

*The CASE of the Planters of Tobacco in Virginia,
as represented by themselves, signed by the President
of the Council and Speaker of the House of Burgesses.*



W E the Council and Burgesses of *Virginia*, the most ancient of the *British* Colonies in *America*, now met in a General Assembly, having under our Consideration the distressed State of the Tobacco Trade, which chiefly employs the Industry of the King's Subjects here, and is their only Support, find ourselves obliged, from a Sense of Duty to His Majesty, and our own Sufferings, to represent, The Progress of that Trade through a long Course of Years; the many Mischiefes that have attended it through the various Changes it has undergone by several Acts of Parliament; and the particular Hardships which are now imposed upon us by the unjust Dealings of most of our Factors, the Tobacco Merchants in *Great Britain*.

TOBACCO, after the Act of Tonnage and Poundage made in the Twelfth Year of King *Charles* the Second, until the First Year of King *James* the Second, was liable only to the old Subsidy of One Penny, and the additional Duty of another Penny per Pound; and during that Time the Duties were no great Burthen upon the Merchants; and the Frauds in the Customs (if there were any) were so inconsiderable, that they did little affect the Planters. But their principal Disadvantage then was, that the Use of Tobacco was not so much grown into Custom, and the Quantity imported into *England*, though it was vastly less than at this Time, did exceed the Consumption; yet it was a more profitable Trade, and perhaps yielded a much better Revenue in Proportion than all the Duties do now.

By the 1st of King *James*, an Imposition of Three Pence per Pound was added, to be paid with several Abatements by the Consumptioner before he should be permitted to receive it from the Merchant; and in the mean Time, the Merchant or Importer was obliged to give Bond with one or more sufficient Securities, or to procure two other Persons to become bound to the King, not to deliver any Tobacco to the Buyer before the Duty should be duly paid; or, in Case he should not sell or export it before the Expiration of Eleven Months from the Importation, to pay the Duty.

These Bonds were to be discharged by Certificate of the Buyer's, having paid the Duty, or giving Bond to export it; and the Merchant or Importer was liable once in Three Months to account upon Oath to the Commissioners of the Customs, and his Warehouse to be searched for all Tobacco remaining in his Hands from Time to Time; and in Case he should fail to make Payment of the Duties which should be found due, his Bonds were to be returned into the Exchequer, there to be prosecuted according to the Course of Law.

Then there arose a sufficient Temptation to defraud the Customs, and the Running of Tobacco became soon a very great Abuse; but in other Respects the Course of the Trade was very little altered, the Price was raised in some Degree in Proportion to the Duties, and this Import was much better secured to the Crown, than by the Method introduced afterwards by the 7th and 8th of King *William*, which obliged the Importer to give Bond for the Payment of it at the End of Eighteen Months from the Importation, discounting for prompt Payment Ten, Six, Four, and Two per Cent. according to the Time, which was to be discharged by Duties upon Exportation of the same Tobacco within Twelve Months. It was said that the former Method of paying the Duty by the Consumptioner was found prejudicial to Trade, and grievous to the Merchants; but Experience has not yet discovered any Advantage from the Merchants bonding the Duties; nor were the People of *Virginia* acquainted with the Inconveniences that were suggested to the Parliament, and were the Grounds upon which that Alteration was made; but many Abuses did soon arise from thence in regard to the King and People. The Merchants indeed had immediately apparent Benefit by this Regulation; for in all their Accounts afterwards, they charged their Commissions upon all the Duties due upon the Tobacco as exported, and only the first Penny paid, and the Molesty of that drawn back: Which has been considerably augmented since the Planters gave the further Subsidy of One Penny by the Act of the 9th and 10th of King *William*, and the one Third Subsidy by the 2d and 3d of Queen *Ann* were added: So that at this Day, the Merchants Commissions may be generally computed to be above an Eighth Part of the net Produce of the Tobacco, in most of their Accounts, and

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