

by a short Delay, *which no Degree of Diligence can afterwards regain.*

THERE is nothing that will streighten Commerce more than *high Duties* on Trade and Plantations, which are generally attended with many mischievous Consequences, especially where there is a strong Competition, *as Discouragements on one Hand always give Advantages to the Competitor;* and there is one Mischief among the many that ought never to be forgot, which is that of *Smuggling*; because such Goods, although of foreign Growth and Manufacture, pay no Duty to the publick Revenue, and at the same Time interfere with our || Home Manufactures and Plantation Products, highly to the Prejudice of the Trade and Navigation of this Kingdom. Is not this notoriously the Case with regard to *French Brandy*, on Account of * *high Duties* on Rum and Spirits extracted from Molasses of the Produce of our Plantations? And may it not be the Case of Sugar, if the Duties shall still be advanc'd; or, is it not already the Case in some Parts of *Great Britain*?

THE *Dutch* pay but 3 *per Cent.* Duty on their Sugar and other Plantation Products, and that in their Plantations, or upon Importation, at the Option of the Proprietor; and this upon such a low Valuation as reduces it to about 2 *per Cent.* and they are very attentive to their *African Trade*; and afford it considerable Subsidies and Immunities: This evinces that this trading Nation well know the true Value of their Trade to *Africa* and their Plantations in *America*; and although the present Exigencies of their Government press hard for Money, they avoid taxing Trade, but raise very large Sums of Money on Houses and

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Families,

|| *Vide* Page 43.

* Duty and Excise on Rum 4 s. *per* Gallon; and on Molasses Spirits 2 s *per* Gallon, — *Vide* Appendix C. No. I.