

at least, eat and drink at a cheap rate; and not be tempted to emigrate, by not being able to live at home.

To suppress Smuggling, by the only effectual means of doing it,—that of taking away the Temptation.—The abolition of the Excise on Provisions will partly do this, and, to compleat the work, the duties of Customs might be reduced to a moderate rate, on the real value of all Exports, and double that rate on the Imports; which value, can best be ascertained by the Proprietors of the Goods, who will take care not to defraud the Revenue for a Trifle, when any Customhouse Officer, or others, can take those Goods, on paying one tenth part more than the declared value; and this without any form or process of Law.

If therefore only small Duties are paid on Importation of Goods, no Drawbacks at Exportation can be expected, and then the Revenue will no longer be grossly defrauded in this matter.

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