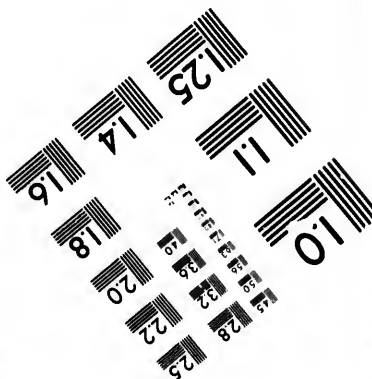
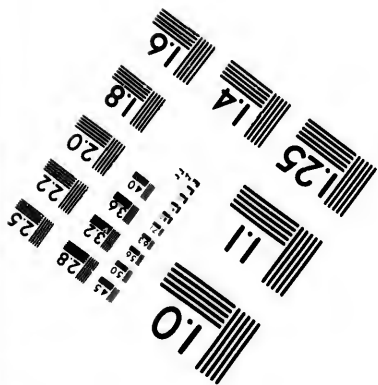
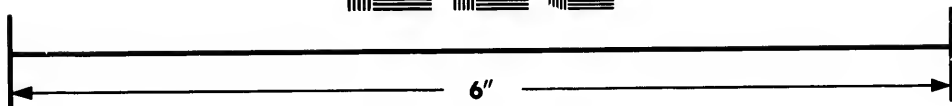
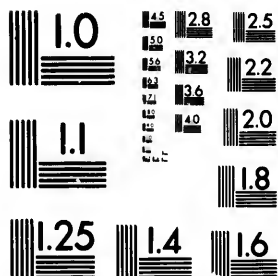


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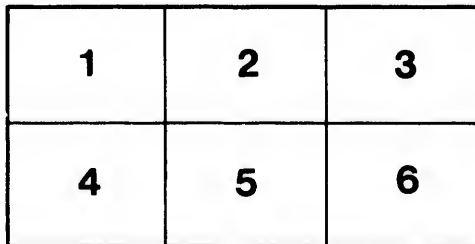
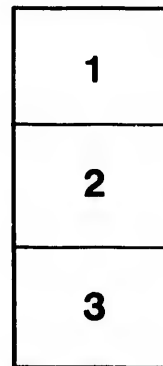
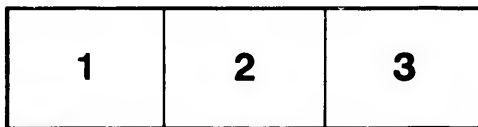
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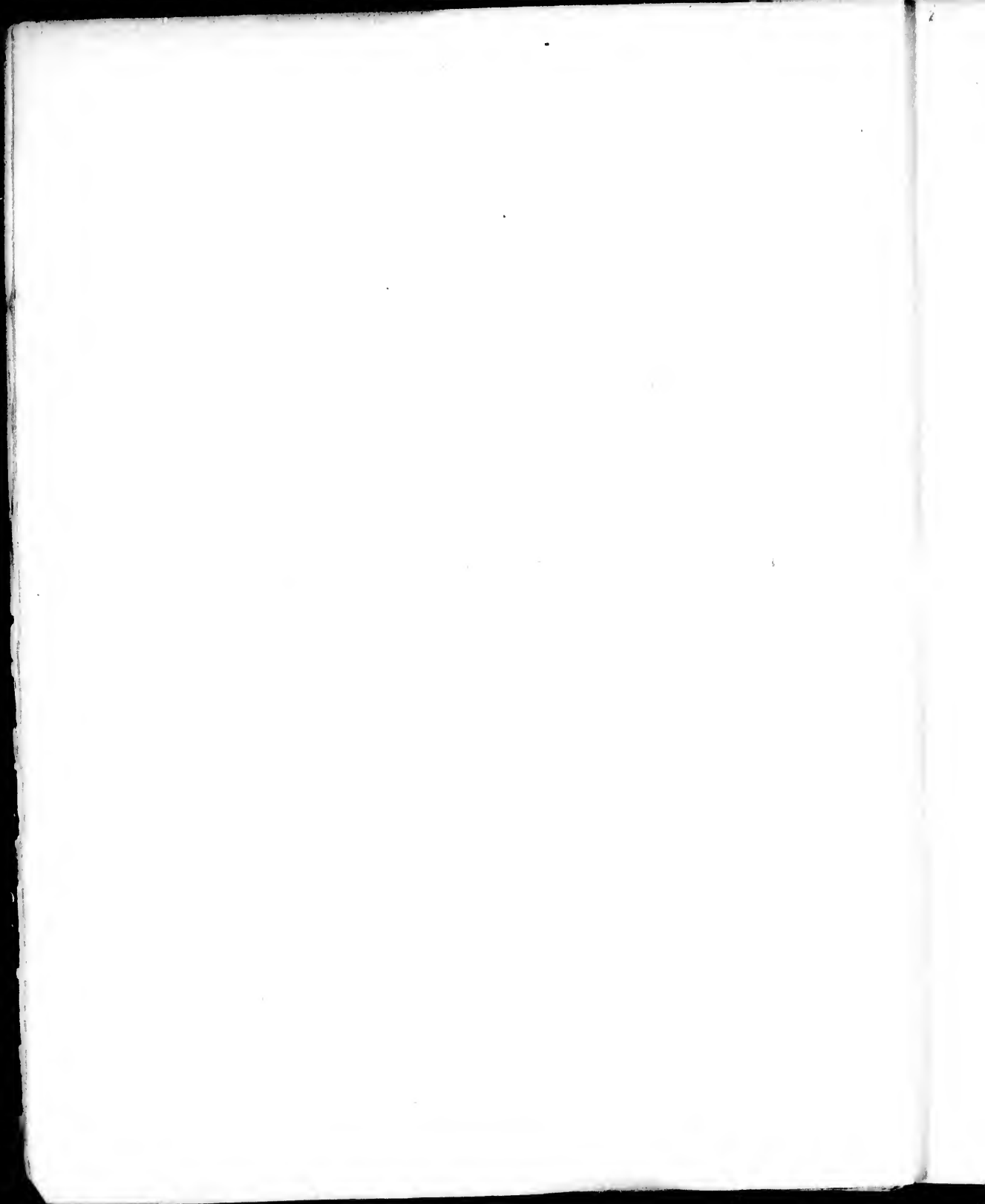
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NO nation ever terminated a war against a powerful antagonist with more reputation than did Great-Britain the last she waged with the united power of the house of Bourbon. Her armies had frequently triumphed, and her fleets were every where victorious: her people, regardless of their burdens, were eager for the continuance of the war, and her trade seemed to flourish the more for the taxes which were laid upon it. The expences of the state were beyond all example; but her successes gained her credit, and her credit gained her loans equal to her disbursements. The spirit of the times animated her soldiery to achieve what, in other circumstances, it would have been deemed madness to attempt; and the same zeal caught the frozen breasts of the wealthy in foreign countries, as well as in her own; banished their cautious scruples, and incited them to tender her their money upon parliamentary faith, without enquiring into the validity of the funds assigned them for their security. There could, therefore, be no want of
B money

money to continue the war, and money, it was not to be doubted, would procure men.

The power of France had sunk under the irresistible force of Great-Britain: her marine graced the English ports, her colonies had put themselves into our hands, and her trade was confined to the continent of Europe: the misfortunes of France had deprived her of credit; foreigners would not trust her with their money, and the riches of her own subjects were not inexhaustible. Of the specie she remitted to Germany to pay her army, but little returned to her again; for she had not merchandize sufficient to purchase it, nor credit to borrow it. She had already seized upon the annuities due for former loans to her creditors; and suffered the bills, drawn by the commanders of her foreign dominions, to go back unpaid. The subsidies promised her by Spain were become precarious; for the portal through which Spain received her treasures, was now in the hands of the English; and the utmost efforts of that, once formidable, monarchy, had been found unequal to the conquest of the little kingdom of Portugal. This, then, surely was the time for Great Britain to pursue her conquests, and, by continuing the war two or three more campaigns, crush the power of the house of Bourbon for ever.

Happily for England she had a prince on the throne who preferred the future welfare of his own people to the glory of making conquests upon his enemies; and was willing to forego the honours of new triumphs, to secure to them the blessings of peace. Happily, too, he was then advised by ministers, who did not suffer themselves to be dazzled by the glare of brilliant appearances, but, knowing them to be fallacious, they wisely resolved to profit of their splendour before our enemies should also discover the imposition. It was considered, that the most successful enterprize could not compensate to the nation for the waste of its people, by carrying on a war in unhealthy climates, and the perpetual burdens laid upon its manufactures for payment of the excessive rate of interest at which money was to be borrowed. The increase in the exports was found to have been occasioned chiefly by the demands of our own fleets and armies, and, instead of bringing wealth to the nation, were to be paid for by oppressive taxes upon the people of England †. While the British seamen were consuming, on board our men of war and privateers, foreign ships and foreign seamen were employed in the transportation of our merchandize, and the carrying trade, so great a source of wealth and marine, was intirely engrossed by the neutral nations. The number of British ships annually arriving in our ports was reduced

† Vide page 3.

1756 fail, containing 92,559 tons, on a medium of the six years of war, compared with the six years of peace preceding it; and the number of foreign ships had increased 863 fail, containing 85,678 tons*. The ships remaining to Great-Britain were, in great part, manned by foreign seamen, who, when peace came, would return to their own, or other countries, and carry with them the profits of our trade, and our skill in navigating our ships. The conquest of the Havannah had, indeed, stopped the remittance of specie from Mexico to Spain, but it had not enabled England to seize it: on the contrary, our merchants suffered by the detention of the galleons, as their correspondents in Spain were disabled from paying them for their goods sent to America. The loss of the trade to Old Spain was a further bar to an influx of specie; and the attempt upon Portugal, had not only deprived us of an import of bullion from thence, but the payment of our troops employed in its de-

* Account of British and foreign shipping arriving in the ports of Great-Britain, from the year 1749 to 1754 inclusive.

	B R I T I S H .		F O R E I G N .	
	Ships.	Tons.	Ships.	Tons.
1749	5,368	460,607	465	70,398
1750	5,558	486,823	462	74,507
1751	5,593	502,721	381	54,189
1752	5,759	508,755	461	65,088
1753	5,986	551,230	507	65,055
1754	5,769	494,772	572	63,387
British ships	34,003	Tons 3,004,908	Foreign ships	2,848
Medium of 6 } years peace }	5,667	500,818	474	65,437

Account of British and foreign shipping arriving in the ports of Great-Britain, from the year 1756 to 1761 inclusive.

	B R I T I S H .		F O R E I G N .	
	Ships.	Tons.	Ships.	Tons.
1756	4,012	373,479	1,060	128,067
1757	3,499	350,126	1,429	163,188
1758	3,997	360,628	1,277	149,671
1759	4,170	479,737	1,322	154,884
1760	3,568	358,028	1,088	130,778
1761	4,164	527,557	1,848	180,102
British ships	23,410	Tons 2,449,555	Foreign ships	8,024
Medium of 6 } years war }	3,911	408,259	1,337	151,115
Medium of 6 } years peace }	5,667	500,818	474	65,437
Decrease of Bri- } tish ships }	1,756	92,559	Increase of fo- } reign ships }	863

fence

fence was a fresh drain opened for the diminution of our circulating specie. While foreigners lent us back the money we spent among them, it was true, we should feel no want of money, nor should we be deprived of our national coin. Neither does the spendthrift, who mortgages every year, feel the want of money, so long as his estate lasts, or his creditors forbear to call upon him; but equally fatal would the day of account have been to Great-Britain as to him, had she been deluded into a belief of the reality of such false wealth. The high premiums given for new loans †, had sunk the price of the old stock near a third of its original

† The first million that was borrowed, having been obtained at an interest of 3 per cent. it is but just to consider every increase of the rate of interest, as a premium to the subscribers for the subsequent loans: the value, therefore, of the several premiums given, for the respective sums borrowed during the war, may be thus estimated:

In 1756, a premium of one-half per cent. per annum, was given for the loan of 1,500,000l. to continue till redeemed by parliament. It has continued 12 years, and has, therefore, cost the nation 90,000l. exclusive of compound interest.

In 1757, the premium was one per cent. for the lives of the subscribers, or their substitutes; this annuity, at 14 years purchase, upon 3 millions, is worth 472,500.

In 1758, the premium was one-half per cent. per annum, to continue till redeemed by parliament. It has now been paid for 10 years, which, upon 4,500,000l. amounts to 225,000l.

In 1759, the premium was 15 per cent. added to the capital of the subscribers, which, on 6,600,000l. amounted to 990,000l. this premium has been carrying interest at three per cent. these nine years, which amounts to 267,300l. the charge already brought upon the nation for this premium is therefore 1,167,300.

In 1760, the premium was one per cent. per annum for 20 years, and an addition of three per cent. to the capital of the subscribers, to carry an interest of four per cent. for 20 years: the nation has now paid this annuity for seven years, in which time it has amounted to 460,000l. upon eight millions. The 13 years to come are now estimated at 11 years purchase, which amounts to 880,000l. the whole of that annuity is, therefore, to be estimated at 1,440,000l. The three per cent. addition to the subscribers capital is 240,000l. the interest on which, at four per cent. for the seven years it has already been paid, amounts to 67,200l. and the remaining 13 years is worth, at 11 years purchase, 105,600l. which makes 412,800l. as the value of the three per cent. capital and interest. This sum, added to the value of the one per cent. for 20 years, gives 1,852,800l. the expence of the premium for the loan of eight millions at three per cent.

In 1761, the premium was an annuity of 11. 2s. 6d. per cent. for 99 years, upon 11,400,000l. This annuity has continued for six years, in which time it has amounted to 769,500l. it is still estimated at 27½ years purchase, which amounts to 3,526,875l. and added to what has already been paid, makes 4,296,375l. as the expence to the nation for raising this sum of 11,400,000l.

In 1762, the premium was one per cent. per annum for 19 years, and one per cent. annuity for 98 years, upon 12 millions. The nation has paid both annuities for five years, which amounts to 1,200,000l. The remaining 13 years of the one per cent. for 19 years is now estimated at 11 years purchase, which makes 1,320,000l. and the one per cent. for 98 years is estimated at 27½ years purchase, which amounts to 3,300,000l. The whole expence of this premium to the nation is, therefore, 5,820,000l. for the loan of 12 millions at three per cent.

It is impossible to look upon this account without being astonished at the prodigious increase of the premium in the last four years of the war, and the enormous height to which it

original value, so that the purchasers had an obligation from the state to repay them with an addition of 33 per cent. to their capital. Every new loan required new taxes to be imposed; new taxes must add to the price of our manufactures, and lessen their consumption among foreigners. The decay of our trade must necessarily occasion a decrease of the public revenue, and a deficiency of our funds must either be made up by fresh taxes, which would only add to the calamity, or our national credit must be destroyed, by shewing the public creditors the inability of the nation to repay them their principal money.

With money obtained upon such conditions, and attended with such consequences, men were to be procured; but as the idle and licentious had long been gleaned from the country, the laborious and industrious must now supply our levies: bounties had already been given for recruits which exceeded the year's wages of the plowman and reaper, and as these were exhausted, and Husbandry stood still for want of hands, the manufacturers were next to be tempted to quit the anvil and the loom by higher offers. Armies, supplied by husbandmen and manufacturers, make expensive conquests. The want of their labour lessens the wealth of the nation, and the high wages paid them increases her burdens; and it is the highest aggravation of the evil, to employ them in climates destructive of the human species, and in countries from whose bourn few travellers return.

France, bankrupt France, had no such calamities impending over her; her distresses were great, but they were immediate and temporary; her want of credit preserved her from a great increase of debt, and the loss of her ultra-marine dominions lessened her present expences.

Her colonies had, indeed, put themselves into the hands of the English; but the property of her subjects had been preserved by capitulations, and a way opened for making her those remittances, which the war had before suspended, with as much security as in time of peace. The navigation of France had been ruined; but her situation on the continent secured to her access to many markets for the sale of her

it was carried in 1762. I know very well, that the several annuities, which I have estimated at their present value, were rated at much less when the bargains were made, and that the subscribers were not benefited to the amount at which I have computed their value. The expence to the nation is, however, the same, whether the subscribers, or the present stock-holders receive it. But it ought to have been the care of the finance ministers to have made the bargain for the public, in a manner less expensive to the nation, if it could have been done with the same benefit to the subscribers. For instance, had an interest of six per cent. redeemable by parliament, been given for the 12 millions in 1762, the additional three per cent. would have amounted to 360,000*l.* per ann. but parliament could have begun redeeming it almost as soon as peace was made; and it would probably have been all redeemed in the five years since the peace, in which case it would not have amounted to one million, Instead of 5,820,000*l.* which the premium that was given now stands the nation in.

manufactures, and by her league with Spain she had obtained the exclusive supply of that monarchy. Her armies in Germany had been hitherto prevented from seizing upon Hanover; but they continued to encamp on the same ground on which the first battle was fought, and, as it must ever happen from the policy of that government, the last troops she sent into the field were always found to be the best, and her frequent losses only served to fill her regiments with better soldiers. The conquest of Hanover became, therefore, every campaign more probable, especially as the army of prince Ferdinand was greatly diminished, from the difficulty of procuring recruits. By having neither marine to support, nor colonies to protect, France was at liberty to exert her whole force upon the continent, and there only did she carry on an offensive war. Her revenues, however impaired *, were still equal to the supply of a much greater army than any she had yet sent into Germany, and as she had no other effort to make, it might be expected her affairs, in that quarter, would, in future, be better conducted. The glory of the prince was a resource that still remained for engaging the French subjects to serve

* Ordinary unappropriated revenue of France.

Domains - - - - -	6,000,000
Tailles and capitation taxes excluf. of Paris	97,800,000
Taille and capitation of Paris - - - -	6,500,000
Places and pensions - - - - -	6,700,000
Tenth penny - - - - -	6,800,000
Mint - - - - -	2,400,000
From the clergy and clerical appointments	16,700,000
The six great <i>farmes</i> under the management of the farmers general - }	112,300,000

255,200,000 Livres at 22 per £. sterl. 11,600,000

Exclusive of the above taxes, there are several other branches of revenue, which are alienated or assigned over to particular persons, for the payment of annuities, either perpetual or expirable, or for the satisfaction of creditors; all which not being in the power of the state, are not to be taken into this account.

In addition to the above ordinary revenue, the following sums were raised, during the late war, by taxes, within the respective years.

In 1756	121,000,000 Livres at 22 per £.	5,500,000
In 1757	136,000,000 ditto - - - -	6,181,818
In 1758	135,000,000 ditto - - - -	6,136,363
In 1759	159,690,787 ditto - - - -	7,258,672
In 1760	212,623,900 ditto - - - -	9,664,227
In 1761	183,870,787 ditto - - - -	8,357,763
In 1762	158,730,787 ditto - - - -	7,215,035

Total raised during the war - 1,106,916,261 - - - - - 50,314,378

It is to be noted, that the French troops received subsistence only for the last three years of the war, and that, although large arrears were due to them at its conclusion, the charge was the less during its continuance, and it was well known in England, at the time the treaty of Paris was negotiating, that France had found means to raise supplies for that year's campaign.

without

without pay, and the military honours had not yet been held out as the reward of gratuitous service.

Spain had been forced to begin the war before she was in any condition to carry it on. The rapacity of the queen-mother, and the long sickness of the late king, had unfurnished the arsenals, and unstrung every finew of the state; and the new king and his foreign minister, knew not where to look for the resources of the Spanish nation. Portugal had been attacked without preparation; and an army, unprovided with magazines, had been marched into a country which never had produced subsistence for its own scanty inhabitants. The evil was not without a remedy, and Spain might, from her own fertile provinces, have drawn provisions to supply her troops the next campaign; and having found subsistence, there could be but few obstacles to a junction with the French reinforcements; and the utmost efforts of Great-Britain might not then have preserved the independency of Portugal †.

Had Great-Britain continued the war in these circumstances, had she borrowed money and created an army, and made another West-India conquest; it was highly probable that, after wasting 20,000 of her people, and loading the state with 12 millions of debt, she might have found she had only secured a hostage for the restoration of Hanover or Portugal. Wisdom, therefore, pointed out the present as the fit time for her to finish the war with honour and advantage to herself; and her good genius inclined the French and Spanish monarchs to wish for peace.

Whether, by the subsequent treaty Great-Britain obtained all that might have been obtained, is a question, to which those only who were acquainted with the secrets of the French and Spanish cabinets can give an answer. The correspondence relative to that negotiation has not been laid before the public, for the last parliament approved of the peace as it was, without thinking it necessary to enquire whether better terms might

† Ordinary revenue of Old Spain,

From Tobacco - - - - -	109,963,990	Reals.
From the postes - - - - -	33,175,920	ditto.
From fermes general - - - - -	227,756,500	ditto.
From fermes provincial - - - - -	117,980,000	ditto.
	488,876,410	
Total amount - - - - -		Reals at 96 per £. sterling 5,092,400

Peace establishment before the late war.

Army 91,311 men - - - - -	86,692,099	Reals.
Navy 45,810 men - - - - -	62,013,108	ditto.
Civil list, &c. - - - - -	110,405,449	ditto.
	259,110,656	
Total expence - - - - -		Reals at 96 per £. sterling 2,699,069
Exceedings of ordinary revenue above the expence of the peace establish- } ment, exclusive of the revenues arising in New Spain - - - - - }		2,393,331

not

not have been had. Be that as it may, the original great purposes of the war were more than accomplished by the treaty, and if our acquisitions are not an indemnification for our losses in their conquest, they bring with them security against future attacks from the same enemy, and put it in our power to wage another war with equal efficacy, and with infinitely less expence.

The considerable levies which had been made in our North American colonies, and the facility with which troops had been transported from thence to the West-India islands and supplied with necessaries; were convincing proofs that whoever are masters of the North American continent, and commands the intermediate seas, can easily possess themselves of those islands. No precautions are sufficient to secure those islands against such attacks; their climate must for ever render them the grave of European soldiery; and their cultivation being carried on by negroe slaves, their native white inhabitants can never be numerous enough to garrison their forts. By stipulating, therefore, for the entire possession of the continent, the restored American islands are become, in some measure, dependant on the British empire, and the good faith of France in observing the treaty is guaranteed by the value at which she estimates their possession.

The fishery in the American seas had long been considered, by both nations, as a great source of the maritime strength of each. France possessed, exclusively, the fishery in the gulph and river of St. Laurence; and the convenient situation of the circumjacent islands had enabled the French inhabitants to divide the Newfoundland fishery with the British subjects. The treaty prohibits the French subjects from entering the gulph of St. Laurence. They may continue to fish on the banks of Newfoundland, but France has no people remaining in that part of the world to give her any share in the resident fishery. What she is permitted to enjoy, she holds upon conditions of the most servile dependance. Her two small islands Mequelon and St. Peire, which now make the whole of her North American dominions, she can neither fortify nor garrison, nor is an armed vessel belonging to France allowed to navigate those seas when the fishing season is over. Depriving France of all her settlements in Bengal, and confining her to trading houses on the coast of Coromandel, has put the French East-India company on the mercy of ours; and the African trade of that nation has not a single fortress on that continent to protect it: even the high-prized Goree, however it may serve for a place of rendezvous for the ships intending for that coast, can afford no shelter to those who trade to the southward of it, the constant direction of the winds to the south not permitting them to return thither.

By the cession of Florida to Great-Britain, the value of the Havannah to Spain is much lessened, for, besides Pensacola, there are other convenient harbours upon that coast where ships of war may be stationed, and under
whose

whole eye every vessel from Vera-Cruz must pass before she can arrive at the Havannah, or proceed on her voyage to Old Spain. The passage of her outward bound ships to the Carraccas and Carthagena, is rendered equally insecure, by our possession of the islands of Tabago and Granada, between which their direct and usual course lies; and should they, by keeping more to the windward, endeavour to elude our cruisers from those islands, they would run an equal risque of falling in with our ships on the Dominica station. Better security cannot be desired, for the good faith of any nation, than her putting it in the power of her rival to seize upon her revenues, trade, or territories, whenever she may appear to entertain hostile intentions. This security France and Spain have given to England by the treaty of Paris; and it remains with her, to put herself in a condition to profit of those advantages; which is only to be done, by employing the time of peace in alleviating the burdens of her subjects; promoting commerce and manufactures; replenishing her exhausted coffers, and recruiting her wasted people. For should the family of Bourbon make so much better use of the peace, and repair the injuries of the war, and recover their former strength, while England slumbered in indolent security, and suffered her wounds to fester, in the vain hope, that the reputation of her former victories would guard her from future attacks, fatal must her negligence one day prove to her, and weak will she find her ties upon the foreign possessions of France and Spain, if she be unable to defend the seat of her own empire against the efforts of those crowns. What will it avail Great-Britain to have retained fit stations for her ships to annoy the enemy, if she has neither revenue to equip a fleet, nor seamen to man one sufficient for the purpose? We have seen that the carrying trade of England, which the war ruined, gave employment to no less than 1756 sail of our ships, containing 92,559 tons, a full third of our whole marine; and from the following account it will appear, that the public debt, at the close of the war, amounted to no less a sum than 148,377,618 l. for the payment of the interest, on which a revenue to the amount of 4,993,144 l. was necessarily to be extracted from the trade and people of this country.

State of the public debt at the conclusion of the peace, including such demands as have since been allowed as due at that time.

	Capital debt.	Interest, or annuities.
1755. Loan by lottery, one million charged upon the Sinking Fund, but 10 per cent. having been deducted out of the prizes, the debt contracted was only 900,000 l. at three per cent. - -	900,000	27,000
1756. Loan for 1,500,000 l. at 3½ per cent. and lottery for 500,000 l. at three per cent. charged upon the duties on silver plate, alehouses, and additional duties on cards and dice - - - - -	2,000,000	67,500
1757. Loan charged upon new Stamp duties, wine licences, coals exported, surplusses of licences to retail spirituous liquors, at three per cent. together with a premium of an annuity of one per cent. for the lives of the subscribers or their substitutes - -	3,100,000	123,750
1758. Loan for 4,500,000 l. at 3½ per cent. and lottery for 500,000 l. at three per cent. charged upon new duties upon houses, windows, and lights, and upon offices and pensions - - - - -	5,000,000	172,500
1759. Loan for 6,000,000 l. at three per cent. with a premium of 15 per cent. addition to the subscribers capital, charged on a new subsidy on certain dry goods - - - - -	7,590,000	227,700
1760. Loan for 8,000,000 l. irredeemable for 20 years at four per cent. with an addition of three per cent. to the subscribers capital, charged on 3d per bushel on malt - - - - -	8,240,000	329,600
1761. Loan for 11,400,000 l. and lottery for 600,000 l. at three per cent. together with an annuity of 11. 2s. 6d. per cent. for 99 years, charged upon three shillings per barrel additional excise upon beer - - - - -	12,000,000	488,250
Carried over - -	38,830,000	1,436,300
		Brought

STATE OF THE NATION.

	Capital debt.	Interest, or annuities.
Brought over - - - -	38,830,000	1,436,300
1762. Loan at four per cent. irredeemable for 19 years, and a premium of one per cent. annuity for 98 years, charged upon the surpluss of spirituous liquors, and upon new duties on windows and lights	12,000,000	600,000
Value of the annuities for lives granted in 1757, at 14 years purchase - -	472,500	
Value of the annuities for 98 and 99 years, granted in 1761 and 1762, at 27½ years purchase, the price they bore at the conclusion of the peace	6,826,875	
Total debt funded during the war -	58,129,375	Inter. or annu. payab. thereon } 2,036,300

Debt unfunded at the end of the war.

Funded in 1763 upon new duties on wine and cyder at four per cent. - - - -	3,500,000	140,000
Charged upon the Sinking-Fund the same year at four per cent. - - - -	3,483,553	139,342
Remained unfunded in 1763, as stated in <i>Considerations</i> , page 22, the whole of which being supposed to carry an interest of three per cent. on a medium - -	9,975,017	299,250
	<u>16,958,570</u>	

Total debt contracted during the late war	75,087,945	Annuity or int. payable thereon } 2,614,892
Amount of funded debt before the war	72,289,673	Interest payable thereon since the reduction in 1755 and 1757. } 2,348,252
Civil list debt charged on 6d duty -	1,000,000	30,000
Total debt charged upon the nation at the conclusion of the peace - -	148,377,618	4,993,144

Such part of this heavy burden as falls upon our artificers and mariners, superadded to all former impositions, must either sink them to poverty, and thence force them into foreign service, or oblige them

them to demand an increase of wages, which must advance the price of our freights; and, in either case, our carrying trade cannot be recovered. The loss of our carrying trade must be followed by the decay of that of ship building, and the emigration of our most valuable artificers. A diminution of our revenue from consumption must attend the loss of so many seamen and artificers, and the whole value of all their labours must be taken out of the ballance in favour of this country, and thrown into the scale of other nations, perhaps into that of our rival. Effects equally ruinous must be produced by the increase of taxes upon our manufactures; heavy taxes and low wages must force the manufacturer to seek a cheaper country, and with him departs the manufacture: increasing his wages must raise the price of the manufacture, and diminish its consumption at home, and lessen the demand for it from abroad. In either case the nation loses its trade, and with that its people, and the public revenue moulders away of course. If our rival nations were in the same circumstances with ourselves, the augmentation of our taxes would produce no ill consequences: if we were obliged to raise our prices, they must, from the same causes, do the like, and could take no advantage by underselling and underworking us. But the alarming consideration to Great-Britain is, that France is not in the same condition. Her distresses, during the war, were great, but they were immediate; her want of credit, as has been said, compelled her to impoverish her people by raising the greatest part of her supplies within the year; but the burdens she imposed on them were, in a great measure, temporary, and must be greatly diminished by a few years of peace. She could procure no considerable loans, therefore she has mortgaged no such oppressive taxes as those Great-Britain has imposed in perpetuity for payment of interest. Peace must, therefore, soon re-establish her commerce and manufactures, especially as the comparative lightness of taxes, and cheapness of living, in that country, must make France an asylum for British manufacturers and artificers; and the same causes which will thus serve to increase her ships and commodities, and to reduce those of England, must also give her the transportation of all foreign commodities from one nation to another. These are considerations which ought to fill every British subject with apprehensions for the safety of his country, and the independency of the state: that shakes all our securities, and fully manifests that the mischiefs of so expensive a war, are not to be counterbalanced by the most brilliant successes. But it is still further to be considered, and it will presently be made appear, that the real ballance of our trade with all the world cannot be estimated so high as two millions and an half. That the interest of the debt due to foreigners amounts to 1,560,000 l. which must be paid out of the profits of our trade: should, then, our foreign trade decay, so as to reduce our ballance under 1,560,000 l.

a continual export of our specie must follow to make up the deficiency ; the decrease of our specie must soon alarm the public creditors, and terrify the issuers of paper bills from making further emissions ; many sellers out of our funds, and few to purchase, must soon depreciate our public securities ; and, the merchants finding none to discount their bills, private and public bankruptcy must be the dreadful consequence. To wind up our apprehensions to the highest alarm, it need only be added, that peace has lately been concluded upon terms humiliating to the two branches of the house of Bourbon : that a conscientious regard to good faith, has seldom stood in the way of powerful states to oppose their laying hold of a favourable occasion for seizing upon the territories of other nations, or breaking the power of a competitor : defeats which have exposed their weakness, and concessions which have irritated their pride, will not surely less dispose them to attend to the dictates of policy and ambition, or give strength to the treaty to withhold them from taking advantage of the calamities of England, and attacking her in the height of her distress.

Such are the dangers Great-Britain stands exposed to, and if, to avoid one part of them, it should be proposed to take off some of our most burdensome taxes, the reduction of the revenue would alarm the public creditors, and accelerate the mischiefs intended to be prevented. If the national expence be reduced by disbanding troops, suffering the navy to rot in harbour for want of repairs and mariners, dismantling fortresses, or suffering magazines to be exhausted ; or, should the colonies be left without protection and a force sufficient to secure the fidelity of our new subjects ; this would only be to invite hostility, and expose the nation to insult, perhaps destruction. Present safety cannot be had without an expensive peace establishment, and an expensive peace establishment prevents relief from taxes, or reduction of debt. When such a choice of difficulties present themselves, it requires the collective wisdom of the nation to fix upon measures which shall give both present security and future prosperity. Measures, not the mere dictates of an administration, proposed only to serve a turn, to prevent clamour against themselves, or to throw blame upon their adversaries ; but permanent and extensive, such as the king and parliament shall make their own, and support in all revolutions of ministry, and attend their operation with the same firmness and anxiety as they would guard their own rights, or preserve the constitution from violation. As reputation for strength gives security from assaults, the military peace establishment must be respectable. As reputation for integrity begets wealth, the public revenue must not be reduced, but as the payment of debt makes way for it. Our own strict adherence to the spirit of the treaty, gives us the best title to require the due observance of it from the other parties, and a firm demand of reparation, for small infractions, is the

likeliest means of preventing more material violations. The more equally the burdens of the state are distributed among its members, in proportion to their comparative strength, the less oppressive will be their weight, and reciprocation of benefits, and placing advantages in the hands of those who can best cultivate them, are sure methods for augmenting the ability of the whole.

It is now time to take a view of the measures which have been pursued since the peace, and to examine how far they have benefited the nation, or have a tendency to extricate her out of her difficulties. I have shewn, that, at the close of the war, the debt, funded and unfunded, which Great-Britain stood charged with, amounted to upwards of 148 millions; the interest payable on which was 4,963,144*l.* per ann. for this prodigious sum, the island of Great-Britain alone stood mortgaged, and on her inhabitants only had taxes been imposed, or were to be imposed, for the payment of the interest. Of this debt 74,987,945*l.* had been contracted during the war, the interest upon which might be computed at 2,614,892*l.* taxes were, therefore, to be continued on the people of Great-Britain, which should produce a clear revenue of 2,614,892*l.* in addition to the taxes which they had borne in the last peace. The circumstances of the times, moreover, required a more expensive peace establishment, than that maintained by Great-Britain in former times of peace; and, in 1764, the charge of the military guard then settled, as the permanent peace establishment, exceeded the charge of that maintained in the years 1752, 1753, and other years of peace, upon a medium, near 1,500,000*l.* this additional charge being added to the interest of the debt contracted during the war, makes 4,114,892*l.* which may properly enough be called, a rent charge laid upon the people of Great-Britain by the late war, and which was to be extracted from the present inhabitants, over and above all such sums as were paid by the inhabitants of this island in the former peace.

It was, however, a consolatory reflection to Great-Britain, that the members of her empire were in much happier circumstances than herself. Ireland had contracted a debt of no more than one million, and some additional duties to pay the interest, amounting to eighty thousand pounds, was the only burden the war had occasioned her to lay upon her people. The American colonies, at the end of the war, stood charged with debts to the amount of 2,600,000*l.* but as only a small part carried interest, and funds had been provided for paying off the whole by installments in five years, the debts of the colonies were more properly to be considered as anticipations of their revenue for five years, than as funded debts. As Great-Britain, therefore, was alone to carry, in future, the burdens of the war, she had the highest reason to expect, that the unmortgaged parts of her dominions would willingly take upon them the expence of a considerable part of the peace establishment.

ment. Their own interest, it was to be hoped, would strongly prompt them to contribute, to the utmost of their ability, to put Great-Britain in a condition, not only to maintain her public credit, by a regular payment of the interest of her debt, and a gradual reduction of the capital, but to have funds unappropriated, and a revenue exceeding her expences sufficient to mortgage for new loans, should the hostile preparations of any European state make a new war unavoidable. Should Great-Britain be unable to raise money at such a juncture, it would be vain for them to hope to do it. Their want of extensive public credit among foreigners, and of wealthy individuals among themselves; are insuperable obstacles to their raising a large sum, by way of loan, on any emergency, but more especially at a time when their particular safety might be in hazard. Feeble, therefore, must the efforts of these great members of her empire be for their own defence, or the aid of England in time of war: and what wiser measure could either pursue, than for each to take upon them as large a share of the expence of the peace establishment as their circumstances could well bear, and leave Great-Britain to make good the rest; and, while peace continued, to free herself from some part of her enormous debt, and the oppressive weight of her taxes. It was, however, only demanded of Ireland to keep up her usual military guard, from which five regiments were taken for the garrisons of Gibraltar and Minorca. The American colonies were next called upon for their contingent. They had no military establishment of their own; and, as Great-Britain furnished them with troops, they were required to supply her with revenue for their payment. The expence of the military service in the colonies, amounted to near 500,000*l.* and yet Great-Britain laid no heavier taxes on the colonies for defraying it, than were estimated to produce 160,000*l.* the deficiency she was content to make good out of her own revenue. It is not necessary for me to give a detail of the domestic arrangements, or finance operations of this year; that has been already done, to the satisfaction of mankind, in the *Considerations upon the Trade and Finances of this Kingdom*, and to that I refer the reader: it is sufficient to say here, upon that authority, that, in every transaction of government, the augmentation of the public revenue, and the reduction of the national expence, were preferred to the gratification of individuals. The laws of trade were carried into strict execution, and clandestine importations universally checked; a considerable part of the unfunded debt was discharged, and the remainder placed in situations that lessened its weight upon the national credit; and such part of it as was funded, was charged upon taxes which could not affect the subjects of Great-Britain. Even a reduction of the funded debt was begun, and public credit was so far revived, by these operations, that government already found itself in a condition to change a part of her redeemable debt from an interest of 4 to 3 per cent.

Occasions

Occasions presently offered for manifesting to foreign courts, the spirit with which the affairs of Great-Britain were to be conducted. The king of Prussia had detained some magazines, which had been left in his dominions, when the British troops were brought from Germany, as hostages for the payment of debts contracted by our commissaries with his subjects. That monarch was told, that no demands of his subjects would be considered, no payments would be made to them, nor any memorial received from his ministers, so long as he withheld any part of the public property, or doubted of the justice, or integrity, of the British nation. The magazines were accordingly restored, and compensation made for losses occasioned by their detention, and the Prussian accounts were then liquidated and discharged. The Spanish governor of Campeachy had given some disturbance to our people in the settlements they were making on the peninsula of Jucatan, and some French ships of war had erected the standard of France upon Turks Island, and drove away the British subjects who were employed in raking salt from the rocks on its shores. These infractions of the treaty were no sooner known in England than the British ministers, with temper and resolution, insisted upon immediate reparation, and a fleet was instantly equipped to give efficacy to their demands. Both courts disavowed the behaviour of their officers by written declarations, and put into the hands of the British ministers duplicates of their orders to their governors of Campeachy and Domingo; Turks Island was accordingly evacuated by France, and the British subjects were reinstated in their possessions in Jucatan, and full satisfaction was made by both courts for the losses our people had sustained.

It is not my intention to arraign or applaud any minister: I am neither writing an eulogium upon one, nor making a charge against another. My only purpose is to lay before my countrymen a candid state of the national affairs, and I leave it to them to applaud or censure as the several measures shall appear to them to promote or retard the restoration of the national strength: to provide for the public safety and assert its honour, or to lessen its security and debase its dignity. I have been happy in the review of the measures which immediately followed the peace, because they appeared to me to flow from a right understanding of the circumstances of the state, and to have the present safety and future prosperity of the whole empire for their object. Equally happy should I be to find the succeeding measures attended with consequences alike advantageous for the nation.

The American colonies not entering into the views of the British parliament, in requiring a revenue from them for the payment of the troops stationed among them, took up the resolution of refusing obedience to its authority, and resisting the officers in the collection of the taxes which

which it had imposed. To engage the British factors and manufacturers to interest themselves in their behalf, they entered into associations neither to import or use the manufactures of Great-Britain, unless the lately imposed taxes were repealed; a popular cry was, in consequence, raised in this country, for granting the demands of the American subjects. The mischiefs to be apprehended from a refusal were so much exaggerated, their strength to resist so roundly asserted, that parliament gave into the imposition, and gave up the taxes without requiring an acknowledgement from the colonies of its supremacy, or their making compensation to the revenue by any grants of their provincial assemblies. The restraints which had been laid upon their trade by some late acts of parliament, and still more by the strict execution of the old laws, they complained had disabled them from making specie remittances to England; and parliament and ministry seemed to vie with each other in giving credit to their representations, and in removing obstructions to the freedom of American commerce*. The cyder counties in England availed themselves

* It was represented to administration, and afterwards given in evidence to parliament, in March 1766, by those who solicited the repeal of the stamp-act, that a very considerable part of the orders for goods, which had been transmitted from America in the year 1765, had been afterwards suspended; but that, in case the stamp-act was repealed, those orders were to be executed in the present year 1766, in addition to the orders for the supply of that year; that, in consequence, the exports to the colonies had, in the year 1765, been greatly diminished, and the trade from Great-Britain thither entirely at a stand. Whereas, should the stamp-act be repealed, trade would again flourish, and the exports to the colonies, in the present year 1766, would be at least double the value of the exports in the past year. The stamp-act was repealed, and every other American proposition adopted; and, from the Custom-house entries, it now appears, that the exports to the North American colonies in the year 1766, instead of being double the value, as was promised, actually fell short of the exports in 1765, no less than 176,884*l.* so greatly was the administration and parliament abused by those they confided in, and so dangerous it is to allow interested traders to direct the measures of government.

	Exports in 1765.	Exports in 1766.	Less in 1766.
To New-England	£. 451,299	£. 409,642	£. 41,657
New-York	382,349	330,829	51,520
Pensylvania	363,368	327,314	36,054
Virginia and Maryland	383,224	372,548	10,676
Carolina	334,709	296,732	37,977
Total in 1765	1,914,949	Total in 1766—1,737,065	Less in 1766—177,884

It was also asserted by the American factors and agents, that the commanders of our ships of war and tenders having custom commissions, and the strict orders given in 1764, for a due execution of the laws of trade in the colonies, had deterred the Spaniards from trading with us; and that the sale of British manufactures in the West-Indies had been greatly lessened, and the receipt of large sums in specie prevented. Orders were therefore given, in August 1765, for the free admission of Spanish vessels into all the colonies, and, in spring 1766, ports were opened in Jamaica and Dominica for the reception of traders from

elves of the present disposition of parliament to court popular favour by sacrificing revenue, and obtained an alteration of the tax upon cyder, which reduced its produce upwards of 30,000 l. In other respects, the plan for the reduction of the public debt and augmentation of the revenue, which had been settled in the preceding years, was pursued, though not with the same zeal with which it had been formed, or the nation's circumstances required. 875,000 l. of the public debt was discharged and 1,500,000 l. more, changed from an interest of 4 per cent. to 3; and the revenue was augmented by an additional tax upon houses and window lights, estimated at 45,000 l. though it since has been found to produce only 2,000 l. besides what may be in arrear. In the next year some steps were taken towards returning to the former American System, but the measures fallen upon were neither extensive in their purpose nor efficacious in their operations. Duties were laid upon the importation of British commodities into the colonies, for the purpose of revenue, and a new board of customs was erected in America, for the management of the parliamentary duties payable there. The legislative powers of the assembly of New-York were suspended by act of parliament, until that assembly should pay obedience to certain clauses in the British mutiny act, and orders were said to be given for the troops stationed on the back frontiers to be drawn down into the heart of the settlements, as well to throw the charge of their quarters upon the colonies, as to be at hand to suppress riots and support the civil authority.

In this year the affairs of the East-India company were taken under consideration by parliament, and a claim set up by government to the profits of the bargain made by the company with the emperor of Indostan, for the farm of the Mogul revenues in the three provinces of Bengal, Oryxa, and Bahir. The decision of the right was deferred, and the prosecution of the claim suspended, for two years, upon the East-India company's agreeing to pay government 800,000 l. in two equal payments, as dedomagement for the expences the nation had been at in carrying on the war in India, and in consideration of their being permitted to appropriate to their own use the whole of their income. The parliament, in opposition to administration, gave ease to the landed interest, by laying the land tax at no more than three shillings in the pound, whereas, in

all the American territories. It appears, however, from the custom-house entries, that the exports to Jamaica, in 1764, exceeded the exports in 1765—40,904 l. and the exports in 1766—40,984. The importation of bullion from America, appears also to have been much greater in the year 1764, than in either of the two succeeding years: when, therefore, the exports from Great-Britain are found to decrease, and the imports of bullion to lessen, since the relaxation of the laws of trade, there is good ground for suspecting that advantage has been taken of the indulgence granted the colonies, to supply them with foreign commodities instead of British, and that bullion has been carried from thence to other countries in payment for the same.

every

every other year since the peace, it had been laid at four. This reduced the revenue applicable to the current service 500,000 l. yet so strict a scrutiny was made into the ballances of public accountants, that this reduction was nearly compensated for by the unapplied sums now called in, and brought to the nation's credit. 1,200,000 l. of the funded debt was discharged, and 1,500,000 l. more changed from an interest of 4 per cent. to 3, and an addition was made to the revenue by duties upon chip hats and foreign linens, estimated at 45,000 l. per ann. The nation has not, however, been benefited in any degree equal to what these measures seemed to promise. The new and old duties laid in America, which had been estimated at 110,000 l. have not produced 40,000 l. and the duty upon chip hats has hitherto been wholly deficient. From these, and other causes, the ways and means have fallen near 500,000 l. short of the grants, and an arrear to that amount has been left upon the Sinking Fund. The military guard was continued upon the former footing; but it ought to be noted, to the honour of the board of Admiralty in 1767, that the expence of the navy was kept within the sum stated in the estimate, and that essential part of the national strength was never in a more serviceable condition.

Foreign affairs seem to have been almost intirely neglected for these last two years; the ambassadors appointed for the courts of Madrid, Turin, and St. Petersburg, were permitted to enjoy their salaries and their friends in England. The payment of the Manilla ransom, and the disuniting Spain from France, was intrusted to the negociations of the chaplain to the late embassy at the Catholic court, and the king of Sardinia was to be kept from hearkening to any proposal, either from the house of Bourbon or Austria, which might incline him to sacrifice the liberties of Italy to his own advantage; and the subjects of England were to hope for permission to purchase raw silk for their manufactures; through the management of the envoy's secretary.

A treaty of commerce had lately been concluded between the courts of Russia and Great-Britain, by the British envoy at St. Petersburg, on terms which the earl of Buckinghamshire had always refused to accept of, and which had been deemed, by former ministers, disadvantageous for this nation, and, by the merchants, unsafe and unprofitable. Two successive ambassadors extraordinary have, in the course of two years, been appointed to perfect this treaty; neither of whom were sent to St. Petersburg, and a third has lately been employed in that capacity. The demands of the nation upon France for the release of French prisoners, who were not included in the agreement, although supposed to amount to a considerable sum, does not appear to have been at all prosecuted, or the accounts so much as

made

made up or presented to the French minister; and the proprietors of the Canada bills found themselves under a necessity of compounding their demands upon the French court, and of accepting terms which they had often rejected, and which the earl of Halifax had declared he would sooner forfeit his hand than sign his consent to.

In the last session of parliament, nothing more was done in the finances, than directing 725,000 l. more of the funded debt to be paid off, and changing 1,900,000 l. from an interest of four per cent. to three. No addition was made to the revenue by any new tax, as had been the usage in preceding years, but the same funds which had been appropriated for the payment of the interest of the former loan at four per cent. were now appropriated for the payment of the interest of the new loan at three per cent. The deficiency in the ways and means of the former year was not provided for in the supplies of this year, but transferred to the next; at the same time the Sinking Fund has been taken for a larger sum than it is probable it will produce within the year; so that, when the accounts come to be made up in October 1768, the Sinking Fund, it is to be feared, will be found in arrear a sum equal to the funded debt discharged in the course of the present year*.

Having

* The Sinking Fund is always made up to the 10th of October, and its produce for each year is to be computed from that day in one year to the same day in the next. During the war it was used to take the Sinking Fund for 2,000,000 l. and whatever it was deficient of that sum in any year, was made good out of the supplies of the next.

In the year 1762 it was taken for	_____	_____	_____	£.	2,000,000
And on the 10th of October 1763 it produced	_____	_____	_____		1,932,179
There was, therefore, a deficiency to be made good out of the produce of					
the next year	_____	_____	_____	}	67,821
In the year 1763 it was taken for	_____	_____	_____		2,000,000
To which the deficiency of the preceding year being added, the whole					
charge was	_____	_____	_____	}	2,067,821
It produced on the 10th of October, 1764	_____	_____	_____		2,203,034
So that there was a surplus remaining of					
	_____	_____	_____		135,213
This surplus was applied to the current service of that year, and the					
Sinking Fund was taken for	_____	_____	_____	}	2,100,000
To which ought to be added 70,000 l. which was ordered to be paid out				}	70,000
of the customs for the purchase of the Isle of Man; for, as the surplus					
of the customs is carried to the Sinking Fund, every charge laid upon					
them may be considered as a charge upon it.					
On the 10th of October 1765 it produced	_____	_____	_____		2,170,500
					2,227,015
There was therefore an exceeding of					
	_____	_____	_____		57,015
					But

Having now given some account of the public transactions since the peace, it will be proper to bring together the finance measures of those several years, that the sum of their effect may be seen at one view, and the present circumstances of the nation be the more clearly perceived; and this I shall endeavour to do in a manner easily to be understood, and without adhering to Exchequer method, or using technical phrases.

The public debt at the end of the war, in 1762, we have seen amounted to 148,277,618l. of which 131,319,048l. was funded and 16,958,570l. was then unfunded.

The unfunded debt has been disposed of in the following manner:

In 1763	Funded on wine and cyder - - - - -	£.	3,500,000
	Charged on the Sinking Fund - - - - -		3,483,554
In 1765	Funded on coals exported, &c. - - - - -		1,500,000
In 1766	Funded on window-lights - - - - -		1,356,043
	Added to the funded debt - - - - -		<u>9,839,597</u>

But this year, an alteration was made in the days of payment of the interest on the 20,240,000 l. 4 per cent. consolidated annuities, the interest had hitherto been paid half yearly at Christmas and Midsummer; but, this year, the quarter due at Michaelmas was ordered to be paid in October, and consequently fell upon the Sinking Fund of this year, instead of being paid out of the next at Christmas following: this extraordinary charge amounted to 205,246 l. in aid of which the 57,015 l. having been applied, there remained to be made good out of the Sinking Fund of the next year	} 148,231
In this year it was taken for	2,150,000
Which, being added to the part of the charge brought into the preceding year, then remaining unsatisfied, made the whole sum to be defrayed by it	2,298,231
On the 10th of October 1766, it produced	2,274,246
Deficiency to be made good in the next year	23,985
An innovation was this year made in the management of the Sinking Fund. The account of the produce for the first quarter was called for, and the surplus of that quarter was taken separately and carried to the supplies; this surplus amounted to	} 49,269
The Sinking Fund was afterwards taken for no less than	2,430,000
The total of the charge laid upon it this year, therefore, amounted to	2,503,254
It produced on the 10th of October 1767 only	2,004,774
There remained, therefore, to be made good the next year	498,479
In the last year it was taken for	2,250,000
The charge, therefore, now lying upon it, amounts to	<u>2,748,479</u>

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Paid

STATE OF THE NATION.

Brought over	- - - - -	£. 9,839,597
Paid off in 1764 and 1765	- - - - -	4,092,058
		<hr/>
Disposed of	- - - - -	13,931,655
Remains unprovided for,		
Navy debt	- - - 1,226,915	} - - - - 3,026,915
Exchequer bills	- - - 1,800,000	
		<hr/>
		£. 16,958,570

The account of the funded debt stands thus:

Funded debt in 1762	- - - - -	131,319,048
Unfunded debt, funded in 1763, 1765, and 1766	- - - - -	9,839,597
		<hr/>
		141,158,645

Operations upon the funded debt.

In 1765	Paid off $\frac{1}{4}$ part of the 3,483,553 l. charg- ed upon the Sinking Fund in 1763	- } 870,888
In 1766	Paid off one third of the remainder	- 870,888
In 1767	Paid off the remainder	- 1,741,777
	Also one quarter part of 3,500,000 l. funded in 1763, upon wine and cyder	} 875,000
In 1768	Paid off the remainder of the said sum	2,625,000
		<hr/>
Total paid off		- - - - - 6,983,553

New debt created.

In 1766	The loan having been 1,500,000 l. and the unfund- ed debt then funded being only 1,356,043 l. the diffe- rence is to be added to this account of new funded debt contracted in the discharge of the old funded debt	- - } 143,957
In 1767	Loan upon chip hats	- - 1,500,000
In 1768	Loan upon wine and cyder	- 1,900,000
Amount of new funded debt		<hr/> 3,543,957
Balance of funded debt discharged		- - - - 3,439,599

Total funded debt at the end of the year 1768	137,719,049
Unfunded debt remaining unprovided for as above	3,026,915
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£. 140,745,964

To this sum is to be added whatever the Sinking Fund shall be found in arrear the 10th of October, 1768, and the amount will be the just sum the nation stands indebted.

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The charge upon the nation for interest of the funded debt stands thus :

	£.
On debt contracted before the war - - - - -	2,378,252
On debt funded during the war - - - - -	2,036,300
On remainder of debt funded since the peace - - - - -	162,000
	4,576,552

To which is to be added, whatever interest may accrue upon the unfunded debt in each year.

The sum of all is, that, at the end of the year 1768, Great-Britain will stand indebted upwards of 141 millions, and have an annual interest to pay thereon of about 4,600,000l. and, as the capital of her debt at the conclusion of the war, amounted to 148,277,618 l. and the charge for interest to 4,963,144 l. the capital of her debt has been reduced, in the six years of peace, about 7 millions, and the charge for interest lessened about 360,000 l.

Additions have, in the same time, been made to the public revenue by the following taxes and duties.

	£.
In 1763 Additional duty on wines - - - - -	75,000
Additional duty on cyder, estimated at 75,000l. and	
in 1764 produced near 50,000l. but since the	
alterations in 1766, produced only - - - - -	12,000
In 1764 Duty upon coals exported, white callicoes, and po-	
licies of insurance, estimated at 45,000 l. in 1765	
produced 43,000 l. but since the alterations in 1766	
have produced only - - - - -	38,000
In 1765 American taxes, estimated at 160,000l. but since	
the repeals and alterations in 1766, notwithstand-	
ing the additions in 1767, have produced only -	40,000
Duty on gum fenega, estimated at 12,000l. has	
produced only - - - - -	2,000
In 1766 Duty on window lights, estimated at 45,000 l. has	
produced only - - - - -	2,000
In 1767 Duty on chip hats, nothing brought to account - - - - -	
	169,000

The standing public revenue has therefore been augmented by the produce of new taxes since the peace 169,000 l. of which only 2,000 l. has been produced by taxes imposed since Midsummer 1765.

I pass over the benefits the public revenue has received from finance regulations, and diligence in collecting the taxes; because of the impossibility of ascertaining their value. So many collateral circumstances are

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are to be taken into the account, that the increase in the produce of any tax cannot, with fairness, be ascribed to superior management in that year; nor, on the contrary, ought its decrease to be imputed to negligence. The increase of the Sinking Fund, and the actual reduction of the public debt, are the best general proofs of finance ability, and from those two great objects no lover of his country ought ever to turn his eyes. The task I have imposed upon myself, of giving just information to my countrymen, obliges me to take notice, that, in the six years of peace, there has been taken from the Sinking Fund to the amount of 12,891,249 l. * being the exceedings of the produce of the several taxes appropriated to the payment of the public debt, after paying the interest accruing thereon. Besides which, there have been several gross sums brought to the public account, which, as they arose from the war, ought, in justice, to have been applied in discharge of the debt incurred by the war, and thrown into the Sinking Fund for that purpose.

In 1764 and 1765, Produce of French prizes given by His Majesty to the public	762,500
Paid by the Bank on renewal of their charter	110,000
Army savings	415,298
Savings on non-effective accounts	170,906
Part of composition for French prisoners	308,000
In 1766 Part of composition for French prisoners	181,000
Further produce of French prizes	29,000
From sale of lands in ceded islands	20,000
Army savings	74,777
In 1767 Remainder of compositions for French prisoners	181,000
Further produce of French prizes	24,000
From sale of lands in ceded islands	50,000
Savings on sundry heads	303,774
In 1768 Dedomagement from the India Company	400,000
	<hr/>
	£. 3,030,255

* Taken from the Sinking Fund, being the sum of its produce in the several years following:

In 1763	1,932,179
In 1764	2,203,034
In 1765	2,227,015
In 1766	2,274,246
In 1767	2,004,775
In 1768 taken for	2,250,000
	<hr/>
Total produced and applied	£. 12,891,249

If,

If, therefore, these gross sums, which amount to no less than 3,030,255 l. be added to the sums taken from the Sinking Fund since the peace, the amount of the whole will be 15,921,504 l. which, in former times, would have been deemed the property of the public creditors, and ought to have been applied in discharge of the capital of the debt; instead of which, it appears, that little more than seven millions have been paid off, and, consequently, that near nine millions of this money has been applied, during the six years peace, to the current service. This diversion of the produce of the Sinking Fund, from the payment of debt to the support of the peace establishment, was unavoidable, and it must continue to be so applied, so long as the expence of the peace establishment, charged upon Great-Britain, exceeds the produce of her unappropriated revenue. In the two last years the deficiency of the revenue, annually granted for this purpose, has been much greater than in the former years, occasioned by the repeal of the American taxes, and the reduction of the land-tax; and, to make good that deficiency, so much more has been taken out of the Sinking Fund for the current service, and so much less has been applied in discharge of debt. The estimate for the peace establishment in these last two years, and the ways and means for support of it, stands thus :

In 1767	Navy - - - - -	£.	
	Ordnance - - - - -	1,569,321	
	Army - - - - -	220,790	
	Militia - - - - -	1,585,572	
	Miscellaneous - - - - -	100,000	
	Deficiency of land and malt - - -	114,896	
		280,000	
			£. 3,870,579

Standing Ways and Means, leaving out adventitious and gross sums, which ought to be thrown into the Sinking Fund,

	Land tax, 3s - - - - -	£.	
	Malt tax - - - - -	1,500,000	
	American taxes produced - - - -	750,000	
	Gum senega - - - - -	40,000	
		2,000	
			2,292,000
	Made good out of the Sinking Fund - - - -		1,578,579

	£.
In the present year, 1768, the grants for the peace establishment amounts to - - - - -	3,968,172
And the standing Ways and Means the same as last year, with the addition of 30,000 l. <i>expected</i> from the increased produce of the American taxes - - - - -	2,322,000
Made good out of the Sinking Fund - - - - -	1,646,172

While so large a share of the surplus of the Sinking Fund is thus taken away yearly from its original designation, and applied to the current service in time of peace, what hopes can we have of seeing such a reduction made in the capital of the public debt, as shall enable parliament to redeem some of our burdensome taxes, and give relief to our manufacturers, artificers, and mariners. And how melancholy is it to reflect, that when every engine for taxation has been employed, every project for drawing money out of the peoples pockets has been tried, and all corners of the Exchequer searched into, and every gleanings of revenue brought to account, that we now find ourselves unable to pay off a million per annum of a debt of 141 millions, and yet continue every tax, one shilling in the pound, land-tax only excepted, which the extremity of the war forced government to impose upon the people of Great-Britain.

Where is the fund which, in these six years of peace, has been liberated of the debt it was charged with in the war, that could now be pawned anew for a fresh loan? And what new tax could be devised, which, if it proves a productive one, would not, by adding to the burdens with which our trade and manufacturers are already oppressed, sink them under its weight?

The effects of the prodigious revenue drawn from the people since the last peace, already begin to shew themselves in the increased price of labour and the necessaries of life*. It cannot be long before they operate upon our manufactures also, and, by raising their price, diminish our exports; and our imports, either open or clandestine, will, from the same cause, be augmented. Both ways the ballance in favour of Great-Britain will be reduced, and our circulating specie diminished. As our trade is at present circumstanced, the ballance in our favour is not very considerable, and in the last accounts made up, viz. to Christmas 1766, it is

* There is no need of having recourse to hidden causes, to account for the increase of the prices of all productions of labour, when it is known, that the people of Great-Britain now pay four millions a year more than they did before the war. Every man, when he pays his proportion of that sum, thinks how he may reimburse himself at his neighbour's expence, and raises his prices accordingly; thus the increase of price becomes at last general.

stated at 3,135,222 l. In abatement of this sum it is to be noted, that goods exported, which neither pay duty nor receive draw-back, may be estimated at the discretion of the exporter, and that it is the custom of merchants to over-enter, as well to avoid the expence of a second entry, as to give themselves the reputation of an extensive trade; consequently the value of the exports taken from the Custom-House entries must always exceed the true value of the goods actually exported. On the other hand, goods imported are valued in the Custom-House entries as they stand rated for the payment of duties, and, in many cases, are rated much below what the importer pays for them; so that the nation not only receives less, but pays more than appears from those accounts. Besides, all clandestine importations are of necessity unnoticed in the Custom-House books, but yet their value must, in a national estimate, be taken into the account, as they equally serve to lessen the ballance in favour of the nation, as goods legally entered. The real ballance, therefore, in favour of Great-Britain, from her trade with the whole world, must, in the year 1766, have been considerably under two millions and a half, and, out of that sum, she had to pay the interest accruing to foreigners from that part of the public debt which is their property. It was computed, that, of the 72 millions Great-Britain was indebted before the war, about 20 millions belonged to foreigners. The German war, in four years, cost her above 25 millions, which if that only was returned to her, and invested in her three per cent. funds, which, in those years, sold at a discount of 25 per cent. on a medium; foreigners will now stand creditors to Great-Britain for 52 millions, which, at three per cent. intitles them to an interest of 1,560,000 l. This sum is, therefore, to be deducted from the ballance of our foreign trade, and the remainder is all we have to look to for supplying us with gold and silver, as well for our manufactures as circulation.

Such being our case, it is not to be wondered at, that our coined specie is every day decreasing, and that the price of bullion advances; and, should the ballance of our trade continue to lessen, we cannot long expect to have specie to pay our foreign creditors, or any thing but paper bills to carry on our trade with at home. A situation to which we seem to approach with careless speed, unsuspecting of the consequences, and insensible of the calamities which hang over us. A mind not totally devoid of feeling for the miseries of his country, cannot look upon such a prospect without horror, and a heart capable of humanity must be unable to bear its description.

An opinion has too long prevailed, that all ministers are alike, and that the measures proposed by all will have the same tendency. Many think the form of government not worth contending for, and very little attachment is discoverable in the body of our people to our excellent con-

stitution.

stated

stitution. No reverence for the customs or opinions of our ancestors, no attachment but to private interest, nor any zeal but for selfish gratifications. Whilst party distinctions of Whig and Tory, High Church and Low Church, Court and Country subsisted, the nation was divided, and each side held an opinion for which they would have hazarded every thing, for both acted from principle: if there were some who sought to alter the constitution, there were many others who would have spilt their blood to preserve it from violation. If divine hereditary right had its partizans, there were multitudes to stand up for the superior sanctity of a title founded upon an act of parliament, and the consent of a free people. But the abolition of party names seems to have destroyed all public principles among the people, and the frequent changes of ministers having exposed all sets of men to the public odium, and broke all bands of compact or association, has left the people but few objects for their confidence. The power of the crown was, indeed, never more visibly extensive over the great men of the nation; but then the great men have lost their influence over the lower order of the people; even parliament has lost much of its reverence with the subjects of the realm, and the voice of the multitude is set up against the sense of the legislature. An impoverished and heavily-burthened public! A declining trade and decreasing specie! A people luxurious and licentious, impatient of rule, and despising all authority! Government relaxed in every sinew, and a corrupt selfish spirit pervading the whole! The state destitute of alliances, and without respect from foreign nations! A powerful combination, anxious for an occasion to retrieve their honour, and wreak their vengeance upon her! If such be the circumstances of Great-Britain, who, that loves his king or his country, can be indifferent about public measures? Is it of no importance to an Englishman, that the trade and manufactures of the nation are going to ruin; that Great-Britain is in danger of becoming a tributary to France, and the descent of the crown dependant on the good pleasure of that ambitious nation? Is it of no importance to an inhabitant of Ireland, that, in case of a war, that island should become a prey to France, and Great-Britain, unable to recover it by force, be compelled to cede it, by treaty, to purchase peace for herself? And, is it of no importance to the thriving American colonies, that Great-Britain, finding her incapacity to defend herself and protect them also, should be obliged to confine her fleets and armies to her own coasts, and leave them exposed to the ravages of a domestic, or the conquest of a foreign enemy? And can it be a matter of indifference to any lover of liberty and the British constitution throughout this wide-extended empire, that not more than three years since the calamities incident to a long minority in such circumstances, were hanging over the nation?

I have

I have not made this display of the nation's difficulties to expose her councils to the ridicule of other states, or provoke a vanquished enemy to insult her: nor have I done it to excite the people's rage against their governors, or sink them into despondency of the public welfare. But I thought such a view of the condition of Great-Britain, might be a means of calling up the public attention to the national affairs, and engaging every friend to his king and country, to exert his best abilities in forming and supporting such a system of measures as might, in their issue, place Great-Britain in a situation of safety and dignity. Her case is, thank God, far from desperate, nor are her circumstances irretrievable. I trust it is in the power of the king and parliament to concert measures, and to find men capable of carrying them into execution with wisdom and perseverance, that, perhaps, in the course of the present parliament, will render the nation, both happy at home and respected abroad, formidable in war, and flourishing in peace. To contribute my mite to the public service, I shall now proceed to point out what, in my poor opinion, can and ought to be done for extricating the nation out of its difficulties. The plan has, indeed, been already formed, and the out-line drawn by the administration of 1764: I shall only attempt to fill up the void or obliterated parts, and trace its operation.

The standing expence of the present peace establishment upon the plan of 1764, improved by the experience of the two last years, may be thus estimated:

	£.
Navy - - - - -	1,500,000
Army, exclusive of extraordinaries - - - - -	1,268,500
Ordnance, exclusive of extraordinaries - - - - -	169,600
Militia - - - - -	100,000
Four American governments - - - - -	19,200
Sinagambia - - - - -	5,500
African committee - - - - -	13,000
Foundling Hospital - - - - -	20,000
Surveys in America - - - - -	1,800
	59,500
Deficiency of land and malt (militia taken out) - - - - -	250,000
Deficiency of annuity fund - - - - -	45,561
Extraordinaries of army and ordnance - - - - -	75,000
	3,468,161

The sum allowed in this estimate for the navy, is 69,321 l. less than the grant for that service in 1767; but in that grant 30,000 l. was included for the purchase of hemp to replenish the magazines, and a saving of about 25,000 l. was made in that year. The allowance for the

the army and ordnance, exclusive of extraordinaries, is the same as has been granted in the two last years; but the allowance for extraordinaries is much less than has been demanded in either, and yet it has been shewn in the *Considerations*, &c. that a considerable diminution of even the sum here stated for those services might be expected. The sum allowed for deficiency in the land and malt tax, it is to be hoped, would also be found too large, as the deficiency of the land tax in the years 1754 and 1755, when it was at two shillings, amounted to no more, on a medium, than 49,372 l. to which, if we add half the sum, it will give us 79,058 l. as the peace deficiency at three shillings. The deficiency of the malt tax must be computed on a medium for a greater number of years, as its produce is casual, and, therefore, taking its deficiencies in the seven years of peace, immediately preceding the last war, the medium will be no more than 133,018 l. which being added to the deficiency of the land tax, makes only 212,076 l. the sum to be allowed for the deficiency of both, which is 37,924 l. under the allowance in the above estimate*. The sum of 20,000 l. given to the Foundling Hospital, and 1,800 l. for the American surveys, must soon cease to be necessary, as the services will be completed. On all these accounts we may surely venture to reduce the standing expences of the estimate to 3,300,000 l. of which upwards of 300,000 l. will be for the plantation service; and that sum, I hope, the people of Ireland and the colonies might be induced to take off Great-Britain, and defray between them, in the proportion of 200,000 l. by the colonies, and 100,000 l. by Ireland.

Ireland has too long been considered as only a colony to Great-Britain, and by throwing it into that scale, the weight of the members has been found too great for the head. The common interest of all the parts of the empire, requires that the ballance should be preserved; and no measure can tend so immediately to that end, as incorporating Ireland with Great-Britain. I mean not an entire and compleat union of the two kingdoms, but a community of interest; especially a common privilege of trading to and with the colonies. The people of Ireland would then find it to be their interest, equally with the people of Great-Britain, to continue the colonies in their dependance, and to protect them from foreign attacks, and as they would thence be inclined to contribute to the expence of the forces kept there by Great-Britain, with those views, so would they be enabled to make remittances thither for that purpose: and the means of remitting the money is what they only want, for they have abundant ability to raise the sum I have mentioned. They have neither land nor malt tax, house or window tax, no duties upon

* The deficiency of these funds must always be greater in time of war than in time of peace, because the money is then more immediately wanted, and the rate of interest is higher.

stamps, nor any tax upon soap, candles, salt, or leather. The nett produce of the public revenue of that kingdom in 1765 and 1766, was, on a medium, 730,812 l. in each of those years, and it arose altogether from port duties or customs, an inland duty or excise upon beer and ale, and strong waters made for sale, and a tax upon fire hearths; and it has been already said, that the whole of the debt that kingdom stands charged with, does not amount to one million. The charge of the civil establishment there, has, indeed, been augmented from 73,067 l. in 1749 and 1750; to 128,994 l. in the years 1766 and 1767. But this augmentation has not served to lessen any charge upon Great-Britain; *were it so applied*, half the sum I am proposing to be raised, would be already granted. The extreme poverty of the lower class of people in Ireland, is generally urged as an argument of the inability of that country to raise a more considerable revenue than it does; but, perhaps, the want of judicious taxes is the principal cause of that very poverty in the lower people. All tenantry must be poor, who are without means to bring back to themselves, the money they pay their landlords: taxes laid upon the landlords, and the revenue spent among the tenants, is a great means of this necessary circulation; and a land tax is, of all others, the most certain and simple means for taking the money out of the landlords pockets, and out of theirs only; and if it be so employed, as that agriculture and manufactures shall thereby be promoted, the tenants will be paid through the most advantageous channels that can be used for so excellent a purpose. Were, then, 100,000 l. per annum to be taken from the landed men in Ireland, and, on that account, the trade of that kingdom extended so as to occasion a demand for 200,000 l. * value of their manufactures and products, it is evident that the nation in general would gain a balance of 100,000 l. and that the industrious poor would be enriched to the amount of 200,000 l. And let not the people of Great-Britain imagine, that this accession to the trade of Ireland will be a diminution of theirs. Ireland can furnish many commodities which Great-Britain cannot supply, or at so high a price, that neither her colonies nor foreign nations will take them from her; and are, therefore, making them for themselves, or purchasing them at cheaper markets. Many have been the cheques proposed for securing to Great-Britain the intire property in the Irish wool, but they have all been found ineffectual, and such must ever be the case, while Britain pursues the same policy, and France knows her own interest. For what can be more for the interest of France, than to procure the wool of Ireland at any price, as she thereby gains a supply for her own manufacturers, and disables the British manufacturer from rivaling her; and as the owners of lands in

* The exports from Ireland to the British colonies have increased since the peace, upon a medium of five years, 101702 l.

Ireland,

Ireland, on which sheep are fed, have no other means of receiving their rents, than from the sale of the wool, and the value of their lands must consequently depend on the price of that commodity, can it be expected they will be active in restraining their tenants from carrying it to the best market? Whereas, should it be permitted to the Irish to export coarse woollen cloths, the landed men, sensible of the advantages of manufacturers settling upon their estates, would exert all their powers to prevent the wool being carried from them to France, however high that nation might bid for it. Thus would Ireland be set up as the rival of France in the lower kinds of that manufacture, and whatever gain accrued to Ireland from it, would be so much taken from France, and added to the wealth of the British empire.

The ability of the colonies to raise a revenue of 200,000*l.* is evident from many circumstances, but there are two which deserve to be particularly mentioned. At the end of the war, viz. in 1763, the colonies stood indebted in their respective public capacities to the amount of 2,600,000*l.* and, in the year 1766, they were indebted no more than 767,000*l.* consequently they had, in three years, paid off 1,800,000*l.* of debt, which required a revenue of 600,000*l.* a year to do it with, besides providing for the ordinary expences of their respective civil governments. The remainder of this debt must, by this time, be entirely discharged; and where can be the difficulty upon countries, which have shewn their ability to raise a revenue of 600,000*l.* to raise one of 200,000*l.* in the like manner, and to be expended among them for like purposes. The other proof of their present ability arises from their distress for paper currency: they complain they have no medium for circulation; a want they never found during the war, nor would have now, if they had any considerable sums to raise, either for the payment of debt, or as provision for current services. Their general practice of issuing paper bills, to the amount of the sum granted for any extraordinary service, and laying taxes to sink them by installments in five years, supplied them with a paper currency to the amount of the revenue thus anticipated; and it being their custom to provide for the ordinary expences of the year, after its expiration, and then to issue bills for discharging it, they to be called in, and sunk by taxes in the next year, the bills for the ordinary service come also into circulation.—Their want of paper for circulation is, therefore, an evidence of their having no public debts outstanding; and that their ordinary expences are too inconsiderable to supply them with a medium equal to their trade*.

* I purposely omit taking notice of such paper bills as in some colonies are issued, by way of loan, because they have continued the same since the war as during its continuance, New York only excepted.

The ability of the colonies being unquestionable, it will scarcely be necessary for me to offer any argument to shew the reasonableness and equity of their contributing the sum proposed. Whilst 8,200,000 of subjects, inhabiting Great-Britain, are made to pay four millions, as the consequences of the late war, one great object of which was the safety and prosperity of the colonies, it surely is not too much to require of the 2,000,000 of subjects residing there, to contribute 200,000*l.* for the general service, especially as the expence of the troops and ships stationed among them, for their immediate protection, amounts to near double that sum. Nor ought the sovereign authority, which rules the whole empire, and is bound to do equal justice to every part, to admit of any pleas for exempting the subjects in the colonies from sharing in the common burdens, and contributing to the necessities, of the state; a sum so much within their abilities, and so much below their proportion of the sums levied from their fellow-subjects in Great-Britain.—The only thing which requires consideration is, the means by which this revenue may be raised in the colonies.

Taxes laid upon the importation of British commodities, have an equal tendency to promote the manufacture of such commodities in the colonies, as bounties given for the encouragement of the American manufacturer; and taxes upon the exportation of rough materials, or other products of the soil, have nearly the same effect; for it must be indifferent to the planter, whether he is made to pay more for the article he buys, or gets less for what he sells: his ability to purchase is lessened either way, and he is equally prompted by his unsupplied wants to manufacture. To raise a revenue, therefore, by port duties in the colonies, seems contrary to the first principles of colonization, and is not less prejudicial to the interests of Great-Britain, than to those of the colonies: for the wastes in America can never be cultivated by manufacturers, nor can Great-Britain retain her inhabitants, or maintain a force sufficient to protect her extensive dominions without them. Taxes which encourage agriculture * and retard manufactures, are the most eligible, because consistent with the views of both, and such are the taxes, which have lately been denominated internal or domestic. It is by such taxes the provincial assemblies generally raise their revenues, and, perhaps, it would be the most expedient method for parliament to assess each colony a specific sum, and leave the mode of raising it to the

* There can be no error more fatal than to suppose it the same thing to tax land, or to tax the products of the land. A tax upon land excites the owner to cultivate it to reimburse himself; whereas a tax upon the products of the land prevents the owner from cultivating it, lest he should pay the tax.

respective assemblies. Parliament reserving to itself the disposal of the money, and the account of its expenditure.

As the revenue proposed to be raised in the colonies, would not be sufficient for the payment of the troops stationed in America, and the whole of it would, therefore, be expended there. To facilitate the remittance of the revenue, as well as reduce the charges for extraordinaries, the troops should be distributed in the great trading towns on the sea coast in North America, and the convenience of paying them should be attended to in their distribution. New-York is the mart for the products of the Jerseys and Rhode Island; the revenue raised in those colonies could, therefore, be easily remitted thither; and should the amount added to the revenue raised in that province, exceed the pay of the troops stationed there, the ballance could easily be remitted from thence to the Floridas, as the garrisons there are supplied with many sorts of provisions from New-York. As Massachusetts Bay and Connecticut are in want of means to remit, the number of troops stationed in those two colonies, should be large enough to absorb the whole revenue raised by them. Pennsylvania, Virginia, and Maryland, could find bills upon England, by which to remit their surplusses to wherever the paymaster should direct. North Carolina could remit to South Carolina, and the exceedings of the revenue of both could, with great conveniency, be sent to the Floridas. Georgia could as yet scarcely pay its own little guard. Quebec might, perhaps, pay its own garrison. Nova Scotia could contribute only a part of the expence of hers; and nothing could, at present, be expected from the Floridas.

The colonies having thus performed their part as members of the British empire, it is incumbent on parliament to promote their prosperity and advantage in every way, by which it may be done without injury to the other subjects of the realm.

Great-Britain and Ireland, (for I wish to consider them as united in interest and connection with the colonies) stand in pretty much the same relation to the colonies, as a manufacturing farmer's house and garden in the village, does to his adjacent farm. His little garden may be sufficient to supply him and his family with many necessaries and delicacies, but it is from his farm he must bring the materials for his manufactures, and the bulky articles for market. He thinks it of no importance, to whom it is he sells such products of his farm, as he has neither occasion for in his manufactory, or for the subsistence of his family; neither does he think it at all necessary to bring them first to the village before he sends them to market. His chief care is, that his own teams are the carriers, that the money his products are sold for is brought back to him, and that his servants do not lay out their wages at other shops than his. In like manner it seems entirely consonant to the general

The late vast addition to the British possessions in Asia, and the wealth of the inhabitants, open a rich prospect for trade to the people of Great-Britain, as well as of revenue to the state: two objects which should always be contemplated together. For, in our present circumstances, neither ought the revenue to be sacrificed for the augmentation of our trade, nor ought our trade to be lessened for the sake of increasing the

parliament; and on that ground they think their rights and privileges had been violated. The king, we find, took part with the county palatine, and interposed his *then acknowledged authority to suspend the execution of laws*, and required the parliament's commissioners to desist from levying the parliamentary tax. This case was certainly much stronger than the case of any British colony can possibly be; for that county palatine, as their petition sets forth, "had been a county palatine, as well *before* the conquest of England, as *continually since, distinct* and " *separate* from the crown of England, and had been granted by king William, " the conqueror of the whole kingdom, to Hugh Loup, his nephew, *to hold as* " *freely* to him and to his heirs, by the sword (which was William's best title) as " the same king should hold all England by the crown." Their supplication to the king is not, therefore, to exempt them from parliamentary taxes only, "but to " that there be never an act in this parliament, nor in any parliament hereafter, " made to the hurt of the inheritors, or inheritans, of the said county, of their " *bodies, liberties, franchises, or possessions*, being within the said county."

Yet, notwithstanding this plea of the county palatine, and the interposition of the king in their behalf, their petition to parliament, recited in the preamble of the 34th and 35th of Henry the VIIIth, which was near a hundred years afterwards, is compleat evidence, that the parliament had not desisted from the right of taxing and binding the inhabitants of the county palatine of Chester, nor ceased to exercise it, although there were no members of the House of Commons, elected by the inhabitants of that county palatine, in all that time: the words are, "That forasmuch as the said inhabitants have always hitherto been " bound, by the acts and statutes made and ordained, by your said highness, and " your most noble progenitors, by authority of the said court, (*viz. the parli-* " *ament*) *as far forth as other counties, cities, and boroughs have been*, that have had " their knights, citizens, and burgessees, within your said court of parliament, &c."

The friends of liberty and the constitution should be careful not to vest the whole authority of the community in the House of Commons, by deeming that house *alone* the representative of the people; for, if that were the case, whence, might it be asked, do the king and peers derive their right to a share in the legislature? Are they independent:

the public revenue. I enter not into the question of right litigated between the state and the India company. Whatever comes of the dewane, the sovereignty of Great-Britain over the territories held by the company, in virtue of their charter from the crown, must still be admitted; and if those three provinces of Bengal, Bahir, and Oryxa, are become possessions of the India company, they are British colonies, and the inhabitants are British subjects, though governed by their own laws, or laws framed by the East-India company. There is no material difference between the grant of the crown to the proprietor of Maryland, and the grant to the proprietors of the countries to the East of the Cape of Good Hope, save in the article of trade. The inhabitants, therefore, of the East-India company's possessions, are equally bound with the people of Maryland to contribute to the burdens of the state; and the sovereign power over the whole empire, is equally obliged to require them so to do, according to their

independent of the community? Or, are they unauthorized by it? James the First seems to have had an idea of his own independency upon the community; and the parliament, in their first act in his reign, thought it fitting to declare, whence all the branches of the legislature derived their authority: "the whole body of the realm," says the statute, "and every particular member thereof, either in person, or by representation upon their own free election, are, by the laws of the realm, deemed to be present in the high court of parliament." They do not say in the House of Commons, but in parliament. The constitutional doctrine, therefore, is, that the *whole legislature* represents the people of the realm: the king and the lords are equally, with the commons, the representatives of the community, and equally accountable to the people for their conduct. Hence it is that the people have a right to petition, as they frequently do, the other branches of the legislature, to destroy the acts of the commons: which would be a strange absurdity, if the commons only were the representatives or agents, and vested with full powers to act for them.

The people have, indeed, a cheque upon the conduct of the individuals, who compose an House of Commons, from the frequent returns of their elections, which they have not upon either of the other branches of the legislature; and it is, therefore, to be presumed, that the members of that house will be more particularly attentive to the circumstances and inclination of the people, than either the prince or the peers can be supposed to be. The grant of supplies should, for this reason, originate with the commons; and, for a contrary one, the ultimate decision of controversies respecting property, should rest with the lords.

ability.

general interests of Great-Britain, to allow her colonies to carry directly to foreign markets almost every production of their several climates, which she has no occasion for. The transportation should, in all cases, be made in ships belonging to her own subjects, and the utmost care taken, that the value of the sales be invested in her merchandize or manufactures. It surely is not equal conduct to our colonies, nor politic in respect to Great-Britain, that, whilst bounties are given to facilitate the export of British grain, the products of the colonies should be restrained to come and enter in a British port, before they can be carried to market, and thereby loaded with the expences of double freight, port-charges, and all the inconveniences of a prolonged voyage, merely to benefit a few individuals in Great-Britain. The cheaper the products of the colonies can be sent to market, the greater will be their consumption; and if a strict guard be kept, that nothing be carried back but from Great-Britain, the advantage of an increased foreign demand for the commodities of the colonies, will be shared by Great-Britain with them.

The system for colony regulations would be very simple, and mutually beneficial to Great-Britain and the colonies, if the old navigation laws were adhered to. No foreign ship should ever be permitted to enter a colony port, unless in cases of real distress, or freighted with bullion. The transportation of all commodities from the colonies to be in British bottoms, and even British ships should not be generally received into the colonies from any part of Europe, except the dominions of Great-Britain.

Such of the colony products as are wanted in Great-Britain, should be first brought hither; but, in order to secure to the colonies as good a price for them here as they could expect at any other market, they should be at liberty to carry them hence, when they had been offered for sale, and refused to be purchased by our people. If we want them for our manufacturers, at a less price than other nations would give for them, bounties upon importation, to be repaid on exportation, are the only fair means of lowering the price to our manufacturers, and not taking it out of the pockets of the colonists by legal restraints upon their sales.

The prodigious extent of the British dominions in America, the rapid increase of the people there, and the great value of their trade, all unite in giving them such a degree of importance in the empire, as requires that more attention should be paid to their concerns, by the supreme legislature, than can be expected from it, so long as the colonies do not elect any of the members of which the house of commons is composed. It is not to give parliament a right to tax, or make other laws to affect the lives or liberties of the subjects in the colonies, that I propose their sending

sending members to parliament: the authority of that august assembly, is not limited by the constitution, to be exercised over those subjects only, by whom the house of commons is chosen. The supreme legislature, represents all the subjects of the † state. “ For the legislative is the joint power of every member of the society, given up to that person or assembly, which is legislator.” It is only essential to the completion of the legislative power in Great-Britain, that the members of the house of commons should be commoners and elected by commoners. The prescribed mode of election may be altered at any time; but this essential principle cannot be changed without dissolving the constitution.

The number of the electors, is, I conceive, become too small in proportion to the whole people, and the present importance of the colonies seems to demand that some among *them* should be vested with the right of electing; for it is not reasonable or fitting, that the right of election should be confined to the whole of the elective part of the supreme legislature, should continue restrained to certain inhabitants of Great-Britain, *now*, that so many of the subjects of the realm reside out of Great-Britain. On this principle, and on this principle only it is, that I think the colonies ought to be allowed to send members to parliament. Diffusing the right of election will certainly give each part of the empire a better opportunity of laying open grievances, and obtaining redress, of acquiring benefits, and removing subjects of complaint, than they can have while it is confined to such only as reside in Great-Britain. But let it not be imagined, that, by increasing the number of the electors, or adding to the members of the House of Commons, any new rights can be given to the legislature, or that the sovereign authority of the legislature can be enlarged over those who were always subjects of the realm; it must always have been absolute and complete over them, and it is not, therefore, capable of addition or enlargement *.

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† Vide Locke's Treatise on Government.

* That the Parliament, as early as the 8th of Henry the VIth, considered itself as the representative of the whole people, and vested with authority to make laws to bind the kings subjects, in all cases whatsoever, as well those who had no share or voice in the election of the members of the House of Commons, as those by whom they were chosen; appears from the case of the inhabitants of the county palatine of Chester. Their petition to the king, in 1450, published in *the administration of the colonies*, sets forth, that the parliament of England had then imposed taxes upon them, notwithstanding they sent no deputies to that parliament;

ability. The charter of the East India company, no more than the charters of the American colonies, precludes the parliament of Great-Britain from taxing the subjects in Asia, as well as those in America, or from repealing such taxes as their respective charter legislatures may impose, should they be found injurious to the general interest. It is said, a revenue is now drawn from the subjects in Asia, to the amount of a million and a half, over and above what is necessary for the support of the civil government, and the maintenance of troops sufficient for their own particular protection. It, therefore, behoves parliament carefully to examine, whether the payment of so large a revenue does not diminish the consumption of British manufactures among these people, or whether any part of it be raised by duties or taxes on merchandize carried from Great-Britain, or on such commodities of those countries, as are materials for British manufactures, or are valuable articles of commerce to be transported to our colonies or foreign countries: all such taxes, undoubtedly, ought to be repealed; for it is much more for the interest of Great-Britain, and the whole empire, that a part of the wealth of the Asiatic subjects should be remitted in payment for manufactures, and that they should furnish cheap materials for our manufactures, or merchandize, at a low price, than that the wealth they can spare should be extracted from them by taxes, and remitted in bullion. Perhaps the removal of such clogs upon our trade in these countries, might render it practicable to introduce British manufactures even among the Tartars, and other nations in the northern parts of Asia, at least as far as the Ganges or Indus, is navigable; nor would it be extraordinary, if Great-Britain should supply all Europe with the commodities of the East, (spices excepted) from being able to sell them so much cheaper than other nations could import them from thence. If the subjects in Asia can now raise a surplus revenue of a million and an half, it is not to be imagined, the remissions commercial considerations would require, would reduce that revenue so low as the sum the East-India company have agreed to pay government, in compensation for its suspending the claim set up to the dewane: I shall, however, estimate the produce of the taxes, continued by parliament, on the subjects in Asia, at no more than that sum, as their contingent towards the support of the peace establishment of Great-Britain.

These accessions of revenue, drawn from the several members of the empire, would render the charge of the peace establishment no longer an oppressive burden upon the people of Great-Britain. The expence, we have seen, might fairly be reduced to 3,300,000 l. and the ways and means here pointed out, added to the present grants for defraying it, may be computed at the following sums.

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Land

	£.
Land tax, three shillings - - - - -	1,500,000
Malt - - - - -	750,000
Gum Senega - - - - -	2,000
American revenue - - - - -	200,000
Ireland - - - - -	100,000
Affa - - - - -	400,000
	<hr/>
	2,952,000
To be made good out of the Sinking Fund. - - - - -	348,000
	<hr/>
	3,300,000
	<hr/>

The charge upon the Sinking Fund, for the support of the peace establishment, being thus reduced to so small a sum as 348,000 l. should that fund continue to produce, as it has done upon the lowest medium since the peace, there would remain to be taken from it upwards of 1,800,000 l. to be applied in discharge of the public debt. An able finance minister, with such a surplus in his hands, would not find it impracticable to induce the proprietors of the irredeemable four per cent. annuities to subscribe their terms, and take an interest of three per cent. immediately.

That operation would add 200,000 l. to the surplus of the Sinking Fund, and, when there were in it two millions, to be applied in discharge of debt, the difficulties of the nation might be said to be over.

Every payment of two millions would reduce the charge for interest 60,000 l. and taxes, to that amount, might be redeemed and taken off the people of Great-Britain, in every year while peace continued; and what nation in Europe would think of commencing war with her, when they saw her maintaining so formidable a peace establishment, and with a clear surplus revenue of two millions, with which to augment her forces on the first hostile appearance, without imposing any new tax, or making any loan.

Every year of peace, if these measures were pursued, would bring with it a security for the continuance of the public tranquility, as Great-Britain would continually find fresh motives to preserve it, and other states would find it less safe to provoke her to a rupture with them.

The measures which can best serve to increase the balance of our trade with foreign nations, will discover themselves upon a view of its principal

principal branches. Our trade * with Ruffia has, in five years since the peace, viz. from 1762 to 1766, drained Great-Britain of 3,606,515 l. of its specie. The total value of our imports from thence, exceeding that of our exports thither, to that amount. Our trade with Sweden has carried from us, in the same time, the sum of 958,898 l. which, added to the balance paid to Ruffia, makes a sum nearly equal to the ballance Great-Britain has received from both Spain and Portugal in those years †. I well know that the commodities we import from

* Imports from Sweden. 1762 201,160 1763 249,540 1764 253,280 1765 234,452 1766 195,499	Exports to Sweden. 1762 17,507 1763 20,494 1764 28,351 1765 49,003 1766 59,678	Balance in favour of Sweden. 183,653 229,046 224,929 185,449 135,821	
Total imports 1,133,931		Total exports 175,033	Balance in favour of Sweden 958,898
Imports from Ruffia. 1762 627,451 1763 801,279 1764 920,293 1765 967,339 1766 684,585	Exports to Ruffia. 1762 61,509 1763 78,901 1764 67,952 1765 76,170 1766 109,900	Balance in favour of Ruffia. 565,942 722,378 852,341 891,169 574,685	
Total imports 4,000,947		Total exports 394,432	Balance in favour of Ruffia 3,606,515
Balance in favour of Sweden in five years since the peace		_____ 958,898	
Balance in favour of Ruffia, in five years since the peace		_____ 3,606,515	
Balance in favour of both nations		_____ 4,565,413	
† Imports from Spain. 1762 131,279 1763 590,506 1764 503,489 1765 594,893 1766 558,002	Exports to Spain. 1762 139,580 1763 1,168,072 1764 1,318,345 1765 1,237,551 1766 1,078,731	Balance in favour of G. B. 8,301 577,566 814,856 642,658 520,729	
Total imports 2,378,169		Total exports 4,942,279	Balance in favour of G. B. 2,564,110
Imports from Portugal. 1762 359,127 1763 304,056 1764 312,974 1765 354,307 1766 347,806	Exports to Portugal. 1762 908,729 1763 727,623 1764 1,260,998 1765 679,037 1766 667,104	Balance in favour of G. B. 547,602 423,567 954,024 324,730 319,298	
Total imports 1,678,270		Total exports 4,249,491	Balance in favour of G. B. 2,571,221
Balance in favour of Great-Britain from her trade to Spain, in the five years since the peace		_____ } 2,564,110	
Balance in favour of Great-Britain from her trade to Portugal, in the five years since the peace		_____ } 2,571,221	
Balance from both nations		_____ } 5,135,331 Ruffia	

Russia and Sweden are all of them useful, and that many of them are materials for manufactures of the most profitable kind; but, surely, we ought to require those nations to take payment in our manufactures to a greater amount than they now do, or we ought to endeavour to procure those commodities from countries that would do so. Our colonies could, perhaps, furnish us with them all, and, although we should pay them higher prices, yet, as they would take payment for the whole in our merchandize, and thereby save so large a balance to the nation, the price ought not to be considered as an objection, for it would be easy to reduce it to our manufacturers by bounties. Such were the judicious measures pursued in 1764; as has been sufficiently shewn in the *Regulations of the colonies*, and to them I refer.

The decline of our trade to Portugal has been much complained of, but no sufficient remedy for restoring it has yet been discovered. Two late measures of the court of Portugal seems to have contributed much to the diminution of our exports to that kingdom: the setting up manufactories for supplying themselves with some articles, which they formerly took from Great-Britain; and the importing directly from other countries, such foreign commodities as were usually carried to them through Great-Britain. Against the first of these proceedings we can have nothing to say. Every state has a right to employ its own subjects in making their own necessaries, and it is the duty of every government to confine the expences of its people within its own dominions. If our loss of the carrying trade to Portugal be owing to any indulgences granted to the ships and subjects of other nations, or to the withdrawing any heretofore granted to those of Great-Britain, there is just ground for complaint, and the honour and interest of the nation demands speedy redress; but should it come out, upon enquiry, that Portugal has not varied her conduct either to British subjects, or to those of other nations, and that her people prefer buying of other nations only because we have advanced our prices; I am afraid we must look to our own burthensome taxes for the cause of our grievance, and to the speedy reduction of them for the remedy. In so far as this appears to be the case, will it not justify the representation I have been making of the danger Great-Britain is in, of losing her whole carrying trade, and with it a full third of her maritime strength; for if Portugal wont employ us for her carriers, what other state can we hope will give us the transportation of its merchandize? It behoves us well to examine into the circumstances of this fact; for a declining trade ought at all times to be an alarm bell to British ministers, and, in the present condition of the nation, any diminution of its balance may be attended with fatal consequences.

Our trade with Holland, and the German states, is of so great importance, that it can never become a matter of indifference to Great-Britain, whether France should gain the ascendancy on the continent. The folly of subsidy treaties, in times of peace, has, indeed, been sufficiently exposed, by the small advantage that was found from them, at the commencement of the late war; but defensive alliances are what our honour and interest require us to enter into, with states who allow us an advantageous commerce with their people. Our exports to those countries are composed of the products or manufactures of all parts of the British dominions, and they are, consequently, all sharers in the profits of that trade, and ought all to contribute to the expence of maintaining the liberties of those states, and keeping our good faith with them. From 1762 to 1766 inclusive, the value exported from Great-Britain to Holland and Germany, amounted to 20,455,786 l. and the imports from thence to no more than 5,581,219 l. and, consequently, the British empire has received a ballance of 14,874,567 l. from those states, in that period of five years *. The profits of our trade with them, ought, therefore, to be taken into the account, when the advantages and inconveniences of alliances with them are estimated, and the measure of the succour Great-Britain should bind herself to afford them, ought to be adjusted to the benefits she derives from their independancy.

The generosity with which Great-Britain has always supported her allies, and the greatness of the force she employed in their defence in the last war, as it must have impressed upon all nations an high idea of her regard to her engagements, so will it lead them to prefer her alliance to

* Imports from Holland.	Exports to Holland.	Balance in favour of G. B.
1762 493,944	1762 2,107,957	1,614,013
1763 476,383	1763 1,910,240	1,433,857
1764 371,730	1764 2,040,467	1,668,737
1765 420,273	1765 2,026,772	1,606,499
1766 374,587	1766 1,602,924	1,228,337
Total imports 2,136,917	Total exports 9,688,360	Balance in favour of G. B. 7,551,443
Imports from Germany.	Exports to Germany.	Balance in favour of G. B.
1762 516,489	1762 2,435,106	1,918,617
1763 1,085,107	1763 2,272,272	1,187,165
1764 606,410	1764 2,379,315	1,772,905
1765 602,624	1765 1,869,465	1,266,841
1766 633,672	1766 1,811,268	1,177,596
Total imports 3,444,302	Total exports 10,767,426	Balance in favour of G. B. 7,323,124
Balance from Holland in the five years since the peace	—	7,551,443
Balance from Germany in the five years since the peace	—	7,323,124
Balance from both	—	14,874,567

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that of other states, if they see her in a condition to make the like efforts upon similar occasions; and it may, therefore, be in the power of the same able ministers, who shall restore her at home, to procure such advantages for her commerce with foreign nations, as shall extend it to a far greater height, and add greatly to the balance in her favour.

Dignity can only be restored to government, and a love of order and submission to the laws inculcated among the people, by committing the administration to men of virtue and ability. It will be in vain to endeavour to check the progress of irreligion and licentiousness, by punishing such crimes in one individual, if others, equally culpable, are rewarded with the honours and emoluments of the state. The virtues of the most exemplary prince that ever swayed a sceptre, can never warm or illuminate the body of his people, if foul mirrors are placed so near him, as to reflect and dissipate their rays, at their first emanation. A due regard for subordination can never be inculcated by placing men, ignorant of the national affairs, and unacquainted with the constitution of their country, at the head of the king's council, who one day exalt the prerogatives of the crown beyond their legal bounds, and the next yield to the outrages of a mob, tamely permitting the person of the king to be insulted, and his orderly and affectionate subjects to call in vain for protection. Union among the people, in support of the public measures, can never be promoted by a divided heterogeneous administration; nor can their confidence be exacted by seeing the public money dissipated with a profuse hand: the great responsible offices of state turned into sinecures, and foreign ambassages converted into occasions for bestowing private gratifications on the followers of a minister. Very different must the conduct and characters of those ministers be, from whom we are to hope the restoration of energy to government, and of vigor to the state. Men to whom the king shall give his confidence, and the people shall think worthy to possess it; who will not sacrifice the interests of the state for gaining popularity to themselves, nor seek to make their court to the prince by narrowing the liberties of the people.

Such has been the general relaxation of government, that the ministers, who should endeavour to wind it up to its proper tone, must expose themselves to the clamour of the licentious, and the calumny and opposition of the factious: they must do many things to provoke resentment and create dislike. The firm support of the prince, and the assurance of continuing in his favour, can alone prompt them to undertake measures of extent and efficacy, under such discouragements. It will not be enough to support them, during the conflict, against their adversaries; they will expect to enjoy the sweets of repose after they have obtained the victory. Detaching the leaders from their parties, and exposing them to the contempt and hatred of their followers, by gratifying

fyng them with employments at court, may be a proper means for breaking an opposition, or frustrating the designs of a factious cabal; but there cannot be a more dangerous error for a prince to fall into, than to entrust the exercise of his power with those he deems unworthy of his confidence. For the minister who finds himself distrusted, will expect his dismissal from his post, whenever a favourable occasion offers itself for filling it with another. Common prudence will, therefore, direct him to secure a retreat among the people in the best manner he can. He will endeavour to court their favour by sacrificing the authority of the prince to their humor; he will indulge their prejudices by debasing the dignity of his master: Such were the practices of Robert duke of Albany, and Murdo his son, when they sought to enhance their own merit with the Scottish nation, at the expence of the sovereign, with whose authority they were invested. "They neglected nothing" says that energetic historian Dr. Robertson, "that could either sooth or bribe the nobles. They slackened the reigns of government; they allowed the prerogative to be encroached upon; they dealt out the patrimony of the crown, among those whose enmity they dreaded, or whose favour they had gained, and reduced the royal authority to a state of imbecility, from which succeeding monarchs laboured in vain to raise it."

The present circumstances of this country bear so near a resemblance, in many instances, to the condition of the French nation, when Henry the Fourth ascended that throne, that measures similar to those, by which that great prince restored order and dignity to his government, and tranquility and prosperity to his people, cannot fail of being attended with the like happy effects in Great-Britain. Henry, says Sully, began his discourse to his council by drawing a very natural representation of the perplexing situation he was in. "Irreconcilable enmities in the nobility of the kingdom, hatred amongst themselves, and rage against him, mutiny and disobedience in all minds, treachery within, violence without." "The methods" continues the same great minister, "this great prince took, to render all the intrigues of those who endeavoured to disturb his government and thwart his purposes, ineffectual, were, to apply himself, with his accustomed attention and assiduity, to the affairs both within and without his kingdom, and to fill the intendancies, and other public offices, with such men only as were distinguished for their merit, their probity, and zeal for his service. He permitted me," says he, "to be continually laying before him the state of his affairs, informing him of the use and destination of his money; and I carried my sollicitude for order and œconomy so far, as to reproach him with even the smallest needless expence; but I amassed him treasure, I filled his magazines, and pointed out to him

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“ the means of rendering himself formidable to all Europe.” The confidence he reposed in the duke of Sully, and the firmness with which he supported him against the calumnies and intrigues of those venal wretches, who he had made his enemies by reducing their pensions, and cutting off the sources of corruption in the court, enabled that upright minister to do these great things for the state; and he candidly confesses, that, without it, it would have been vain to have attempted an enterprise so difficult, as a reformation in the finances. Few princes, indeed, can hope to find a minister equally deserving to be the general repository of their confidence, and the substitute of their power, with the duke of Sully: yet we may hope, that the qualities which that great statesman requires in a finance minister, are to be found in every country, and particularly in our own: “ We may be assured,” says he, “ that the revenues of a state are fallen into good hands, when a moderate degree of judgment, much diligence and exactness, and still more probity, are qualities remarkable in him that governs them.”

That the Almighty, who, in so many instances, has mercifully interposed to preserve these kingdoms from destruction, may put it into the heart of our gracious king to chuse such able and virtuous ministers: that parliament may adopt their measures, and support them carrying them into full execution: and, that all the subjects of the realm may be of one heart, and one mind, to contribute to the support of the British empire, and the preservation of our most excellent constitution in church and state, is the wish with which I shall conclude this treatise, and in the same sentiments do I hope to terminate my life.

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