

upon many Sales to more than the whole Balance coming to the Planter. Divers Acts of Parliament have been since made in several Reigns for advancing the Trade; and we conceive that the Prohibition to import Bulk Tobacco was so far useful, as to make the Running of it more difficult: Enlarging the Time for Exportation to Three Years, drawing back the whole Duty upon Exportation, and reducing the several Discounts and Allowances upon the respective Duties to one uniform Abatement, have produced some good Effects. But so long as the Merchant is trusted with the keeping of Tobacco in his own Warehouses, and the Payment of the Duties continues under the present Method, we apprehend no Expedient will be found adequate to the Mischiefs designed to be remedied.

For, with respect to the King, it is very obvious from many recent Instances, that many of the Merchants are forced to contract Debts at the Custom-House far exceeding the Value of their Estates, which has occasioned the Loss of vast Sums of Money to the Revenue. The Planters find an unaccountable Difference in the Weights of their Tobacco when it is shipped off here, and when it is weighed again at the Custom-Houses in *Great Britain*, especially in *London*. It will be very clear from an Enquiry into the Balances paid every Year into the Exchequer, that not above one half of the Tobacco which must necessarily be consumed in *Great Britain* can have paid the Duties: And it may be worth while to consider by what Means it has been possible for many Merchants who have fail'd, and thereby discovered the ill State of their Affairs, to maintain their Credit for many Years at the Custom-House.

It will be, without Doubt, a very great Difficulty upon us at this Distance, to give any clear Account of the Causes which produce such Evils, and whatever we are able to offer upon the Subject, may possibly amount only to a probable Conjecture. Yet if Recourse be had to the Number of Hogheads imported and exported, and a just Calculation made of the Weights of one Hoghead with another, (which may now be easily known from the several Custom Houses in *Great Britain*, as to *Virginia* Tobacco, seeing the net Weight when it goes from hence, by a Law lately made here, is marked upon every Hoghead by sworn Inspectors) there will remain a very pregnant Suspicion, that a considerable Part of the Frauds must proceed from weighing the Tobacco upon the Landing of it, either through Corruption or Negligence: And if this be probable, the Merchant having the Tobacco in his own Warehouses, or his Servants, Coopers, or Porters, may take out of a great Number of Hogheads a large Proportion of the whole, and yet by the Favour and Connivance of a corrupt Officer, when it comes to be weighed again for Exportation, may obtain a Debenture for a greater Quantity, and thereby not only defraud the Crown of the Duty which ought to have been paid, but even receive a Drawback for what was never paid: And we think it impossible to account in any Degree for such prodigious Frauds in another Manner.

We conceive it is no hard Matter for a Man of a small Fortune to make a considerable Figure in Trade by a large Credit at the Custom House; for if a Merchant, for Example, enters Five Hundred Hogheads of Tobacco, which he sells for the Home Consumption, and bonds the Duties, though they are payable at the End of Eighteen Months, no Process can issue against him till after the Time allowed for Exportation, then he cannot be molested upon such a Bond within three Years, and so long he has to contrive a Way to discharge it, which may be done in this Manner: If he can procure the same Quantity every Year, by exporting the Consignment of every Third Year only, the Debenture (if any body will swear it to be for the same Tobacco that was entered Two Years before) will discharge all the Bonds that can be prosecuted against him, and reimburse him for what he was obliged to pay down for the First Penny: So by such a Management, a Merchant may trade with good Credit a considerable Time upon the Money he really owes to the Crown; and if he is very dexterous, may actually discharge all his Bonds, and by the Frauds in the Weights at the Landing and Shipping off, gain a great deal of Money. A flagrant Instance of this Sort, we are informed, was discovered by the Commissioners of the Customs, in the Case of Mr. *Midford*, and without Doubt many more have remained undiscovered.

As this Method of bonding the Duties turns so much to the Prejudice of the Crown, it is no less injurious to the Planters, not only because it cannot be expected, while such enormous Practices subsist in the Trade, that the Tobacco which really pays the Duty can sell at any tolerable Price; but the Merchants, especially in *London*, have it in their Power to oppress the Subjects of the Tobacco Colonies in many grievous Instances. One has been already mentioned in respect to their Commissions; and we must beg Leave to observe several others.

The Merchants, when they sell our Tobacco for the Home Consumption, think themselves under no Obligation to secure the Duties, but deliver it to the Retailer upon a long Credit, as they pretend; and if he happens to become a Bankrupt, they hold the Planter engaged to repay all the Charges of that Tobacco, including the Duties, and even their

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