

the Number of Houses which would be shut up, since if all were to remain the one fourth of the Produce of the Tax would be Surplus. The additional Tax therefore on Plate is unnecessary.

Now I will consider its Propriety as a Tax. All Taxes ought to be laid for one or both of these Purposes. Either it is a Tax of Revenue, the View of which is to supply the Necessities of the Publick, or it is a Tax of Police intended to operate as a Restraint; for Instance, on the Importation or Consumption of foreign Manufactures to the Prejudice of our own, or on some Article of Luxury prejudicial to the Publick. I say, Luxury prejudicial to the Publick; for it is in this limited Sense that we ought to understand the Maxim that Luxury is to be taxed. The Term Luxury is vague and undefined. In the most extended Sense it signifies every Thing which is not necessary. Go into *Ireland*, and perhaps into some Parts of *Britain*, we shall find Shoes and Stockings are Articles of Luxury. But it does not follow, that we ought therefore to lay a Tax on Shoes and Stockings. We have