

coffee and cocoa be in a great measure taken off. Those on coffee, in particular, operate almost as a prohibition on the legal consumption, seeing that, notwithstanding their enormous rate, they only produce about 7 or 8000*l.* per annum to the revenue, whilst it is evident that very great quantities of coffee are consumed in these kingdoms, to the encouragement of the general practice of smuggling, and the support of the French West-India Islands by the consumption of their produce. By an experiment upon this article, therefore, the revenue can hazard little, and the committee most earnestly recommend it, in the firm persuasion that if the excise were wholly taken off, and that, upon payment of a moderate duty of customs upon landing, to be drawn back on exportation, coffee were permitted to be consumed free from all farther restraint, a very small duty thereon would not only produce more revenue than is produced at present from the commodity itself, but, would materially aid the consumption of sugar, and the revenue arising therefrom. A similar regulation of the duty on cocoa would, it is hoped, produce the like effects.

Among the defects of the present system of laws against smuggling, it is submitted whether some of the most striking and considerable are not, the permitting vessels seized to return to their former employment; the want of punishments suited to the enormity of the crime, to be inflicted on such