

can get at the Property the better, and that those Taxes are best of all which are laid on at the Fountain-head. I will even go further and consider this a little abstractedly. I will allow, that every Man in *England* may perhaps be possessed of Plate in Proportion to his Property; consequently this Tax tho' laid nominally on the Plate, is really a Tax on the Property. In this View of it, *if there were no collateral Considerations* of the Nature of those I have already mentioned, the Tax would be wise and Politick, *provided* it could be equally and fairly collected. But this is the very Thing which never can be done by the proposed Law, and therefore the Tax being unequal, the Law is unjust.

When this Tax was first proposed, the Proposer admitted that the Publick ought not to count upon more than one half of what it *ought* to produce, the other half being to be deducted for Frauds. Frauds will be committed in the Collection of all new Taxes, and those are best which are liable to few Frauds. But before this Day, did any one ever stand up, and propose a Tax of Revenues, as just, general and equal, with an