

100l. Pennsylvania currency;—with Jamaica and Barbados, 500l. for 100l. currency of each of the said islands;—with Antigua, St. Christopher, Grenada, &c. 400l. for 100l. currency of each of the said islands.—Bills of exchange on Great-Britain, New-York, and Philadelphia, were usually drawn at 30 days sight: they were seldom drawn on any of the other provinces, or any of the West-India islands. When returned protested, the drawers, &c. were subjected to 15 per cent. re-exchange, and 8 per cent. interest.

The sums necessary for defraying the annual expences of government are raised by a poll-tax on slaves and free Negroes, a tax on land, value of town-lots and buildings, monies at interest or arising from annuities, stock in trade, and the profits of all faculties and professions, the clergy excepted, factorage and employment, and handicraft-trades;—which is called the general tax. In the law passed in 1768, to raise the sum of 105,773l. 9s. 6d. the proportions were as follow, being what are generally observed, viz. slaves and free Negroes the head, 12s. 6d.—lands the 100 acres, 12s. 6d.—town-lots and buildings, 6s. 3d. on every 100l. value;—monies at interest,