdity of it. If your Scheme for a Tax on Houses be right now, it would have been so five Hundred Years ago. If the Houses were fewer, the Exigencies of the State were less; and the Proportion will hold eternally. And tho' 'tis plain, that I approve both your Notion of the Tea-Duty and House-Tax; yet I am thus far of the same Mind, as if I did not: That I would have it well canvass'd and consider'd, before 'tis form'd into a Law; and because the wisest of Men are fallible, and their Foresight very much confin'd, I humbly presume 'tis best to go into it gradually, lest we make a Law like that of the *India* Prohibition, which we can neither well continue nor repeal: For since 'tis very plain, that either the Nature of our Duties must be alter'd, the Exigencies of the State lessen'd, or the Nation sink under the Burthen, it behoves us to be very careful; that by shunning *Scylla*, we don't run on *Charybdis*, and so make bad worse. 'Tis true, I grant, that *France* must sink before us: But it is a poor Satisfaction to reflect, that of too adverse Nations, one will have the Honour to be ruin'd last. I shall therefore, although your Scheme is as much my Darling, as your's that produc'd it, think it incumbent on me to enquire, whether it may not be attended with some bad Consequences. In order whereto, I shall first observe, that in all Nations where Riches flow in by Art, Industry, or Commerce. the People

portion, as such Riches increase, grow expensive and fond of every Thing that's foreign, new, and dear; and consequently despise what's cheap. This common Experience shews us to be every Day the Case. Now, suppose by the taking off the Duties from necessary Consumptions, and reducing them thereby to less than half Value, our own Products come to be despis'd, and even a Porter be asham'd to drink Strong Beer at a Penny or Three-Halfpence a Quart, and so every Thing else in proportion. Should we not have more Money go abroad for Wine, &c. than now? nay, I am in some Doubt, whether if the Duty were taken off from Salt, the People would use it; So much have I seen of the Whims and Follies of a wanton Nation: For it is not thus only amongst the Rich and Great; but Players, Tumblers, Fiddlers, Jack-Puddings and Singers, have the Impudence to drink *French* Wine, because its dear, and opposite to the Interest of the Nation; and every other Expence in Proportion, tho' they run away or go to Jail for it when they have done. You will smile perhaps, Sir, at this odd kind of Reasoning; but however superficial it may appear to you, yet as it regards the main Point in question, I dare say you'll agree that the Facts are true: And at all Events it may serve to intimate the Necessity there is, in the making new Laws, of considering future Consequences as well as present good Effects. This Principle you seem ardently to espouse, when you mention the Navigation-Act and Drawbacks, of which you think some Parts ought to be repeal'd or amended; tho' in both Cases, I have the Misfortune to differ from you. I take it for granted, every Owner, or Sett of Owners, employ a Master, whom they either can or think they can trust, and if he deceives them, they are but in the same Condition, as all Men must be, who are under a Necessity of trusting others; so are not hurt by the Law, tho' they may be by the Villainy of those they employ, which is common to all Men: But if the Government was to lay the Penalty on the actual Aggressor, that Aggressor would al-

ways be a common Seaman, who would have nothing to do but keep out of the Way, and the Owners in Condition to laugh at the Law and despise it: Therefore, to fix the Penalty on the Owners, is only to make them very careful whom they employ. If the Master be a good Man, they have their Remedy against him; if not, 'tis their own Fault to employ a Man, who has neither Substance nor Honesty: But the Law is so far from being blameable in this Case, that I don't see how it could have been otherwise, and at the same Time any Law at all. 'Tis much the same in the Drawbacks. If I ship Goods aboard a Ship for *Holland*, and the Master goes for *Scotland* or *Ireland*, and sells my Goods there, without my Approbation, this is a kind of Piracy. Does this Master ever appear again? If he does, and I don't prosecute him, What must naturally be concluded but a Confederacy? Suppose I enter Goods with the *York* Carrier, and he runs away with them to *Exeter*, he is either guilty of Felony, or liable to an Action of Damage, if I suffer any by it. And as the Merchant, knows, when he ships Goods for such a Port, that the Ship is bound to such a Port, has not the Merchant to all Intents and Purposes, the Direction of the Voyage? But I will venture to say, that had that Alderman, you mention, made the Fraud apparent, by shewing a fair Prosecution against the Master, and Draughts return'd for that very Commodity from *Holland*, and apply'd as he ought to have done, he had never been prosecuted, or if he had, he would not have been hurt. On the contrary, if the Government were not to fix the Penalty on those who are allowed the Drawbacks, a Confederacy might easily be form'd, by adapting proper Masters, to cheat the Revenue without Redress, and turn all our Commerce into downright Smuggling: So that taking the Case to be, as you have stated it, if what I have heard be true, Mr. Alderman is very well off, that he never paid the Penalty. I hope, Sir, this plain Dealing will be excus'd: For as I have nothing to do with either the Government

him, so I reason only on the plain Matter of Fact as it appears to me.

On the other side, I must agree with you, that it would be a most happy Thing if such a Law could be, as would render all Oaths and Penalties entirely useless ; that would leave every Man quiet in his Shop or Warehouse, unpester'd with and unmolested by Excise and Custom Officers, and that would reduce all our Duties to a single Tax : And I also agree that your Scheme will probably when matur'd, bid fair to produce the good Effect you intend it should : And I am apprehensive, that when such a Thing comes to be seriously attended to, you are capable of giving higher Proofs of the good Consequences ; and as to what relates to the Parliament, I think it may be entirely left to themselves, to take care they are not less a Parliament, on such a happy Exchange, than before. And if it should take the happy Turn it ought, that People should take it in their Heads to be content with their own Commodities ; and if they must be extravagant, it should be in a Profusion of their own Commodities, in such a Case a Thousand good Consequences would necessarily result from this Scheme, as the Manufacture of each Species would be thereby infinitely more extended : For if People would spend then as much as they do now, and pay but half the Price, there must consequently be twice as much manufactur'd to answer that Expence, besides the Increase of Exports. And in the particular Species of Salt, there would be at least ten Times the Consumption there is now : For it would be then used for the manuring of wet Lands ; and to prevent foreign Salt being used for that Purpose, they may lay the same Tax thereon as is now laid on home Salt, which would effectually prevent its being employ'd to that Use. Another good Consequence would naturally attend the falling the Price of Necessaries, which is, that all Manufactures of Woollen, Linnen, Iron, &c. would come in Proportion cheaper, and thereby in Consequence to command foreign Markets, which would be

an Improvement in our Commerce of the last Consequence.

I think one need not enumerate more good Effects, naturally flowing from the Execution of this Scheme, it being now sufficient to say, that if what has already been urg'd in its Behalf, will not influence, all that can be said further, will be to little Purpose. I believe all Mankind, who have any Judgment in publick Affairs, and think a Moment, will agree with me, that however rich the Nation may appear to be, 'tis plainly not improving. On the other side, 'tis very plain our Debts grow upon us daily; and then supposing our Income by the Ballance of Trade to be as good as ever, yet the Increase of the publick Debt is an evident Symptom of a Consumption; for who is there in private Life, that without improving the Income of his Estate, loads it annually with new Debts, and yet is weak enough to presume, he shall not in the Event be ruin'd? 'Tis exactly the same Thing in the State, only its Compass is not so easily survey'd, and consequently not so ready a Judgment made of the Term of its Fate. Some who find it their present Interest to laugh at such Reflections, but are afraid to enter into the Argument, alledge, that both *France* and *Holland* are more in Debt, and have fewer Resources, than we; and therefore, that as long as we are in the best Situation of any of our Neighbours, we have no Reason either to complain, or be afraid of Consequences. This is at best but the wretched Politicks of unexperienc'd Statesmen. The Truth of the Matter rests here, on the fundamental Maxims of Statesmen; who, if they can do their Country any Good, consistent with their own System, 'tis very well; they have no Objection: If not, their own Interest is to be prefer'd; And what they call their Interest is this, to keep themselves in Power, and amass immense Riches; And the Means to those Ends are, a great Number of Dependants, and the sole Disposition of the Publick Money: It follows that any Law which opposes these Ends, tho' the Fate of the N

tion depended on it, is not to be procur'd. The greater Variety of Taxes, and most difficult and expensive to be receiv'd, are his Harvest, and the Nation's Misery, as they contribute at once, both to support his Power by the Numbers employ'd immediately under his Direction, and by the Difficulty they create of their Accounts being nicely inspected into, tho' at the same Time such a *Quantum*, as the clear Tax brought into the publick Account, might be paid by the People with a Quarter Part of the original Levy: So that the Nation is oblig'd not only to support their greatest Enemy in Power and Riches; but also, to support all his Tools and Dependants; which is exactly the same Tyranny, tho' in another Light, as practis'd in *France* and *Turkey*.

The Knowledge of this leads us easily into an Acquaintance with the Motives, that obstruct all the proper Means for preventing Smuggling: For tho' Smuggling in general is an immense Loss to the Nation, not to be computed; yet is it not to be set in Competition with Seizures, not enquirable into by Parliament, as some People say, or of the creating Officers to prevent it; nay, tho' in the Face of Day, one of the most notorious and bare-fac'd Cheats is practis'd, that ever any Nation was bubbled by. A Smuggler will buy his Tea at *Dunkirk* on an Average at 15. 8. *d.* per Pound. He loads his Vessel with this Tea, and then comes over and informs that such a Vessel intends to run a Cargo of Tea, which, when landed, they shall know immediately from him. This accordingly happens. The Tea is seiz'd, and sold on an Average at 7 *s.* a Pound. His Share amounts to about 2 *s.* 3. *d.* so that he clears 7. *d.* per Pound without any Hazard. One Third only comes to the King, and the Nation pays the Officers their Salaries, who get one Third more. Thus all contribute to make the Nation pay for what is infinitely detrimental to her Commerce, and the Good of the fair Trader, and this purely for the Sake of a third Profit, and the King's Dependants. — Again, a Person who deals in

Teas, seemingly a fair Trader, will sell you the best Teas at 2 s. a Pound less than the Market-Price, if you will take them without a Permit : But he has at the same Time a Smuggling Stock at command, which he buys at a suitable Price, and keeps his Stock up with, and by that Means, must out-trade any fair Dealer ; And here must be Officers again to look after this, at the Expence of the People ; But if such Smuggler be detected, the Nation is no way benefited ; It does not come to Account, to lessen the publick Taxes, or if it did, it would be no ways adequate to the Evil it creates. This is not the only Article, in which such Tricks are play'd. If these Things were told in *China*, with what a contemptible Sneer would they reflect on *British* Politicks !

Even in *France* the Politicks are something better in this Respect : For there, if the King takes from the People what he thinks necessary, he doth not encourage Foreigners to do it too. I dare say it would be thought wretched Politicks, if a Minister was to propose to That, or any other Sovereign, that he might get 50,000 *l.* a Year from his People by making them lose 2,000,000 *l.* to Foreigners ; since he must immediately discern, that his Subjects Loss, in the Balance of Trade, must in the Event be his own, and for which such a Trifle would make but a pittiful Amends ; and This is truly the Case where Smuggling is either permitted or conniv'd at : Nor do I know a State in *Europe*, that is actuated by such Principles. We are a People merely mov'd by the Flights of Imagination, and while our whole Hearts are set on preventing what can hardly even happen, we are impos'd on by a Sett of Men, whose whole Thoughts are turn'd how to raise themselves, and ruin us ; and tho' the very Name of a Prime-Minister here is imaginary, and has, properly speaking, no kind of Existence in our Constitution ; yet such a Thing self-created there usually is, with all the Power and Attributes of a real Prime-Minister, and with this Advantage over the *Turkish* Bashaws, that even the Sovereign

reign can't depose him, and has in many Respects more the Powers of a Monarch, than any that ever yet reign'd. I shall conclude this Work, by clearing up a seeming Paradox to those, who are not conversant in Trade. How, say they can it possibly be, that we shall, as this Scheme pretends, pay more Taxes than we did before, and yet not pay half so much? since the Expence of the Officers to receive 'em is not one Third of the *Quantum*. The plain State of the Case is this. The Merchant first pays the Duty, then he pays himself Interest for that Money, he advances for the Duty; then he pays Fees ordinary and extraordinary; then he pays himself Interest on that again; then he sells to the wholesale Man, on Credit; then he pays himself Interest on that Credit: The wholesale Man considers all this, and raises his Price on the Retailer accordingly, and that Retailer on the Consumer in course; So that in the whole, the Consumer pays for Duty and Credit, at least *Sixty per Cent.* on every Commodity he consumes, more on some, less on others; But it is so much on an Average. It may be said Credit will be given and paid for, if there was no Duty: 'Tis true; but not for above half the *Quantum*, which will lessen the Accumulation on that half considerably, as People may trade with less Capitals, and consequently have less Occasion for Credit, and so less Reason to raise the Price of their Commodities. But here follows as material an Article as any of the rest: The High Duties naturally create Smuggling, this Smuggling carries a vast Quantity of current Cash out of the Nation: The Trader must consequently not only have less to trade with, and so deal more on Credit; but likewise, as he sells less, and has slower Returns, he must sell dearer; and as the Consumer, by the want of current Cash, must purchase on Credit too, so must the Seller still increase his Price. All these Things taken together, I think may very well account for the Difference there will be, in paying of one Tax by the Consumer, and paying in effect so many different Duties on each different Tax, by the Traders.

Traders, which at last falls so heavy on the Consumer ; And the Revenue will be still more, as there will be fewer Officers to receive it. If this will not satisfy any reasonable Man of the Necessity of a single Tax, I own it is neither in my Power nor Will further to convince him. I am, Sir, &c.

I shall add, by way of Supplement, a short Scheme, which I conceive will, to all Intents and Purposes, answer the End of the foregoing, and the Tax be more regular, even, and certain ; And this is to lay it on Windows only. As it is now laid it is very uneven : But if 20 s. a Year be laid on every Window of a House above ten, and 2 s. a Year on every Window above five, and none under ; the Labourer will not suffer, and the Whole will be near adequate to the Fortunes of the Persons who possess the Houses, or rather to their Consumptions, and must lie on the Householder whether Owner or Tenant, because he and his are the Consumers. I presume ; as before, that there are 600,000, with twenty Windows each on an Average ; and 200,000 with above five Windows each, that is to say Seven and Half on an Average, which is 5 s. a House, the Produce then will be

Six Hundred Thousand Houses at 10 l.		
per House	—————	6,000,000
Ditto at 5 s. per House	—————	150,000
Two Hundred Thousand at ditto.		50,000
Land-Tax at 2 s. equally laid	—————	2,000,000
List of Duties and Revenues to remain as before	—————	2,000,000
		<hr/>
		10,200,000
Civil List	1,000,000	
Expences Receiving, &c.	150,000	
Charges of the War, &c.	6,250,000	
	—————	7,400,000
		<hr/>
Remains clear		l. 2,800,000

The Revenue in Time of Peace will stand thus :

Gross Income as above	—————	10,200,000
Expences as before, Page 17	—————	3,340,000
		<u>6,860,000</u>
		<u>l. 6,860,000</u>

So that if there be Peace, these Duties may be lower'd accordingly, or if they continue about six Years, they will pay off the whole Debt of the Nation ; And then the Land-Tax may be taken off for ever, and the Tax on Houses one Half in Times of Peace, and needs never be higher in Time of War. In Peace the Surplus-Taxes will be almost seven Millions : And if Peace continues long, I could wish a good Foresight pursued, which would answer two very important Ends. What I propose, is to raise at least half a Million a Year more than the Exigencies of the State require, and this to be lent out at three *per Cent.* on such Land-Securities, as the Attorney and Sollicitor-General shall approve, and on such private or personal Securities, as the Board of Trade shall approve, the same to have, like all other Government-Debts, the Preference : The Land-Securities liable to three Month's Notice, the Personal to ten Days, with such cautional Provisions for preventing Frauds, as shall be found necessary, and which must be agitated in secret, so not proper to be mentioned here.

The two good Ends of such a Proceedure, I think need little Explanation : The Government will by this Means, in a few Years, lay up such a Stock, as will enable them to do the Nation Justice, on all Occasions ; and the honest Subject, who wants Money, may always have it on easy Terms, free from Imposition and Usury. I am very well aware of all the Objections, that can be made, and shall always be ready to answer them, if introduc'd with good Manners ; otherwise shall disregard them : For as I have no views but what center in the publick Good, or are so intend-

intended, I shall not submit to enter into *Billingsgate* Disputes.

I think it generally agreed, that when Taxes are moderately laid, 'tis better to continue them, than to be often varying them; more especially when it appears morally certain, that they will never be higher, and are much less in effect, than for many Years before; which will be evidently enough the Case, if put on the above Footing, besides at least a Million more circulating Cash in the Nation than now. The Way to attain this great and good End, I take it, is to make the Parliament unanimous: The Means, I conceive, to that End is, to let them all share in the Benefits; and I am so far from thinking that they ought not to be paid for their Attendance, that I think they merit it more than the Judges, and that they should be paid a Salary, tho' not so much, as their Duty is not equal, but what they do of greater Importance: Nor do I propose that they be paid by the Crown or be any way dependant: But suppose every Member not enjoying a Place to the Amount of 500 *l.* a Year clear, to have That made up so much; if no Place, then 500 *l.* a Year paid Him: And as to the Nobility, who have not Estates above 1000 *l.* a Year, they should have 1000 *l.* a Year in Places or Salaries; but with this Proviso, that both Lords and Commons so entituled, make Oath, that they neither do, nor will receive Place, or Pension from the Crown, without informing their respective Houses, in order that their Salaries may be taken off, or adjusted suitably to what they receive or accept from the Crown. I will not say all I conceive of the good Effects, such an Establishment might produce both to the Prince and People, but am pretty confident it would go a great Way towards a right Understanding, be the plain Road to a firm and lasting Establishment, and of rendering our Taxes equal, and light and easy; and consequently improve our Commerce, and render us honourable and regarded by all our Neighbours.

There are two little Observations, I forgot to make: One is, that I have charg'd Houses with above ten Windows, at 20 s. a Window, and besides that 5 s. a House, as equal to the Houses under ten Windows, tho' they must have the whole Number: This I do, as conceiving there are many Houses of Eleven or Twelve Windows, that can better afford to pay, in Lieu of Consumptions, Twenty-five Shillings, than those under-rated can Five; yet perhaps it may be too hard to charge them to the full of the Under-Rate, so have only put them as to that Part on the Average-Rate; and then all Houses above five Windows will pay the Average-Rate, and all above ten, both the Common and Average Rates; which from what I have observ'd will be a pretty equal Tax: The next relates to the Auditor of the Exchequer, who gets perhaps more by the Taxes, than any other Man in the Nation; and as his Gain chiefly arises from the *Quantum* of the neat Produce paid in to him, and as the foregoing Scheme will probably produce near double, I think there is no Necessity for his making double Profit, as it will neither double his Expence nor Trouble in either the Receipts or Issues, therefore should think his Poundage might be lessened one Fourth, and he still enjoy the best Place in the Kingdom.

To conclude, it seems to me no otherwise material what you lay the Duty on, so it be a single Duty, than that in some it may be more easy, regular and even, than in others; but if ever this important Change should be brought about, as it is to settle Things forever, on a solid and lasting Foundation, so will it be necessary, that the Crown, the Parliament, and People, have their respective Interests, so well settled and adjusted, as that no latent Prejudice, may remain in either, improving in a Course of Time its Force and Power, 'till prepar'd at last to burst out into a Flame and ruin the labour'd Structure.

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