

Secondly, this mode of taxation by paying for an annual, half yearly, or quarterly licence to consume certain goods, would diminish very much one of the principal conveniences of taxes upon goods of speedy consumption—the piece meal payment. In the price of threepence halfpenny which is at present paid for a pot of porter, the different taxes upon malt hops and beer together with the extraordinary profit which the brewer charges for having advanced them, may perhaps amount to about three halfpence. If a workman can conveniently spare those three halfpence, he buys a pot of porter. If he cannot, he contents himself with a pint, and as a penny saved, is a penny got, he thus gains a farthing by his temperance. He pays the tax piece-meal, as he can afford to pay it, and when he can afford to pay it and every act of payment is voluntary, and what he can avoid if he chooses to do so.—Thirdly, such taxes would operate less as sumptuary laws. When the licence was once purchased, whether the purchaser drank much or drunk little, his tax would be the same. Fourthly, if a workman were to pay all at once, by yearly, half yearly, or quarterly payments, a tax equal to what he at present pays, with little or no inconvenience upon all the different pots and pints of porter which he drinks in any such period of time, the sum might frequently distress him very much. This mode of taxation, therefore, it seems evident, could never without the most grievous oppression, produce a revenue nearly equal to what is derived from the present mode without any oppression.—In several countries, however, commodities of an immediate or very speedy consumption are taxed in this manner. In Holland people so much a head for a licence to drink tea. I have already mentioned a tax upon bread, which so far as it is consumed in farm-houses and country villages, is levied in the same manner.—*W. L. D. F. R. S.*

TAXATION.—As Taxes take nothing out of a country; as they do not diminish the public stock, only vary the distribution of it, they are not necessarily prejudicial to population. If the state exact money from certain members of the community, she dispenses it also amongst other members of the same community. They who contribute to the revenue, and they who are supported or benefited by the expenses of government, are to be placed one against the other; and whilst what the subsistence of one part is profited by receiving, compensates for what that of the other suffers by paying, the common fund of the society is not lessened.—This is true; but it must be observed, that although the sum distributed by the state be always equal to the sum collected from the people, yet the gain and loss to the means of subsistence may be very unequal; and the balance will remain on the wrong or the right side of the account, according as the money passes by taxation from the industrious to the idle, from the many to the few, from those who want to those who abound, or in a contrary direction. For instance, a tax upon coaches, to be laid out in the repair of roads, would probably improve the population of a neighbourhood; a tax upon cottages, to be ultimately expended in the purchase and support of coaches, would certainly diminish it. In like manner, a tax upon wine or tea, distributed in bounties to fishermen or husbandmen, would augment the provision of a country; a tax upon fisheries and husbandry, however indirect or concealed, to be converted, when raised, to the procuring of wine or tea for the idle and opulent, would naturally impair the public stock.—The effect, therefore, of taxes upon the means of subsistence depends not so much upon the amount of the sum levied, as upon the object of the taxes and the application. Taxes likewise may be so adjusted as to conduce to the restraint of luxury, and the correction of vice; to the encouragement of industry, trade, agriculture, and marriage. Taxes thus contrived, become rewards and penalties; not only sources of revenue, but instruments of police. Vices, indeed, themselves cannot be taxed, without holding forth such a conditional toleration of them, as to destroy men's perception of their guilt; a tax comes to be considered as a commutation; the materials, however, and incentives of vice may. Although, for instance, drunkenness would be, on this account, an unfit object of taxation, yet public houses and spirituous liquors are very properly subject to heavy taxation.—*Paley.*

WESLEYAN METHODIST MISSIONARY SOCIETY.—The Annual Meeting of this Society was held on Monday the 5th May, at Exeter Hall. Thomas Fowell Buxton, Esq., M. P., in the Chair.

The Rev. Jabez Bunting, one of the Secretaries, read the report, which, after expressing deep regret at the death of the Rev. Richard Watson, who had for many years written the Society's reports, noticed with gratitude that only one out of 232 (the number of the Society's Missionaries) had died during the last year, viz., the Rev. E. Grieves of Barbadoes. It then adverted to the losses other Societies had sustained, in the death of Lord Teignmouth, the Rev. Mr. Hughes, and Mr. Wilberforce. The report proceeded

to give an account of the progress and present state of the Society's missions in Ireland; on the Continent of Europe; the Mediterranean Sea; Continental India; Ceylon; the South Sea Islands; Africa; the West Indies; and British America; from nearly the whole of which the accounts were very encouraging. The whole number of Missionary Stations was stated to be 166; comprising 45,786 Members; being an increase of 1,907 during the year. There were also 27,676 children in the Mission Schools. The Society's income was reported to have increased £1,100 during the same period, exclusive of above £7000 given expressly for the West Indian Mission. It amounted to £48,800 for the year, including above £5000 subscribed by Auxiliaries. The report concluded by stating the great want of Missionaries that was felt in many parts of the world, particularly men of eminent piety and great prudence and experience; and with expressing the hope that some of the Senior Ministers in the connexion would feel it to be their duty to sacrifice the comforts of home, and devote themselves to the work of Foreign Missions.

Sir Oswald Mosley, M. P.; J. Stephen, Esq.; Sir Andrew Agnew, Bart., M. P.; Rev. Dr. M'All, of Manchester; W. Shaw, late Missionary in Southern Africa; W. Evans, Esq., M. P.; Lord Mountsdown; and the Hon. and Rev. Baptist Noel, addressed the meeting. The latter, when adverted to the extent of the Missionary field, and the wants of central Africa, India, China, &c., expressed his regret that the Church of England was crippled in its Missionary exertions, but hoped that it would soon be emancipated from its shackles; and that, being set free from the fetters of ecclesiastical etiquette, it would be able to preach the gospel to every creature.

Mr Buxton, in returning thanks, begged that he might be gratified by hearing that at least twenty-nine more Missionaries were to be sent to the West Indies, to make up the number there 100; and the Rev. Jabez Bunting had promised that he would not rest contented till at least 100 Missionaries were stationed in the West Indies, the meeting separated.

The collection amounted to above £300 besides cheques to a considerable amount.

The checks and changes suffered by the Irish coercion bill afford a good example of the inevitable drawbacks on the use of all such measures, however temporarily necessary. It must be more and more apparent to all whose mind's-eye is undimmed by faction, that measures of this nature, as was remarked by Lord Brougham in his much-canvassed speech upon the former bill, "cannot be carried on year after year for ever"—that "temporary expedients must ultimately give way to a general plan of legislation;" that, in short, the use of such expedients, whether lenitive or coercive, must yield to some more thorough recognition of the sources of evil preparing the way for some more lasting and radical method of cure.

The state of Ireland is little better than permanent convulsion—moral strife of the peasantry with the lords of the soil, and with each other, for the poor prize of a strip of land, the forlorn hope of subsistence. "The tendency of improvement in the land," said Mr Abercromby, "was to dispossess persons of their occupancies, and unless those persons were provided for, they would be thrown back upon society a class of persons who would be likely to endanger the public peace." But if the plans of improving landlords are thus hostile to the pauper tenant, the exactions of the rapacious or negligent *Castle Rackrent* class of gentry not less grind him to the dust. Numbers having no other choice than either to rent a farm or perish, such landlords grasp at the highest rent promised by desperation, and probably eject a present occupant to admit the new one—happy if he escape the vengeance of those whom he outbids or displaces. Thus a circumstance is explained which excited surprise on this side the water—namely, that persons in humble station, Catholics, are quite as frequent objects of outrage as agents, police, or tit-owners. In truth, the source of disorders is but slightly connected with creeds or parties; the warfare is of a deadlier stamp: it is war for bread—we beg pardon—potatoes.—*Globe.*

The wine growers of Portugal will it is understood, derive extensive encouragement and advantage from the overthrow of the monopoly of the Douro Wine Company, which fettered the cultivation of the grape, by taxing them for the profit of a privileged corporation the fruits of their care and industry. It will likewise relieve from vexatious charges and restraints the British capital employed in the Oporto wine trade, and sensibly to revive that general intercourse between the subjects of the two Crowns which seasons of war, disturbance and suspended credit had materially impaired and weakened.

The Dutch are making great efforts so to extend the cotton manufacture in that country as to dispense with the necessity of importing cotton-yarn from abroad.

According to accounts from Rome, copied into some of the French papers from the Gazettee of the 12th instant, the arms of Donna Maria have been forcibly removed

by a party of military employed for that purpose from the door of the hotel inhabited by her Majesty's Minister in Rome.

The personal and political friends of Lord Grey are promoting a private subscription of £2,000 to enable them to present Lady Grey with a statue of the late Premier, and the name of the Duke of Richmond is associated with that of the Duke of Sutherland Lord Ebrington, Mr Denison, and Lord Holland in this task of devotion to a distinguished statesman.

THE STAR.

WEDNESDAY, SEPTEMBER 3, 1834.

We direct the attention of our readers to some extracts in our columns from Doctors SMITH and PALEY, on the "thorny" subject of taxation. Being diffident of our own opinion, on this complex subject, we would refer the judgement of our readers to an authority, equal, at least to the "PATRIOT," and "MERCURY." The former of these is the strenuous advocate of the peoples' rights (but of what class of the people, the reader will judge), and latterly, an advocate for not "TAXING THE TRADE;" and the latter, has, lately lifted up its patriotic voice, for the people, alas! Now, we think, that if the people do not get better information than will, or can, be given to them by these *so-called* advocates of theirs, they are likely to be led by the nose to their own injury, and of the trade have not better supporters than the Editors of the "PATRIOT" it would be in a likely way to do well. The people will not, cannot believe that they have been, or can be, tyrannized over, by their present Government. At a period when that government is placed by the undue economy of the British Government, in circumstances of pecuniary difficulty, now, when it is struggling to save its credit, and the credit of our young, and long-sought-for Legislature, it indicates a base malignity of purpose in those, who under the cloak of friendship to the people, would stir them to disaffection, and poison their minds with an idea, that they are going to be ground to powder with taxes, by their representatives; thereby causing the people to think that their representatives would be their tyrants, that the representatives of the people were not fit to be trusted with the peoples' affairs, and that it would be necessary for the people to petition their representatives not to grind their poor constituency to powder with taxation. But what can the people think when they see one of their own representatives urging them on to get up petitions against taxation, they must think with us, that he is using the bug-bear taxation, to frighten them into the signing of petitions, that he may use such petitions in the support of himself and his party, in the factious opposition to government. But his conduct is not half so farical as that of the "PATRIOT" who attempt to frighten THE TRADE in the same way. As if THE TRADE had not sufficient influence in the House of Assembly to take care of its own interest, and to see that it be not subjected to any burdens but those that are required for obtaining its own protection and safety and for providing for the necessary exigencies of the government. The "PATRIOT" and "MERCURY" raise the cry of no taxation, with a view that the labouring classes, may think that their interests are not represented by the present House of Assembly, and that an advalorum duty on imports would fall with all its weight upon them.

We refer that class, to Doctor Adam Smith's opinion in our columns, and let them from that, form an opinion for themselves. We leave the "PATRIOT" and "MERCURY" to combat with their united talent, the positions laid down by the Father of Political Economy. Trade will not prosper without sufficient protection. Agriculture will not flourish where justice holds the scales with uneven balance. If the government be straitened too much in its means, it will become contemptible, its acts for the protection of the property and the peace of the orderly part of the people will be, as we have seen by experience, treated with contempt and contumely. This is what the FACTION want. They would take away from the Executive the means of exercising the rod of justice merely because they are not the rulers. If the meditated economy of the FACTION had its full development, how quietly their little stipends would settle on themselves.

The old arch-patriot would act as Governor for £400 currency per annum; and the pedagogue would assume the robes of justice and act as Chief for £200 currency per annum; and the "entire" administration

would be Ecclesiastical. Then, look out Natives! If the power behind the throne should permit, the head of the government would make roads from Cape Race to Cape Norman; and embody a corps of District Surgeons; funds, or no funds. The Bench would be dignified with the attribute of mercy sans justice, and the hoary-headed mother who had seduced respectable youth to her bed, and to the murder of her husband, would be pronounced pure as the virgin, and the "entire" past acts of Judges and Juries would be pronounced illegal. "In that path they would combat the ground inch by inch, until arbitrary sway would be subdued, and the people obtain their just constitutional rights." Who would then be the "the beasts of burden?"

Mr WILLIAM SIMMONS just arrived from Labrador with green fish, left that coast on the 27th ult., and from his report of the fishery there, the past summer, we should judge that on all that part of the coast, included within Cape Charles and Dead Island the fishery had, with very few exceptions indeed, been, what we may term encouragingly successful. In other places out of the beforenamed limits, and on the coast farther to the northward, the fishery had been, with very few exceptions, worse than it was last year. Why we use the term "encouragingly successful" is, that we believe a large proportion of the Carbonear people fish on the successful part of the coast, and that if they catch but double the quantity they did last year, it would be considered not a bad voyage.

The average temperature of last month was 62. The highest observed point was 75 at noon on the 22d. and the lowest 50 on the evening of the 10th. The average temperature last year, for the corresponding month, was 61.55.

Shipping Intelligence.

HARBOUR GRACE.

ENTERED.

August 25.—Schooner Elizabeth, Johnson, New-York, 125 bis. pork, 60 bis. beef, 381 bis. flour, 50 half bis. flour, 60 bis. corn meal, 1 hid., 10 kegs tobacco, 20 kegs crackers, 13 bis. pitch.

CARBONEAR.

ENTERED.

August 25.—Brig Triumvirate, Green, Hamburg, 200 bis. pork, 600 bis. flour, 1108 bags bread.
September 2.—Schooner Elgin, Frazer, Liverpool, N. S., 35,000 feet board, 1000 feet hardwood plank, 9000 shingles, 100 sides leather.

CLEARED.

August 26.—Brig Eagle, Rowett, Liverpool, 11,427 gals. seal oil, 110 gals. seal dregs.
Brig Indian Lass, Stabb, Miramichi, ballast.
27.—Brig Providence, Robins, Oporto, 2,000 qtls. fish, (to load at Labrador).

ST. JOHN'S.

ENTERED.

August 26.—Brigantine Fame, Webb, Barbadoes, molasses, &c.
Devonshire, Williams, St. Vincent, molasses.
Brig Maria, Palfrey, Figueira, salt.
American Brig Towen, Eldridge, Boston, flour, pork, lumber.
James and Ann, Brown, Memel (Prussia), timber, oak stave, &c.
Meteor, Gibbs, Pernambuco, ballast.
Kate, Cooper, Figueira, salt.
Cornhill, Florence, Poole and Guernsey, coal, bread, and sundries.
Gleaner, Harris, Hamburg and Torquay, pork, flour, bread.
Pictou, Morris, Waterford, lime rock.
Baleutha, Milray, Greenock, coffee, candles, and sundries.
28.—Schooner Success, Deagle, Margaree, cattle.
Frances Russell, Cochrane, Trinidad, molasses, sugar.

CLEARED.

August 28.—Schooner Margaret Ellen, Saunders, P. E. Island, sundries.
Venus, Burke, P. E. Island, sundries.
Brig Lester, Hayward, Poole, cod and seal oil.

Notice

WE, the undersigned, TRUSTEES to the Insolvent Estate of Mr WILLIAM BENNETT, do hereby appoint the said WILLIAM BENNETT, to collect and receive all the DEBTS due to his Insolvent Estate, and NOTICE is hereby given to all Persons so indebted, to make immediate payment as above, or in default thereof, legal process will be taken against them.

THOMAS BUCKLEY,
ROBERT KENNAN,
Trustees,
By their Attorney
CHARLES SIMMS,
J. ELSON,
Trustee.

Carbonear, September 3, 1834.