

ment and subsistence: if they fail of reaping this benefit from it, the fault most assuredly is not in commerce or luxury, but the government under which they live. There is no cause so powerful as to operate beneficial effects contrary to the influence of bad government, or a want of good. Suppose we have a million of unemployed poor in England, can any one of common penetration imagine that the British government *could not* set them to work, and make them maintain themselves to the advantage of the whole community? We should not rail at commerce and its attendant luxury for effects pernicious, merely for want of abilities to render them beneficial.

In a kingdom where the soil is well cultivated, where numerous manufactures are established, and where a large foreign trade is carried on, no one need be idle or unemployed, if the laws be such as encourage industry alone: all will be busy and diligent; all maintain themselves and families; every one will live comfortably, and add to the stock of the public: the good influence of commerce will be sufficiently apparent.

So much to the employment of the poor; the acquisition of riches is quite another affair.

Great Britain has almost periodically a consuming war to carry on against a powerful neighbour; and she has the interest of immense debts to pay to foreigners: she has likewise prodigious internal expences to support. All these demand a great revenue; and every branch of industry must share in supporting the burthen: agriculture, manufactures, and commerce. Whatever has by degrees been brought to yield, through either first or second causes, a large revenue, is become not only beneficial, but an absolute necessity. Suppose the public income 10,000,000 £. and the necessary expences as much, and that commerce and its consequences pay one-third of this; if that third, in case of failure, cannot be elsewhere supplied and easily too, commerce is indubitably a necessary. This is not the place to state proportions of this sort accurately; but the present state of Great Britain is somewhat represented in the supposition.

Now, although great taxes are raised on losing as well as advantageous trades, yet in proportion to the riches is the consumption of a nation; and whatever trade is carried on with a balance against a people, certainly impoverishes them; and no logic is requisite to prove, that a poor people cannot consume equally with a rich one. The general plan of modern taxation in most of the European kingdoms and states is that on consumption; the excises in Britain form much the largest part of the public reve-