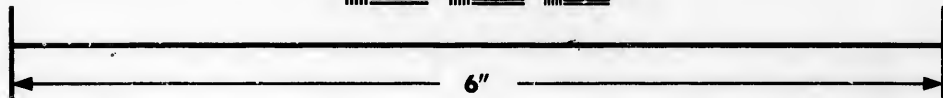
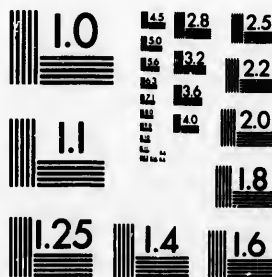


**IMAGE EVALUATION  
TEST TARGET (MT-3)**



**Photographic  
Sciences  
Corporation**

23 WEST MAIN STREET  
WEBSTER, N.Y. 14580  
(716) 872-4303

18  
20  
22  
25  
28  
32  
36

**CIHM/ICMH  
Microfiche  
Series.**

**CIHM/ICMH  
Collection de  
microfiches.**



Canadian Institute for Historical Microreproductions / Institut canadien de microreproductions historiques

01  
11  
11  
11  
11  
11  
11  
11

**© 1984**

Technical and Bibliographic Notes/Notes techniques et bibliographiques

The Institute has attempted to obtain the best original copy available for filming. Features of this copy which may be bibliographically unique, which may alter any of the images in the reproduction, or which may significantly change the usual method of filming, are checked below.

L'Institut a microfilmé le meilleur exemplaire qu'il lui a été possible de se procurer. Les détails de cet exemplaire qui sont peut-être uniques du point de vue bibliographique, qui peuvent modifier une image reproduite, ou qui peuvent exiger une modification dans la méthode normale de filmage sont indiqués ci-dessous.

- |  |  |
|--|--|
| <input type="checkbox"/> Coloured covers/<br>Couverture de couleur   | <input type="checkbox"/> Coloured pages/<br>Pages de couleur   |
| <input type="checkbox"/> Covers damaged/<br>Couverture endommagée  | <input type="checkbox"/> Pages damaged/<br>Pages endommagées   |
| <input type="checkbox"/> Covers restored and/or laminated/<br>Couverture restaurée et/ou pelliculée  | <input type="checkbox"/> Pages restored and/or laminated/<br>Pages restaurées et/ou pelliculées  |
| <input type="checkbox"/> Cover title missing/<br>Le titre de couverture manque   | <input checked="" type="checkbox"/> Pages discoloured, stained or foxed/<br>Pages décolorées, tachetées ou piquées   |
| <input type="checkbox"/> Coloured maps/<br>Cartes géographiques en couleur   | <input type="checkbox"/> Pages detached/<br>Pages détachées  |
| <input type="checkbox"/> Coloured ink (i.e. other than blue or black)/<br>Encre de couleur (i.e. autre que bleue ou noire)   | <input checked="" type="checkbox"/> Showthrough/<br>Transparence   |
| <input type="checkbox"/> Coloured plates and/or illustrations/<br>Planches et/ou illustrations en couleur  | <input type="checkbox"/> Quality of print varies/<br>Qualité inégale de l'impression   |
| <input type="checkbox"/> Bound with other material/<br>Relié avec d'autres documents   | <input type="checkbox"/> Includes supplementary material/<br>Comprend du matériel supplémentaire   |
| <input type="checkbox"/> Tight binding may cause shadows or distortion<br>along interior margin/<br>La reliure serrée peut causer de l'ombre ou de la<br>distortion le long de la marge intérieure   | <input type="checkbox"/> Only edition available/<br>Seule édition disponible   |
| <input type="checkbox"/> Blank leaves added during restoration may<br>appear within the text. Whenever possible, these<br>have been omitted from filming/<br>Il se peut que certaines pages blanches ajoutées<br>lors d'une restauration apparaissent dans le texte,<br>mais, lorsque cela était possible, ces pages n'ont<br>pas été filmées. | <input type="checkbox"/> Pages wholly or partially obscured by errata<br>slips, tissues, etc., have been refilmed to<br>ensure the best possible image/<br>Les pages totalement ou partiellement<br>obscurcies par un feuillet d'errata, une pelure,<br>etc., ont été filmées à nouveau de façon à<br>obtenir la meilleure image possible. |
| <input type="checkbox"/> Additional comments:/<br>Commentaires supplémentaires:  |  |

This item is filmed at the reduction ratio checked below/  
Ce document est filmé au taux de réduction indiqué ci-dessous.

10X	12X	14X	16X	18X	20X	22X	24X	26X	28X	30X	32X
					✓						

The copy filmed here has been reproduced thanks to the generosity of:

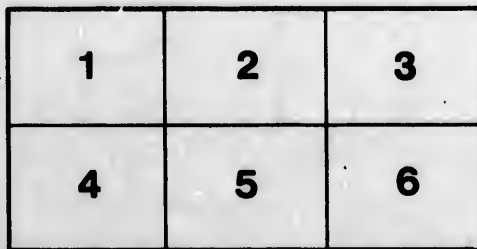
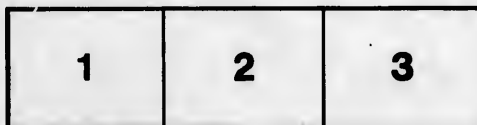
Library of the Public  
Archives of Canada

The images appearing here are the best quality possible considering the condition and legibility of the original copy and in keeping with the filming contract specifications.

Original copies in printed paper covers are filmed beginning with the front cover and ending on the last page with a printed or illustrated impression, or the back cover when appropriate. All other original copies are filmed beginning on the first page with a printed or illustrated impression, and ending on the last page with a printed or illustrated impression.

The last recorded frame on each microfiche shall contain the symbol  $\rightarrow$  (meaning "CONTINUED"), or the symbol  $\nabla$  (meaning "END"), whichever applies.

Maps, plates, charts, etc., may be filmed at different reduction ratios. Those too large to be entirely included in one exposure are filmed beginning in the upper left hand corner, left to right and top to bottom, as many frames as required. The following diagrams illustrate the method:



L'exemplaire filmé fut reproduit grâce à la générosité de:

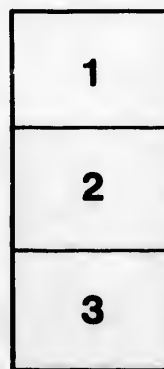
La bibliothèque des Archives  
publiques du Canada

Les images suivantes ont été reproduites avec le plus grand soin, compte tenu de la condition et de la netteté de l'exemplaire filmé, et en conformité avec les conditions du contrat de filmage.

Les exemplaires originaux dont la couverture en papier est imprimée sont filmés en commençant par le premier plat et en terminant soit par la dernière page qui comporte une empreinte d'impression ou d'illustration, soit par le second plat, selon le cas. Tous les autres exemplaires originaux sont filmés en commençant par la première page qui comporte une empreinte d'impression ou d'illustration et en terminant par la dernière page qui comporte une telle empreinte.

Un des symboles suivants apparaîtra sur la dernière image de chaque microfiche, selon le cas: le symbole  $\rightarrow$  signifie "A SUIVRE", le symbole  $\nabla$  signifie "FIN".

Les cartes, planches, tableaux, etc., peuvent être filmés à des taux de réduction différents. Lorsque le document est trop grand pour être reproduit en un seul cliché, il est filmé à partir de l'angle supérieur gauche, de gauche à droite, et de haut en bas, en prenant le nombre d'images nécessaire. Les diagrammes suivants illustrent la méthode.



P

R

Printed  
At  
Sold

CALCULATIONS  
OF THE  
PRESENT TAXES

YEARLY PAID BY

A FAMILY

OF EACH

RANK, DEGREE, or CLASS.

THE SECOND EDITION!

By J. MASSIE



L O N D O N :

Printed, { By T. PAYNE, in *Castle-street, Charing-cross.*  
And { — W. OWEN, at *Temple-Bar.* And  
Sold { — C. HENDERSON, at the *Royal-Exchange.*

MDCCLXI.

M

we

M

*Br*

reg

wh

fw

*tru*

th

pr

G

Su

T O T H E

K I N G ' S

MOST EXCELLENT MAJESTY.

S I R,

**T**HE Calculations which I most humbly presume to dedicate to your Majesty, were at first intended to calm the Minds of the People of *Great-Britain*, by undeceiving them in regard to their Payments for Taxes, which the Rage of Party had swelled *in Opinion* to double the *true Amount*; insomuch, that during the greatest Part of the long and prosperous Reign of Your Royal Grandfather, too many of His faithful Subjects were unhappily led to  
a 2 believe,



believe, that the Support of His mild and just Government did, one Way or other, take up Two-Thirds of their yearly Rents or Incomes.

An Opinion so wanting of real Foundation, so evidently discouraging to Industry, and so strongly tending to disturb the Repose of this Kingdom, should have been early attended to by those who were then most honoured with the Royal Confidence, and most cherished by Royal Bounty; but the Statesmen of that Time seem to have considered Things only as they contributed to strengthen Opposition, or give Strength to those in Power; wherein their clashing Interests so far agreed, that the stronger *Opposition* was made by imaginary Payments for Taxes, the more Power did the *Minister* acquire to support himself.

This

This unhappily seems to be the best Reason that can truly be given for suffering the thorny Cares of Majesty to be so multiplied, and the Tranquility of this Nation to be so disturbed, by an ill-grounded Opinion that might have been crushed in its Infancy, by a Series of corresponding and uncontrovertible Facts; but this not being done, the Blessings of good Government were depreciated in Imagination, as the Charge of supporting it was magnified by Fiction; and no sooner was the Present Just and Necessary War entered into, than there appeared several Writers to put the People in Mind how much of their Incomes were paid in or for Taxes.

Alarmed at the Evils which, in that critical Conjunction, might have attended the Revival of so ill-founded

This

and

and dangerous an Opinion, I thought my Time could not be better employed than in finding out some proper Means to prevent it from ever doing any farther Mischief in this Kingdom; more especially, as the then evident Necessity of laying new Taxes, made it highly expedient to previously shew the People how able they were to pay them; and thereby prevent their fancied Inability from causing Despondency in War, as it had for too many Years before caused Discontent in Time of happy Peace.

And after considering that the Malady had not only spread among all Orders and Degrees of Men, but was become inveterate by Length of Time, there seemed to me to be no other Means of radical Cure, than by making and publishing  
Calculations

Calculations of the Taxes yearly paid by a Family of each Rank, Degree, or Class ; for general Relief could not be expected from any Calculations of Taxes which were not, in some Measure, so accommodated to the various Rates of Family-Income and Expence, that each Person, whether rich, substantial, or poor, might easily find a Calculation nearly suited to his Circumstances and Way of living.

Having finished my Calculations, I expected that some of the many Persons who for a Number of Years had been industrious in spreading the Contagion, would soon have made it necessary to defend what I had so done ; but such is the Force of Truth, even when inaccurately represented, that none of those  
Persons

Persons, to my Knowledge, have as yet thought proper, either to support their own Calculations, or to attack mine ; I therefore hope that my exposing a Calculation lately made upon their Principle, will much contribute towards convincing the good People of *Great Britain*, that they really possess and enjoy above Two - Thirds of their Rents or Incomes.

True it is, that none of those Rents or Incomes will be thereby actually increased ; but since an imaginary Diminution of them hath proved a real Canker to the Happiness of this Nation, and been highly derogatory from the Justice of its Government, Endeavours should be used to dry up the Source of those formidable Evils ; and there is Reason  
to

to hope, that this will in a short Time be effected, by Family-Calculations of Taxes ; which, in their Nature, constitute an essential Part of political Arithmetic, and may properly enough be considered as an Index to the Strength of Your Majesty's faithful Subjects, the People of *Great Britain*.

Nor is that the only Use of such Calculations ; for they serve as well to display the Wisdom of *British* Parliaments, as to measure the Strength of the *British* Nation ; and these being nearly allied, even as Parent and Offspring, a parental Care and Tenderness have heretofore been uniformly manifested, in laying and assessing the Taxes of this Kingdom ; for the Rule of Equality, in Proportion to Ability, hath been

b

wisely

wifely deviated from, not only to encourage Industry, but to promote domestic Oeconomy; and such just Regard hath been shewn to the Liberty of the Subject, that, where it could be done, every Man is left to assess his own Taxes.

A Policy so deeply founded in Wisdom, and so truly adapted to the Genius and Constitution of a free People, could not fail of producing a Train of the happiest Consequences; and their annually paying with Chearfulness, above Three Times the Taxes which in the last Century were paid with Reluctance; may well be reckoned among the greatest of those Consequences; since it doth not only shew, what mighty Efforts this Nation is capable of making; but suggests something that may be  
useful

useful to *British* Ministers of State ;  
who have usually had especial  
Regard to the Liberty of the Subject,  
and to Commerce, whenever public  
Exigences have made new Taxes  
unavoidable.

But with Grief of Heart I see,  
a profitable Branch of *British*  
Manufactury and Trade, already  
loaded with heavy taxed Licences,  
to authorise following the same ;  
although it seems to have been  
heretofore understood, that every  
*Briton* had an undoubted Right to  
exercise any lawful Trade, whereunto  
he had served a regular Apprenticeship ;  
and also, that the true Intent  
and Meaning of Licences, was only  
to prevent a hurtful Increase in the  
Number of Ale-houses, Taverns, and  
other Places of public Entertainment ;



which, without such necessary Restraint from Law, might have so multiplied, as to bring Ruin and Destruction upon many Thousands of honest and industrious People.

This is indeed the only Branch of *British* Manufactory, and Class of lawful Traders, as yet so loaded and restrained; but much is to be feared from an intended Tax, which, though of a similar Nature to other Taxes now subsisting, may, if it takes Place, be productive of most prejudicial Consequences; since a farther and heavy Tax, upon so great a Necessary of Life, as Beer is in this Country, cannot in the End fail of proving to be a Tax upon every Commodity and Manufacture produced or wrought in *Great-Britain*; and would give such a  
Wound

Wound to the *British* Woollen  
Manufactory, which is the Stay and  
Strength of this Nation, as may not  
hereafter be in the Power of Peace  
to heal.

The Taxes which, before this  
War, were laid upon Malt and upon  
Strong Beer brewed for Sale, do  
amount, by the Barrel, to near the  
Money that a Barrel of such Beer  
might have been sold for, if those  
Taxes had not subsisted ; and it is  
much to be lamented, that a native  
Commodity and common Necessary,  
which *Britons* deem to be a Part of  
their Birth-right, should, under such  
Circumstances, be thought a proper  
Object for new Taxes, approaching  
in Amount, to all the former Taxes  
laid thereon ; more especially, as the  
present Taxes upon Sugar, which  
neither

neither is a native Commodity of this Kingdom nor a common Necessary of Life, do not much exceed One-Tenth Part of those Prices for which the same is exorbitantly sold ; and though more Money might be raised for public Service, upon the unjust Part of those Prices, than there is Reason to expect from both the new Malt-Tax and the intended Tax upon Beer and Ale.

May all who have the Honour to serve Your Majesty in a ministerial Capacity, take these important Affairs in their most serious Consideration ; and may Your Majesty's pious Declaration, for supporting Religion and Virtue, ever be duly enforced by the Laws long since made for the same wise  
and

and good Purposes; altho' unhappily for a Time, those Laws were rendered void and of none effect, by opening the Foundling-Hospital to receive and maintain, at the Charge of the *British* Nation, all Children whose Parents could be thereby induced to wickedly and unnaturally give up and forsake them; and this without due Proof of such Children being intitled to parochial or to national Maintenance, or of their Parents not being deservedly punishable by the known Laws of this Land, the safe and honourable Rule of *British* Government.

With earnest Wishes for Your Majesty's Felicity, so inseparable from the Prosperity of these Kingdoms, and with humble Readiness to suggest what may in any Degree

( xvi )

Degree contribute to promote both,  
I am,

*So may it please Majesty,*

*Your Majesty's*

*most dutiful and*

*most obedient*


*Subject and Servant,*

*Joseph Massie.*

both,



## INTRODUCTION.

ALCULATIONS of the Taxes paid by a private Family of each Rank, Degree, or Class, seem to be of no other Use than to amuse a few curious Men; since any Person, who is desirous of knowing how much Money he pays *for Taxes*, may satisfy himself without much Trouble, or Difficulty.

*But* notwithstanding the Facility of making such Calculations, it is difficult for any Person to find out how much Money he pays *in consequence of Taxes*; and this Difficulty seems to have been increased by the Manner in which the Subject hath been treated, by several Persons who have written upon the Taxes of this Kingdom.

A

THESE

ruant,

Massie.

THESE Persons say, that the Money paid for Taxes, or in the increased Prices of Commodities, and of Labour, caused thereby, amounts to Twelve or Fourteen Shillings in the Pound, on the Incomes, or Expences, of the People of *England* : but how those Persons could find out the several Things which are necessary to ascertain what Number of Shillings in the Pound are paid for, or in consequence of Taxes, by all the People in this Nation, is to me a Mystery.

FOR in order to determine this Matter, it is requisite to know, what Number of People there are in the Nation ; how much Money their Incomes, or Expences, amount to ; how much the Prices of Commodities, and of Labour, have been increased by Means of Taxes ; and how much Money is annually paid for Taxes by the whole Kingdom :—of which four Things, I cannot find that more than one of them is yet certainly known, and that is, the Amount of the Money annually paid for Taxes by the whole Kingdom.

As to the Number of People, the Amount of their Incomes, or Expences,  
and

and the Increase caused by Taxes, in the Prices of Commodities, and of Labour, they continue Subjects of Dispute; for though many ingenious Men have at different Times treated of them, yet they differ in their Calculations, or Sentiments, and who is right, or who is wrong, still remains doubtful and uncertain.

THE Number of People in *England* and *Wales*, hath been calculated by Captain *John Graunt*, Sir *William Petty*, and Mr. *King*, (see Dr. *Davenant* on *The Ballance of Trade*) and the Calculations made by those three ingenious Men, differ from each other, near a Million.

CAPTAIN *Graunt* calculated the Number of People to be six *Millions* four hundred and forty *Thousand*, in the Year 1661.

SIR *William Petty* calculated the Number of People to be Seven *Millions* three hundred and sixty nine *Thousand*, in the Year 1682.

AND Mr. *King* calculated the Number of People to be Five *Millions* five hundred *Thousand* five *Hundred* and twenty, in the Year 1688.



THE medium Rate of Expences of the People of *England*, hath likewise been calculated by Sir *William Petty*, and the before mentioned Mr. *King*.

SIR *William Petty* calculated the Expences of each Person to be Seven Pounds a Year upon an Average.

MR. *King* calculated the said Expences to be Seven Pounds Nine Shillings and three Pence a Year for each Person.

AND the Increase caused by Taxes, in the Prices of taxed Commodities, is rated by Dr. *Davenant* at double the Amount of the Taxes laid on them; for he says, " That where the Law puts *One Penny* " Duty, the Trader or Retailer, in his " Price, adds *another* for himself." See *Discourse on the Revenues*, Part I. Page 153.

Now if any Person can tell which of the foregoing Calculations are right, or make other Calculations, whereby the Number of People, the Amount of their Incomes, or Expences, and the Increase caused by Taxes, in the Prices of Commodities, and of Labour, may be ascertained; such Person will be able to determine  
how

how many Shillings in the Pound, the Money paid for; or in consequence of, Taxes, takes out of the Incomes, or Expences, of the People of this Nation; but to do it without previously knowing the before mentioned Things, is impossible.

IF a Gentleman should ask how many Shillings in the Pound he pays for Taxes, out of his Income, or Expences, and any Person should pretend to tell him, without knowing the real Amount of the two latter, and his Manner of Living, &c. such Gentleman certainly would not be satisfied with what that Person said; because his own Reason would inform him, that the Amount of his Income and Expences; and his Manner of living, are necessary to be known, in order to determine how many Shillings in the Pound he pays for Taxes: and if such an Answer would be unsatisfactory in regard to a private Family, it certainly must be so when applied to a Kingdom.

CAPTAIN *Graunt*, Sir *William Petty*, Dr. *Davenant*, and Mr. *King*, are universally allowed to have been very ingenious Men, and their Calculations and Writings have

have been of great Use in many Respects : but I apprehend that such sort of Calculations are too slender a Foundation to build upon, so far as to assert, “ that Three-  
 “ Fifths of every Man’s Income, who  
 “ lives up to his Estate, is actually paid  
 “ in Taxes, to the Support of Govern-  
 “ ment : including the Consequences of  
 “ such Taxes, in the advanced Price of  
 “ Labour, and of Goods univerfally : ” —  
 or, that Manufacturers, and Labourers, pay Fourteen Shillings for Taxes, out of every Twenty Shillings they gain by their Industry, or Labour.

WHAT Weight such Assertions may have had with the Generality of People, I cannot pretend to say, but by what I have heard concerning them, they seem to be generally believed ; and it was this that first put me upon thinking, whether some Way or other might not be found out, to know how much Money really is paid for, or in consequence of Taxes : and whether it might not be done in such a plain manner as to make every Man of common good Understanding, a competent Judge of the Matter, so far as relates  
 to

to him or his Family ; since it was easy to foresee, that if only a few Persons could tell whether such Calculations were right or wrong, most People would still continue in doubt, or suspect it was only an Attempt to impose upon them.

THE Recollection of some general Facts concerning the Prices of Living, and of Labour, fully satisfied me that the Payments for, or in consequence of, Taxes, could not possibly amount to Fourteen, or Twelve Shillings in the Pound, upon the Incomes, or Expences, of the People of this Nation ; and it required but very little thinking to find out the ill Consequences which either have attended, or may attend, a general Belief that the Payments for, or in consequence of, Taxes, take a much greater Part of each Person's Income, than he really pays.

ASSERTING that the Payments for, or in consequence of, Taxes, take Twelve, or Fourteen Shillings in the Pound, out of the Incomes, or Expences, of the People of *England* ; is asserting in other Words, that they have no more than Eight, or Six Shillings in the Pound,  
out

out of their Incomes, for their own proper Use and Benefit.

AND though asserting one or other of these Things doth not prove them to be true, yet will such Assertions have the same Weight as Proof, with all Persons who believe them ; and the Effects thereby wrought, in the Minds of such Persons, will be the same in *Quality* and *Degree*, as if they were produced by *Fact* instead of *Fiction*.

BY such Assertions, the Value of many Estates in this Kingdom may be depreciated in the Opinions of the Gentlemen who own them.

BY such Assertions, People of the middle or inferior Classes, may be prevented from pursuing with Assiduity the Means to make future Provision for their Families.

BY such Assertions, Industry may be slackened, and Labour discouraged, among Manufacturers and working People.

BY such Assertions, People are induced to entertain unhappy Opinions concerning Government.

BY such Assertions, and Inferences drawn from them, People have been made  
uneasy

uneasy about the Trade of this Nation, and induced to believe that it is in Danger of being ruined by those very Laws which are a principal Means of preserving it.

AND by such Assertions, the Ability of the Nation to maintain War, is diminished in the Opinion of the People.

SUCH are the ill Consequences which may result from publicly asserting, that People pay much more Money for, or in consequence of, Taxes, than they really do pay; and the Possibility of any such Things happening, seemed to me a sufficient Reason for contributing my Mite to prevent them, by making and publishing *Calculations of the Taxes yearly paid by a Family of each Rank, Degree or Class.*

IF I could have met with any Calculations of the same Kind, it is extremely probable there would have been fewer Errors in mine; but whatever Errors there may be, they will be easily found out, as every one of the following Calculations is independent of the other: so that any Person, who shall be desirous

of examining into the Calculation made for that Rank, Degree or Class, which he is of, need not regard any of the other Calculations ; and the most considerable Taxes are either separately expressed, or so classed, that I apprehend it will not be difficult to go through such an Examination.

IT is not to be expected that these Calculations, or any others of the same Kind, will shew the exact Sum each Family pays for Taxes ; because Families of the same Rank, Degree or Class, do not all live at the same Rate of Expence, and consequently do not all pay alike for Taxes.

BUT if the Taxes on consumable Commodities can be calculated for Families of each Rank, Degree or Class, so as to come within Two Pence or Three Pence in the Pound of the Money which those Families really pay out of their Incomes, for such Taxes, I apprehend it will be sufficient ; and though the same cannot be done in regard to the Land-Tax, yet this will signify little, since every Gentleman, or other Person, who hath  
an

an Estate in Land, knows how much the Tax upon it amounts to, and consequently he cannot be misled by the Land-Tax being put at the nominal Rate.

As to the Payments in consequence of Taxes, I cannot see any Reason for thinking that they make more than one Part in five of the Payments for Taxes, and the Payments in consequence of Taxes, when added together: by which I mean, that for every Four Pounds, or Shillings paid for Taxes on consumable Commodities, One Pound, or Shilling, must be added, for Payments in consequence of Taxes; but this Addition is not to be made on the Land-Tax, for that is out of the Question.

ACCORDING to my Calculation (No. 1) a Nobleman, or Gentleman, who hath an Estate of Twenty Thousand Pounds a Year in Land, pays £6,378 : 18 : 0 for Taxes, when the Land-Tax is Four Shillings in the Pound, if his Land be assessed to the full yearly Value thereof: and of this Money there is paid for Taxes on consumable Commodities, &c. £2,378 : 18 : 0

B 2

Now



Now in my Way of estimating, the Money paid by such a Nobleman, or Gentleman, *in consequence of Taxes*, amounts to no more than Five Hundred and ninety four Pounds fourteen Shillings and Six-pence a Year.

THESE Calculations probably will be seen by some of those ingenious Persons who have calculated, that the Payments for, or in consequence of, Taxes, take Twelve, or Fourteen Shillings in the Pound out of the Incomes, or Expences, of the People of this Nation; and I wish that some of those Persons would be so good as to apply their Calculations to one Family of any Rank, Degree or Class, and to publish them in as plain a Manner as I have stated mine.

IF this should be done, I shall then have something farther to say upon the Increase caused by Taxes, in the Price of Commodities, and of Labour: but if, instead of publishing their own Calculations, in a Way that may be easily understood, such Persons should criticize upon mine, I shall take it for a Confession that they are mistaken.

N<sup>o</sup>. I.

For a Nobleman, or Gentleman, who hath  
an Estate of Twenty Thousand Pounds a  
Year in Land.

	£	s	d
Malt, Hops, Beer and Cyder,	68	18	0
Salt, — — — —	4	8	4
Sugar, Raisins, Currants and Spices, — —	7	19	0
Leather, — — —	3	10	8
Soap and Candles, — —	15	18	0
Coals, in <i>London</i> , — —	8	0	0
Houfes and Windows —	20	4	0
Drugs, Tobacco, Glafs, Pa- per, Parchment, Stamp Duties, Postage of Let- ters, Coaches and Chairs, &c. — — —	500	0	0
Land-Tax four Shillings in the Pound, — —	4,000	0	0
	<hr/>		
	4,628	18	0
Foreign Wines, Arrack, Rum, Brandy, Coffee, Tea and Chocolate, —	1,500	0	0
Foreign manufactured Silks, Linnens, Cottons, &c.	250	0	0
	<hr/>		
Total of Taxes	6,378	18	0
	<hr/>		

The Taxes amount to six Shillings and five  
Pence in the Pound upon the annual Income.

N<sup>o</sup>. 2.

For a Nobleman, or Gentleman, who hath  
an Estate of Ten Thousand Pounds a  
Year in Land.

	£	s	d
Malt, Hops, Beer and Cyder,	36	8	0
Salt, — — — —	2	6	8
Sugar, Raifins, Currants and Spices, — — —	4	4	0
Leather, — — —	1	17	4
Sope and Candles — —	8	8	0
Coals, in <i>London</i> , — —	6	8	0
Houfes and Windows, —	13	4	0
Drugs, Tobacco, Glafs, Pa- per, Parchment, Stamp Duties, Postage of Let- ters, Coaches and Chairs, &c. — — —	250	0	0
Land-Tax four Shillings in the Pound, — —	2,000	0	0
	<hr/>		
	2,322	16	0
Foreign Wines, Arrack, Rum, Brandy, Coffee, Tea and Chocolate, —	750	0	0
Foreign manufactured Silks, Linnens, Cottons, &c.	125	0	0
	<hr/>		
Total of Taxes	3,197	16	0
	<hr/>		

The Taxes amount to six Shillings and five  
Pence in the Pound upon the annual Income.

N<sup>o</sup> 3.

For a Nobleman, or Gentleman, who hath  
an Estate of Eight Thousand Pounds a  
Year in Land.

	£	s	d
Malt, Hops, Beer and Cyder,	29	18	0
Salt, — — — —	1	18	4
Sugar, Raisins, Currants and Spices, — — —	3	9	0
Leather, — — — —	1	10	8
Sope and Candles, — —	6	18	0
Coals, in <i>London</i> , — —	5	12	0
Houfes and Windows, —	11	4	0
Drugs, Tobacco, Glafs, Pa- per, Parchment, Stamp Duties, Postage of Let- ters, Coaches and Chairs, &c. — — — —	200	0	0
Land-Tax four Shillings in the Pound, — — —	1,600	0	0
	<hr/>		
	1,860	10	0
Foreign Wines, Arrack, Rum, Brandy, Coffee, Tea and Chocolate, —	600	0	0
Foreign manufactured Silks, Linnens, Cottons, &c.	100	0	0
	<hr/>		
Total of Taxes	2,560	10	0
	<hr/>		

The Taxes amount to six Shillings and five  
pence in the Pound upon the annual Income.

N<sup>o</sup> 4.

For a Nobleman, or Gentleman, who hath  
an Estate of Six Thousand Pounds a Year  
in Land.

	£	s	d
Malt, Hops, Beer and Cyder,	23	8	0
Salt, — — — —	1	10	0
Sugar, Raisins, Currants and Spices, — — —	2	14	0
Leather, — — —	1	4	0
Sope and Candles, — —	5	8	0
Coals, in <i>London</i> , — —	4	16	0
Houfes and Windows, —	9	4	0
Drugs, Tobacco, Glafs, Pa- per, Parchment, Stamp Duties, Postage of Let- ters, Coaches and Chairs, &c. — — — —	150	0	0
Land-Tax four Shillings in the Pound, — — —	1,200	0	0
	<hr/>		
	1,398	4	0
Foreign Wines, Arrack, Rum, Brandy, Coffee, Tea and Chocolate, — —	450	0	0
Foreign manufactured Silks Linnens, Cottons, &c. —	75	0	0
	<hr/>		
Total of Taxes	1,923	4	0

The Taxes amount to six Shillings and five  
Pence in the Pound upon the annual Income.

N<sup>o</sup> 5.

For a Nobleman, or Gentleman, who hath  
an Estate of Four Thousand Pounds a  
Year in Land.

	£	s	d
Malt, Hops, Beer and Cyder,	16	18	0
Salt, — — — —	1	1	8
Sugar, Raifins, Currants and Spices, — — —	1	19	0
Leather, — — — —	0	17	4
Sope and Candles, — —	3	18	0
Coals, in <i>London</i> , — —	4	0	0
Houfes and Windows, —	7	4	0
Drugs, Tobacco, Glafs, Pa- per, Parchment, Stamp Duties, Postage of Let- ters, Coaches and Chairs &c. — — — —	100	0	0
Land Tax four Shillings in the Pound, — —	800	0	0
	<hr/>		
	935	18	0
Foreign Wines, Arrack, Rum, Brandy, Coffee, Tea and Chocdlate, —	300	0	0
Foreign manufactured Silks, Linnens, Cottons, &c.	50	0	0
	<hr/>		
Total of Taxes	1,285	18	0

The Taxes amount to six Shillings and five  
Pence in the Pound upon the annual Income.

N<sup>o</sup> 6.

For a Gentleman who hath an Estate of Two  
Thousand Pounds a Year in Land,

	£	s	d
Malt, Hops, Beer and Cyder,	13	13	0
Salt, — — — —	0	17	6
Sugar, Raifins, Currants and Spices, — — —	1	11	6
Leather, — — —	0	14	0
Sope and Candles, — —	3	3	0
Coals, in <i>London</i> , — —	3	4	0
Houfes and Windows, —	5	19	0
Drugs, Tobacco, Glafs, Pa- per, Parchment, Stamp Duties, Postage of Let- ters, Coaches and Chairs, &c. — — — —	50	0	0
Land-Tax four Shillings in the Pound, — —	400	0	0
	<hr/>		
	479	2	0
Foreign Wines, Arrack, Rum, Brandy, Coffee, Tea and Chocolate, —	150	0	0
Foreign manufactured Silks, Linnens, Cottons, &c.	25	0	0
	<hr/>		
Total of Taxes	654	2	0

The Taxes amount to fix Shillings and fix  
Pence in the Pound upon the annual Income.

N<sup>o</sup> 7.

For a Gentleman, who hath an Estate of  
One Thousand Pounds a Year in Land.

	£	s	d
Malt, Hops, Beer and Cyder,	11	1	0
Salt, — — — —	0	14	2
Sugar, Raisins, Currants and Spices, — —	1	5	6
Leather, — — —	0	11	4
Sope and Candles, — —	2	11	0
Coals, in <i>London</i> , — —	2	16	0
Houfes and Windows, —	5	4	0
Drugs, Tobacco, Glafs, Pa- per, Parchment, Stamp Duties, Postage of Let- ters Coach, &c. — —	25	0	0
Land-Tax four Shillings in the Pound, — —	200	0	0
	<hr/>		
	249	3	0
Foreign Wines, Arrack, Rum, Brandy, Coffee, Tea and Chocolate, —	75	0	0
Foreign manufactured Silks, Linnens, Cottons, &c.	12	10	0
	<hr/>		
Total of Taxes	336	13	0

The Taxes amount to six Shillings and nine  
Pence in the Pound upon the annual Income.



N<sup>o</sup> 8.

For a Gentleman who hath an Estate of  
Eight Hundred Pounds a Year in Land.

	£	s	d
Malt, Hops, Beer and Cyder,	9	15	0
Salt, — — — —	0	12	6
Sugar, Raifins, Currants and Spices, — — —	1	2	6
Leather, — — —	0	10	0
Sope and Candles, — —	2	5	0
Coals, in <i>London</i> , — —	2	8	0
House and Windows, —	3	2	0
Drugs, Tobacco, Glafs, Pa- per, Parchment, Stamp Duties, Postage of Let- ters, Coach, &c. — —	20	0	0
Land-Tax four Shillings in the Pound, — —	160	0	0
	<hr/>		
	199	15	0
Foreign Wines, Arrack, Rum, Brandy, Coffee, Tea and Chocolate, —	60	0	0
Foreign manufactured Silks, Linnens, Cottons, &c.	10	0	0
	<hr/>		
Total of Taxes.	269	15	0

The Taxes amount to six Shillings and nine  
Pence in the Pound upon the annual Income.

N<sup>o</sup>. 9.

For a Gentleman who hath an Estate of  
Six Hundred Pounds a Year in Land.

	£	s	d
Malt, Hops, Beer and Cyder,	8	9	0
Salt, — — — —	0	10	10
Sugar, Raifins, Currants and Spices, — —	0	19	6
Leather, — — —	0	8	8
Sope and Candles, —	1	19	0
Coals, in <i>London</i> , — —	2	0	0
House and Windows, —	2	12	0
Drugs, Tobacco, Glafs, Pa- per, Parchment, Stamp Duties, Postage of Let- ters, Coach or Chair, &c.	15	0	0
Land-Tax four Shillings in the Pound, — —	120	0	0
	<hr/>		
	151	19	0
Foreign Wines, Arrack, Rum, Brandy, Coffee, Tea and Chocolate, —	45	0	0
Foreign manufactured Silks, Linnens, Cottons, &c.	7	10	0
	<hr/>		
Total of Taxes	204	9	0
	<hr/>		

The Taxes amount to six Shillings and ten  
Pence in the Pound upon the annual Income.

N<sup>o</sup>. 10.

For a Gentleman who hath an Estate of  
Four Hundred Pounds a Year in Land.

	£	s	d
Malt, Hops, Beer and Cyder,	7	3	0
Salt, — — — —	0	9	2
Sugar, Raisins, Currants and Spices — — —	0	16	6
Leather, — — —	0	7	4
Sope and Candles — -	1	13	0
Coals, in <i>London</i> , — -	1	12	0
House and Windows —	2	2	0
Drugs, Tobacco, Glafs, Pa- per, Parchment, Stamp Duties, Postage of Let- ters, Coach or Chair, &c.	10	0	0
Land-Tax four Shillings in the Pound, — —	80	0	0
	<hr/>		
	104	3	0
Foreign Wines, Arrack, Rum, Brandy, Coffee, Tea and Chocolate, —	30	0	0
Foreign manufactured Silks, Linnens, Cottons, &c.	5	0	0
	<hr/>		
Total of Taxes	139	3	0
	<hr/>		

The Taxes amount to seven Shillings in  
the Pound upon the annual Income.

N<sup>o</sup>. 11.

For a Gentleman who hath an Estate of  
Three Hundred Pounds a Year in Land.

	<i>£</i>	<i>s</i>	<i>d</i>
Malt, Hops, Beer and Cyder,	5	17	0
Salt, — — — —	0	7	6
Sugar, Raisins, Currants and Spices, — —	0	13	6
Leather, — — —	0	6	0
Sope and Candles, —	1	7	0
Coals, in <i>London</i> , — —	1	4	0
House and Windows, —	1	12	0
Drugs, Tobacco, Glass, Pa- per, Parchment, Stamp Duties, Postage of Let- ters, Coach or Chair, &c.	7	10	0
Land-Tax four Shillings in the Pound, — —	60	0	0
	<hr/>		
	78	17	0
Foreign Wines, Arrack, Rum, Brandy, Coffee, Tea and Chocolate, —	22	10	0
Foreign manufactured Silks, Linnens, Cottons, &c.	3	15	0
	<hr/>		
Total of Taxes	105	2	0
	<hr/>		

The Taxes amount to seven Shillings in  
the Pound upon the annual Income.

N<sup>o</sup>. 12.

For a Gentleman who hath an Estate of  
Two Hundred Pounds a Year in Land.

	£	s	d
Malt, Hops, Beer and Cy- der, — — —	5	4	0
Salt, — — —	0	6	8
Sugar, Raisins, Currants and Spices, — —	0	12	0
Leather, — — —	0	5	4
Sope and Candles, — —	1	4	0
Coals, in <i>London</i> , — —	0	16	0
House and Windows, —	1	7	0
Drugs, Tobacco, Glafs, Pa- per, Parchment, Stamp Duties, Postage of Let- ters, &c. — — —	5	0	0
Land-Tax four Shillings in the Pound, — —	40	0	0
	<hr/>		
	54	15	0
Foreign Wines, Arrack, Rum, Brandy, Coffee, Tea and Chocolate, —	15	0	0
Foreign manufactured Silks, Linnens, Cottons, &c.	2	10	0
	<hr/>		
Total of Taxes	72	5	0
	<hr/>		

The Taxes amount to Seven Shillings and  
three Pence in the Pound upon the annual  
Income.

N<sup>o</sup> 13.

For a Freeholder who hath an Estate of  
One Hundred Pounds a Year in Land.

	£	s	d
Malt, Hops, Beer and Cyder,	3	10	0
Salt, — — — —	0	6	8
Sugar, Raifins, Currants and Spices, — — —	0	7	0
Leather, — — — —	0	4	8
Sope and Candles, — —	0	13	8
Houfe and Windows, —	0	14	0
Drugs, Tobacco, Glafs, Pa- per, Parchment, Stamp Duties, Postage of Let- ters, &c. — — — —	1	2	3
Land Tax four Shillings in the Pound, — —	20	0	0
	<hr/>		
	26	18	3
Foreign Wines, Rum, Brandy, Tea, &c. —	3	6	8
Foreign manufactured Silks, Linnens, &c. — —	0	11	1
	<hr/>		
Total of Taxes	30	16	0
	<hr/>		

The Taxes amount to six Shillings and  
two Pence in the Pound upon the annual  
Income.

N<sup>o</sup> 14.

For a Freeholder who hath an Est ate  
Fifty Pounds a Year in Land.

	£	s	d
Malt, Hops, Beer and Cyder,	3	0	0
Salt, — — — —	0	5	10
Sugar, Raifins, Currants and Spices, — — —	0	4	0
Leather, — — —	0	4	0
Sope and Candles, — —	0	5	2
House and Windows, —	0	3	0
Drugs, Tobacco, Glaſs, Pa- per, Parchment, Stamp Duties, Poſtage of Let- ters, &c. — — —	0	5	7
Land-Tax four Shillings in the Pound, — —	10	0	0
	<hr/>		
	14	12	7
Rum, Brandy, &c. —	0	16	8
Foreign Linnens, &c. —	0	2	9
	<hr/>		
Total of Taxes	15	12	0
	<hr/>		

The Taxes amount to fix Shillings and  
three Pence in the Pound upon the annual  
Income.

N<sup>o</sup> 15.

For a Farmer who expends One Hundred  
and Fifty Pounds a Year.

	£	s	d
Malt, Hops, Beer and Cyder,	4	0	0
Salt, — — — —	0	7	6
Sugar, Raifins, Currants and Spices, — —	0	8	0
Leather, — — —	0	5	4
Sope and Candles, — —	0	15	0
House and Windows, —	0	14	0
Drugs, Tobacco, Glafs, Pa- per, Parchment, Stamp Duties, Postage of Let- ters, &c. — — —	1	13	4
	<hr/>		
	8	3	2
Foreign Wines, Rum, Brandy, Coffee, Tea, &c.	5	0	0
Foreign Linnens, &c. —	0	16	8
	<hr/>		
Total of Taxes	13	19	10
	<hr/>		

The Taxes amount to one Shilling and  
ten Pence in the Pound upon the annual  
Expences.



N<sup>o</sup> 16.

For a Farmer who expends One Hundred Pounds a Year.

	£	s	d
Malt, Hops, Beer and Cyder,	3	10	0
Salt, — — — —	0	6	8
Sugar, Raisins, Currants and Spices, — — —	0	7	0
Leather, — — —	0	4	8
Sope and Candles, —	0	13	8
House and Windows, —	0	9	0
Drugs, Tobacco, Glass, Pa- per, Parchment, Stamp Duties, Postage of Let- ters, &c. — —	0	11	1
	<hr/>		
	6	2	1
Foreign Wines, Rum, Brandy, Tea, &c. —	1	13	4
Foreign Linnens, &c. —	0	5	7
	<hr/>		
Total of Taxes	8	1	0
	<hr/>		

The Taxes amount to one Shilling and seven Pence in the Pound upon the annual Expences.

N<sup>o</sup>. 17.

For a Farmer who expends Seventy Pounds a Year.

	£	s	d
Malt, Hops, Beer and Cyder,	2	14	0
Salt, — — — —	0	5	10
Sugar, Raifins, Currants and Spices, — —	0	4	0
Leather, — — —	0	4	0
Sope and Candles, —	0	5	2
House and Windows, —	0	8	0
Drugs, Tobacco, Glafs, Pa- per, Parchment, Stamp Duties, Postage of Let- ters, &c. — — —	0	7	9
	<hr/>		
	4	8	9
Foreign Wines, Rum, Brandy, Tea, &c. —	1	3	4
Foreign Linnens, &c. —	0	3	11
	<hr/>		
Total of Taxes	5	16	0
	<hr/>		

The Taxes amount to one Shilling and eight Pence in the Pound upon the annual Expences.

N<sup>o</sup>. 18.

For a Farmer who expends Forty Pounds a  
Year.

Malt, Hops, Beer and Cyder,	2	5	0
Salt, — — — —	0	5	0
Sugar, Raisins, Currants and Spices — — —	0	3	4
Leather, — — —	0	3	4
Sope and Candles, — -	0	4	7
House and Windows, —	0	7	0
Drugs, Tobacco, Glafs, Pa- per, Parchment, Stamp Duties, Postage of Let- ters, &c. — — —	0	5	0
	<hr/>		
Total of Taxes	3	13	3
	<hr/>		

The Taxes amount to one Shilling and  
ten Pence in the Pound upon the annual  
Expences.

N<sup>o</sup>. 19.

For a Tradesman in *London*, who expends  
three Hundred Pounds a Year.

	£	s	d
Beer and Cyder, — —	4	11	0
Salt, — — — —	0	5	0
Sugar, Raisins, Currants and Spices, — —	0	10	6
Leather, — — —	0	4	8
Sope and Candles, — -	1	4	8
Coals, — — — —	3	4	0
House and Windows, —	2	2	0
Drugs, Tobacco, Glafs, Pa- per, Parchment, Stamp Duties, Postage of Let- ters, &c. — — —	5	0	0
	<hr/>		
	17	1	10
Foreign Wines, Arrack, Rum, Brandy, Coffee, Tea and Chocolate, —	15	0	0
Foreign manufactured Silks, Linnens, Cottons, &c.	2	10	0
	<hr/>		
Total of Taxes	34	11	10
	<hr/> <hr/>		

The Taxes amount to two Shillings and  
four Pence in the Pound upon the annual  
Expences.

N<sup>o</sup>. 20.

For a Tradesman in *London*, who expends  
Two Hundred Pounds a Year.

	£	s	d
Beer and Cyder, — —	3	18	0
Salt, — — — —	0	4	2
Sugar, Raisins, Currants and Spices, — —	0	9	0
Leather, — — —	0	4	0
Sope and Candles, — -	1	2	8
Coals, — — — —	2	16	0
House and Windows, —	1	12	0
Drugs, Tobacco, Glass, Pa- per, Parchment, Stamp Duties, Postage of Let- ters, &c. — — —	3	6	8
	<hr/>		
	13	12	6
Foreign Wines, Rum, Brandy, Coffee, Tea and Chocolate, — —	10	0	0
Foreign manufactured Silks, Linnens, Cottons, &c.	1	13	4
	<hr/>		
Total of Taxes	25	5	10

The Taxes amount to two Shillings and  
six Pence in the Pound upon the annual  
Expences.

N<sup>o</sup>. 21.

For a Tradesman in *London*, who expends  
One Hundred Pounds a Year.

	£	s	d
Beer and Cyder, — — —	3	5	0
Salt, — — — —	0	3	4
Sugar, Raisins; Currants and Spices, — —	0	7	6
Leather, — — —	0	3	4
Sope and Candles, — —	0	15	4
Coals, — — — —	2	0	0
House and Windows —	1	2	0
Drugs, Tobacco, Glafs, Pa- per, Parchment, Stamp Duties; Postage of Let- ters, &c. — — —	1	2	3
	<hr/>		
	8	18	9
Foreign Wines; Rum, Brandy, Coffee, Tea, &c. — — — —	3	6	8
Foreign-manufactured Silks, Linnens, Cottons, &c.	0	11	1
	<hr/>		
Total of Taxes	12	16	6
	<hr/>		

The Taxes amount to two Shillings and  
Six-pence in the Pound upon the annual  
Expences.

N<sup>o</sup> 22.

For a Tradesman in the Country, who  
expends One Hundred Pounds a Year.

	£	s	d
Malt, Hops, Beer and Cyder,	3	10	0
Salt, — — — —	0	5	0
Sugar, Raisins, Currants and Spices, — — —	0	10	6
Leather, — — —	0	4	8
Sope and Candles, — —	0	14	8
House and Windows, —	1	2	0
Drugs, Tobacco, Glafs, Pa- per, Parchment, Stamp Duties, Postage of Let- ters, &c. — — —	1	13	4
	<hr/>		
	8	0	2
Foreign Wines, Rum, Brandy, Coffee, and Tea,	5	0	0
Foreign Linnens, &c. —	0	16	8
	<hr/>		
Total of Taxes	13	16	10
	<hr/>		

The Taxes amount to two Shillings and  
Nine Pence in the Pound upon the annual  
Expences.

Fora  
Malt,  
Sal  
Su  
Le  
So  
H  
Dr  
Fore  
Fo  
T  
fou  
Exp

N<sup>o</sup> 23.

For a Tradesman in the Country, who expends  
Seventy Pounds a Year.

	£	s	d
Malt, Hops, Beer and Cyder,	2	14	0
Salt, — — — —	0	4	2
Sugar, Raisins, Currants and Spices, — — —	0	9	0
Leather, — — —	0	4	0
Sope and Candles, — —	0	13	4
House and Windows, —	0	9	0
Drugs, Tobacco, Glafs, Pa- per, Parchment, Stamp Duties, Postage of Let- ters, &c. — — —	0	15	7
	<hr/>		
	5	9	1
Foreign Wines, Rum, Brandy			
Coffee, and Tea —	2	6	8
Foreign Linnens &c. —	0	7	9
	<hr/>		
Total of Taxes	8	3	6
	<hr/>		

The Taxes amount to two Shillings and  
four Pence in the Pound upon the annual  
Expences.



N<sup>o</sup> 24.

For a Tradesman in the Country, who  
expends Forty Pounds a Year.

Malt, Hops, Beer and Cy- der, — — — —	£	s	d
Salt, — — — —	2	5	0
Sugar, Raifins, Currants and Spices, — — —	0	3	4
Leather, — — —	0	5	0
Sope and Candles, — —	0	3	4
House and Windows, —	0	11	0
Drugs, Tobacco, Glafs, Pa- per, Parchment, Stamp Duties, Postage of Let- ters, &c. — — —	0	7	0
	<hr/>		
Total of Taxes	4	2	2
	<hr/>		

The Taxes amount to two Shillings in  
the Pound upon the annual Expences.

N<sup>o</sup> 25.

For a Manufacturer of Wood, Iron, &c. in  
*London*, whose Wages may be Twelve  
 Shillings a Week, which amount to  
 Thirty-one Pounds Four Shillings a  
 Year.

	£	s	d
Beer, — — — —	1	5	9
Salt, — — — —	0	2	6
Sugar, &c. — — —	0	3	0
Leather, — — —	0	2	0
Sope and Candles, — —	0	5	0
Coals, — — — —	0	12	0
Drugs, Tobacco, Spirituous Liquors, &c. — —	0	10	0
Window-Tax, — —	0	2	3
	<hr/>		
Total of Taxes	3	2	6
	<hr/>		

The Taxes amount to two Shillings in  
 the Pound upon the annual Income.

who

2

5 : 0

3 : 4

5 : 0

3 : 4

11 : 0

7 : 0

7 : 6

2 : 2

llings in  
 es,

N<sup>o</sup> 26.

For a Manufacturer of Silk, &c. in *London*,  
 whose Wages may be Ten Shillings and  
 Six Pence a Week, which amount to  
 Twenty-seven Pounds Six Shillings a Year.

	£	s	d
Beer, — — —	0	16	2
Salt, — — — —	0	2	6
Sugar, &c. — — —	0	3	0
Leather, — — —	0	2	0
Sope and Candles, — —	0	5	0
Coals, — — — —	0	12	0
Drugs, Tobacco, Spirituous			
Liquors, &c. — — —	0	10	0
Window-Tax, — — —	0	2	3
	<hr/>		
Total of of Taxes	2	12	11
	<hr/>		

The Taxes amount to two Shillings in  
 the Pound upon the annual Income.

N<sup>o</sup> 27.

For a Labourer in *London*, whose Wages may be Nine Shillings a Week, which amount to Twenty-three Pounds Eight Shillings a Year.

	£	s	d
Beer, — — — —	1	5	9
Salt, — — — —	0	2	6
Sugar, &c. — — —	0	2	0
Leather, — — —	0	2	3
Sope and Candles — —	0	2	6
Coals, — — — —	0	8	0
Drugs, Tobacco, Spirituous			
Liquors, &c. — —	0	10	0
Window-Tax, — —	0	2	3
	<hr/>		
Total of Taxes	2	15	3
	<hr/>		

The Taxes amount to two Shillings and four Pence in the Pound upon the annual Income.

For a Manufacturer of Wood, Iron, &c.  
in the Country, whose Wages may be  
Nine Shillings a Week, which amount  
to Twenty-three Pounds Eight Shillings  
a Year.

	£	s	d
Beer, — — —	0	13	4
Salt, — — —	0	2	6
Sugar, &c. — — —	0	3	0
Leather, — — —	0	1	11
Sope and Candles, — —	0	3	10
Drugs, Tobacco, &c. —	0	5	0
Window-Tax, — —	0	2	4
	<hr/>		
Total of Taxes	1	11	11
	<hr/>		

The Taxes amount to one Shilling and  
four Pence in the Pound upon the annual  
Income.

N<sup>o</sup> 29.

For a Manufacturer of Woollen Cloth, Stuffs,  
&c. in the Country, whose Wages may  
be Seven Shillings and Six-pence a Week,  
which amount to Nineteen Pounds  
Ten Shillings a Year.

	£	s	d
Beer, — — — —	0	6	6
Salt, — — — —	0	2	6
Sugar, &c, — — —	0	3	0
Leather, — — —	0	1	11
Sope and Candles, —	0	3	10
Drugs, Tobacco, &c. —	0	5	0
Window-Tax — —	0	2	4
Total of Taxes	1	5	1

The Taxes amount to one Shilling and  
three Pence in the Pound upon the annual  
Income.

N<sup>o</sup> 30.

For a Husbandman, or Labourer, in the  
Country, whose Wages may be Five  
Shillings a Week, which amount to  
Thirteen Pounds a Year.

	£	s	d
Beer, — — — —	0	4	7
Salt, — — — —	0	3	4
Sugar, &c. — — —	0	2	0
Leather, — — —	0	2	2
Sope and Candles, —	0	1	3
Drugs, Tobacco, &c. —	0	2	6
	<hr/>		
Total of Taxes	0	15	10
	<hr/>		

The Taxes amount to one Shilling and  
three Pence in the Pound upon the annual  
Income.

c  
o  
o

d  
7  
4  
o  
2  
3  
6

---

10

---

and  
ual



