

100l. lawful money;—with New-York, 400l. for 100l. New-York currency;—with Philadelphia, 433l. 6s. 8d. for 100l. Pennsylvania currency;—with Jamaica and Barbadoes, 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