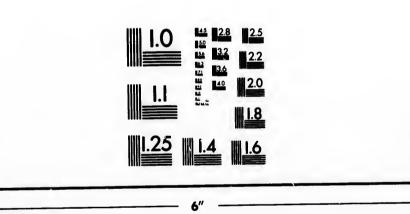


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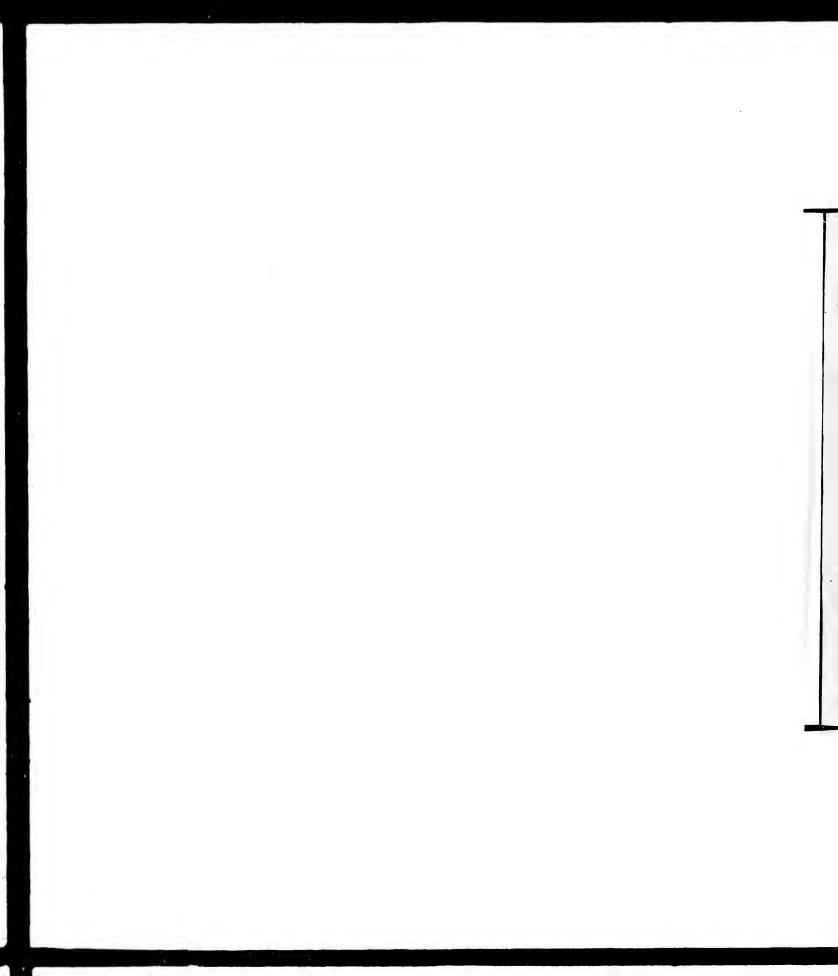
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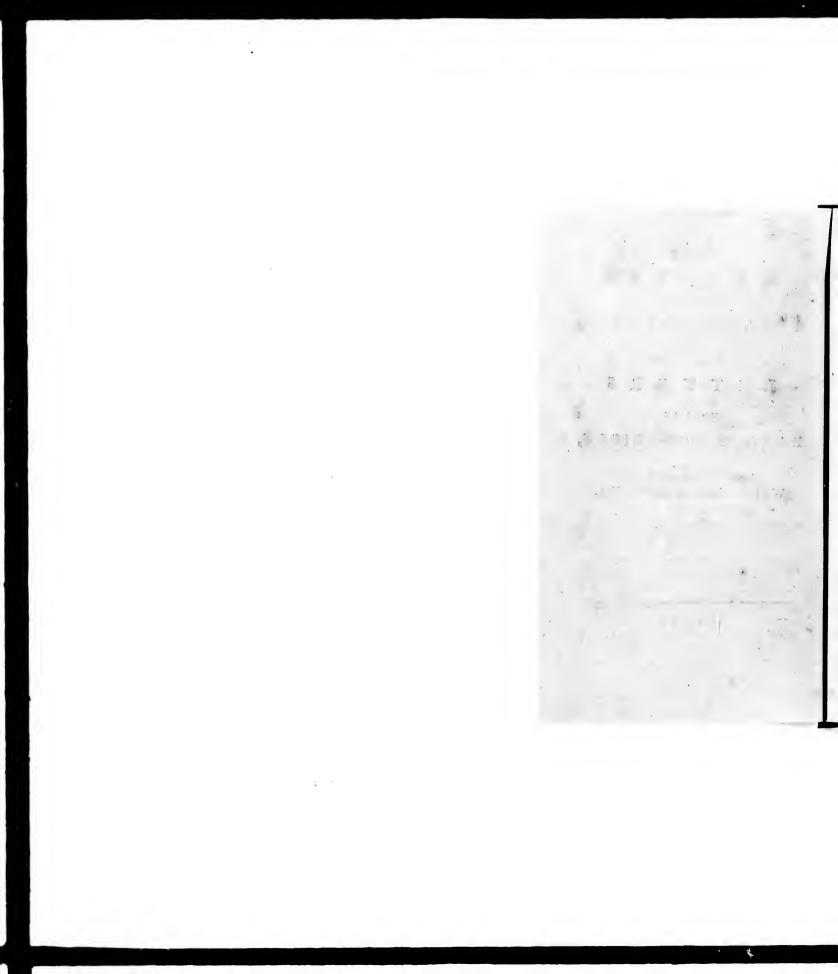
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EARL OF CARLISLE,

PROM

WILLIAM EDEN, Esq.



### FOUR

## LETTERS

TO THE

## EARL OF CARLISLE,

FROM

On certain Perverfions of Po-\* EITECAL REASONING; and on the Nature, Pro-gress, and Effect of Pan-ty Spirit and of Pan-

On the PRESENT CIRCUM-BYANCES of the WAR be LAND respecting a FREE-TRADE.

WILLIAM EDEN, Elq.

1 st barron Auckland

1 certain Perversions of Po- || and the combined Powers of FRANCE and SPAIN.
On the Public Debts; on the Public Ceepit; and on the Means of raising Supplies.
On the Representations of Issue

# THE THIRD EDITION of Congression which is added

A F I F T H L E T T E R,

On Population; on certain Revenor Warman Commerce; and on Public Occonomy.

Epifto'am meam quod perwulgatam feribis effe, non fero molefte. Ea enim et acciderunt, jam et impendent, ut testatum effe welim de republica quid fen'erim. Crc. Ep. ad Att. 8.

### LONDON:

PRINTED FOR B. WHITE, IN FLEET-STREET; AND T. CADELL, IN THE STRAND. MDCCLXXX.

DA 510 .A.8 1780

Majores nostri, cum bellis asperrimis premerentur, equis, viris, pecunia, nunquam desessi sun in sobstium, non vir bostium, non adversa res, ingentem eorum animum subegit, quin qua virtute ceperant, simul cum anima retinerent. Atque ea magis fortibus consiliis, quam benis præliis, patrata sunt. Quippe apud illos una Respublica erat, ei omnes consulebant; sactio contra bostes parabatur : eorpus atque ingenium, patriæ, non suæ potentiæ, quisque exercitabat.

Sallust. Orat. 2. de Rep. ordinanda.

A 510 A 8 1780

afperrimis premerentur, am defess sunt armati de ærarii, non wis bostium, um animum subegit, quin, i cum anima retinerent. iis, quam bonis præliis, iiso una Respublica erat, contra bostes parabatur: ciæ, non suæ potentiæ,

. 2. de Rep. ordinanda.

Greenwich, October 19th, 1779\$

### MY DEAR LORD!

I Frankly admit that a printed Answer to a private Letter is a mode of correspondence at least unusual, and such as in its first impressions cannot fail of giving you an uneasy sensation.—But I shall not offer any apology;—for the times are unhappily such, as to justify much greater eccentricities of conduct wherever the intention is good.

Your Lordship's letter from Castle Howard found me at Tunbridge Wells, where I had been some weeks endeavouring to divert less pleafant recollections, by wandering about a neighbourhood, which, at different periods of our history, has been the scene of chivalry and ro-

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mance,

mance, of Love and the Muses, of royal dissipation and sessivity. Your reslections recalled me to times, in which romance and poetry and mirth are no more. They led me to look very seriously into the situation of our country, and to endeavour to form a just estimate of the public difficulties and resources. Having described in short but comprehensive terms, the clouds which darken our political horizon in every point of the compass, you express your doubts, whether you may not see matters blacker than they really are, under the circumstances of having lived some time in retirement, and with little more intelligence than is to be collected from printed newspapers.

With respect to the want of all official information, I am at least on a par with your Lord-ship: unemployed in any active line of public business, I am in possession only of such materials as are accessible to every man in the kingdom, who has leisure and inclination to make use of them. But your Lordship will permit me to express a doubt, whether, even so circumstanced,

Auses, of royal diffipareflections recalled me ance and poetry and ey led me to look very a of our country, and ft estimate of the pubess. Having described we terms, the clouds horizon in every point ess your doubts, whetters blacker than they cumstances of having

ant of all official inforpar with your Lordy active line of public on only of fuch materiy man in the kingdom, ination to make use of p will permit me to exeven so circumstanced.

ment, and with little

to be collected from

we are not the more likely to see the general prospects in a just point of view.

On my return to this place, I covered my table with books of maps and gazettes of former wars; with lifts of fleets and armies; with printed accounts of the public debt and interests; with abstracts of annual services and of ways and means; with Excise compares and Custom-house returns: in short, with all that farrage of dead letter and arithmetic, which is the best specific against the wanderings of the imagination. In plain words, I have tried earnestly, with the help of fuch imperfect inflruments as are within my reach, to see things as they are; for it is certain that all our hopes and fears respecting the public interests and the public fafety, are idle, and in some degree mischievous, unless we have previoufly used our best diligence to appreciate the real circumstances of the nation, as far as they are respectively open to us. This is however one of those barren truths, which seldom generate any effect: it is within the reach of every man's obfervation, but lies dormant and unproductive;

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as it would possibly have continued to do also in my mind, if your Lordship's letter had not awakened my attention to it.

Seeing now, from this enquiry, or believing that I see, much solid ground for hope, and none for despondency, I trust I shall find some satisfiaction in stating the reasons of my belief. It has been already intimated, that those reasons are drawn from materials accessible to all the world; they may perhaps receive some colouring from a friendly intercourse with men of all opinions and persuasions; as well as from a disposition to think better of mankind in general, and especially of our cotemporaries, than has of late years been fashionable.

In the course of this task, which I have undertaken, it has been my intention to avow unrefervedly, and without restraint, such general ideas as occur in the result; and this I shall now do, not seeking the reputation of ability, for I know myself and the folly of such a pursuit too well; but because it is my carnest wish to shew and to promote a disposition towards candour

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enquiry, or believing und for hope, and none I shall find some satisions of my belief. It d, that those reasons are effible to all the world; fome colouring from a men of all opinions and from a disposition to n general, and especially an has of late years been

ik, which I have underntention to avow unrerestraint, such general It; and this I shall now utation of ability, for I lly of fuch a purfuit too my carnest wish to shew ofition towards candour and moderation, which I conceive to be the most important of all public virtues in the prefent moment.

"That great empires are never overthrown by fortune, and that the causes of public ruin,

66 though often accelerated by external injury

44 and violence, always exist, in the first instance,

44 within the fociety itself, and may be traced in " its hiftory," is a position which we have occasionally discussed with little difference of opinion. The train of ideas to which the pursuit of that discussion will lead your Lordship, is particularly favourable to my present object; for it will not only explain fome difficulties placed in the way of that just estimate, which we wish to form, of the public distresses, but will tend to give us a clearer infight into the main springs and fources of them. It will also shew, that, though the general principles of political action and judgment are the fame among all mankind, there are some classes of character either peculiar to our countrymen, or which at least do not prevail to a fimilar degree in any other nation under Hea-

It is impossible not to admire that benevolence, which, with a disposition to promote the general interests and happiness of mankind, applies its first and best exertions to the benefit of that particular society, that has the nearest ciaim to them. But the undistinguishing benignity, which professes to think with equal affection, and to talk with equal philanthropy of all the world, and of every individual, is deservedly considered either as a vicious affectation, or extreme weakness, or both.

On the other hand, the opposite turn of character, though perhaps the vice of more active and stronger minds, is not less fatal to true judgment: This is a disposition to assume a tone of malignity, with certain pretensions to shrewdness; to speak ill of every public man, and ot every public measure; and with an unbridled zeal of invective to overleap all bounds of moderation and candour.

There is a third principle of felf-deceit, which is lefs weak and more genuine than the first that I have mentioned, as well as infinitely more amiable, though not less mischievous than the fecond:

opposite turn of chae vice of more active less fatal to true judgn to assume a tone of retensions to shrewdr public man, and ot d with an unbridled of all bounds of mode-

of felf-deceit, which tine than the first that Il as infinitely more mischievous than the second:

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fecond: Your Lordship will perhaps be aware, that I mean that personal predilection, that attachment to focial connections, which is natural, and perfectly virtuous, when kept within just bounds; but the gentle dominion of the focial qualities over the breafts of men, which in private life forms one of the finest effects in the whole view of nature, is apt, when applied to political action, to degenerate into an unrelenting tyranny. It is rarely found that confiderable bodies of men, who have acted long together in public, can be faid to be either ingenuous or candid. I do not recollect that either epithet has ever been applied in history to any party; a party-man is fure to be approved by his own fet for whatever promotes the common object of the day. Overbearing clamour, contempt of antagonists, and a pertinacious adherence to arguments, a thousand times repeated, and a thoufand times refuted, form the brilliant accomplifiments, the folid proofs of merit; and that delicacy of just fentiment, which is the pleafantest characteristic of individuals, is soon lost amidst the applaufes of combined friends.

There

There is a fourth vice in political discussion, which, whether founded in some constitutional pufillanimity, or in an acquired moroseness, or in a defire to flew ingenuity and forefight fuperior to that of the rest of mankind, produces a fingular effect. The men alluded to here. wrest every observation to prove, that their own country is, and in the natural course of things ought to be, ruined :- They undervalue her refources, and exaggerate those of her rivals; they are fo well perfuaded that the virtuous struggles of their countrymen are vain and fruitless, that they learn by degrees to confider them as weak, and even wicked; the optics of these men are so strangely formed, that they see every thing in a distorted and frightful shape; the joyless regions of their imaginations are filled with " antres vaft " and defarts idle;" they produce nothing but " gorgons, hydras, and chimeras dire;" a decrease of population, a decline of commerce, a failure of naval force, a relaxation of national vigour, the lofs of our chief refources, and the impending hand of an angry Providence. They talk for ever omine inauspicato; they learn also

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to derive a fatisfaction and little triumph from every event that feems to confirm their doctrines; and if, in the various course of events, any one of the calamities which they have announced, should take place, they are from that moment like the Paris astrologer, who having failed for fourteen years in an annual prediction of the death of Henry IV. pronounced himself infallible, because his sisteenth prophecy was verified.

The reverse of this set of men are our optimists in political faith—men who are determined to believe that every possible event is creditable to the Government, and beneficial to the State, under which they live. Having heard that the produce of commodities is in proportion to the consumption, they can believe that population is best promoted by wars and emigrations: they can persuade themselves that a public debt is a public benefit; that it is an actual accession of so much property to the kingdom, and a fund of circulation for the support of commerce and agriculture; that every new tax creates a new ability in the subject to bear it, and that every increase of na-

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tional burdens increases proportionably the industry of the people. They believe in the infallibility of a system, without regard to circumstances; wherever that system is concerned, they think perseverance and success are synonimous terms; and, in short, can convince themselves that the possible loss of many flourishing provinces is amply compensated by the conquest of a little pessilential island.

These gentlemen, being "blest with a set phrase," courtly in their manner, plausible in their dosrines, and discoursing generally according to the wishes and interests of the circle in which they live, gain many proselytes to themselves, and do much mischief to the cause of truth.

There is another class of men who possess a fort of state-empiricism, and carry about with them a specific for every possible disorder that the body politic can labour under.—They have all the considence of undertaking projectors, and all the apathy of old practitioners.—They have an exclusive faith in their own panacea, and are so intent in administering it, that they never think

r proportionably the in-They believe in the infalthout regard to circumfystem is concerned, they success are synonimous can convince themselves of many flourishing prostated by the conquest of a

eing "blest with a set eir manner, plausible in discoursing generally acnd interests of the circle gain many proselytes to ach mischief to the cause

ifs of men who possess and, and carry about with a possible disorder that the ir under.—They have all ertaking projectors, and practitioners.—They have air own panacea, and are ring it, that they never think

think of diagnostics, nor ask any questions about the condition and circumstances of the patient.

I put totally out of the question a seventh set of men, who enlist with and desert from all or any of these irregular corps of reasoners, as may best suit the interests or object of the day; who are not desirous to believe what they enforce, but adopt the several languages of general benevolence, indiscriminate censure, social honour, foreboding despondency, ill-sounded considence, and political quackery, all in the same breath; and can, from habit, ensorce sophistry and falsehood with more vehemence and ability, than they could display in the investigation and support of truth.

Least of all would I wish to mention that heterogeneous class, who can profess and apparently feel a joy in any calamity of their country, because it may affect the situation of some individual whom they dislike; who are sullen therefore, and silent amidst the tidings of a victory, triumphant and noisy upon the news of a defeat. The instances of this kind are not uncommon. They are, however, a fort of state monsters

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which providentially have the curse of all historian natura, and happily for the world do not propagate their species.

It should seem, that all these lines of aberration from true judgment are sufficiently distinct and obvious; and that every man might avoid them, who wishes in political life neither to deceive himself nor to mislead others; yet your Lordship will find, through all the busiest and most enlightened periods of our history, that nine-tenths of the thinking part of the nation have generally addicted themselves to one or other of the sects which I have described.

Surely then it becomes every man who has made, or admits the truth of, this remark, to confider how far his own reasonings are free and unprejudiced; and accordingly the first operation of the mind, towards framing a just decision upon the actual situation of public affairs, should be, to divest itself, if possible, of all weaknesses derived from past habits of intercourse, and from the popular altercations of the day. Perhaps it would be no little help towards this end, to take any subject of present controversy, and

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Il these lines of aberrat are sufficiently distinct every man might avoid solitical life neither to islead others; yet your agh all the busiest and is of our history, that ing part of the nation themselves to one or have described.

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to examine how it is treated by its respective abettors. We should next ask ourselves, whether much, if not the whole, of their adverse positions ought not to be rejected from all farther regard, as the language of idle spleen, unbecoming passion, or interested falsehood, and as a mere result of that licentiousness which will at all times more or less degrade the generous character of this country, and is, perhaps, the greatest missortune that belongs to us as a people.

Let us for a moment suppose the possible case of an English gentleman, arriving in London, after thirty years residence in the inland parts of China, totally ignorant of the present state of his country, but anxious to inform himself: now, if among other matters he should wish to attain a competent notion of the Ministers for the time being, and of their opponents; and if he should happen (which is also possible) to have two near relations or friends of different sides in the subject of his enquiry, he would be assured by the first, with much heat and declamation;

66 That

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"That the affairs of the King and Country are loofely, negligently, and treacheroufly " managed; that the Ministers are an ignorant, ee mercenary, and abfurd cabal; rash in resolves ing, but flow in executing; variable in their " principles, but uniform in their follies; unfeel-" ing to all shame, but incurring daily disgraces; " without skill to recover a misfortune, and without presence of mind to make any use of an ad-" vantage; giddy with fuccefs, and helples in ca-" lamity; wife after danger, and distracted in it; 46 that they have brought us into great wars, but " have neglected all preparations at home and " all alliances abroad; that the empire, under " their management, is like an unwieldy gigantic 66 body, which, being engaged with an active combatant, receives twenty wounds, before it " can return one.-That irrefolution, barrenes ness of invention, want of enterprise, conti-" nual delay, defensive councils, and long pro-" tracted action, are the characteristics of their " war-fystem.-That though the resources of " the country are exhausted by their flovenly " profusion the King and Country tly, and treacheroufly inisters are an ignorant, d cabal; rash in resolvuting; variable in their in their follies; unfeelneurring daily difgraces; a misfortune, and witho make any use of an adccess, and helpless in cager, and distracted in it; t us into great wars, but parations at home and that the empire, under like an unwieldy gigantic engaged with an active wenty wounds, before it at irrefolution, barrenant of enterprise, conticouncils, and long proe characteristics of their hough the resources of

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profusion of her treasure, they affert that their
ceconomy is perfect, and that the public purse
feels no decay.—That though the body politic
has all the signs of death upon it, they yet say
all is well, and continue as arrogant and
siffuming, as if they had saved the very people
whom their folly has in a manner ruined.—
That they are growing rich whilst their country becomes poor; are as careless of the public
honour as of their own; and, in short, that
sifuch a Ministry is a surer engine to destroy
the State, than any that its enemies can bring
against it."

On the other hand, it would be stated with more gentleness of expression, but with an equal difregard of all candour;—

"That there is in this kingdom a party com"posed of individuals of all descriptions; that
"many of them possess high family pretensions,
"great personal virtues, and very extensive
abilities; that, however, they are a motley
congregation of the divisions, subdivisions,

" rents and remnants of former parties, brought
together

es together by the various calls of good and bad ambition, by the fretfulness of reasonable and es unreasonable pursuits, in some instances by 66 the unaccountable turns of natural temper, or 66 by the supposed importance of having their or names on such a muster-roll :- That the leading men of this party hate each other, as well 66 from old recollection as from recent intercourse; that they are irreconcileable to each 66 other in all their principles of government, 46 and differ in all their pursuits, past, present, 46 and to come: - That in the long concoction 46 and fermentation of fo strange a mass, all the ec public zeal and public virtue have funk to the 66 bottom, and qualities of a light and more ma-66 lignant spirit have gained the ascendant:-That whatever might have been the original object of this party, it has long had the effects of a combination formed against all good government :- That the nation, indeed, has at " times looked towards it, in the hope of hav-66 ing weighty Senators and respectable Statesee men; but that she hitherto has found in them all the littlenesses of mere adventurers in poli-

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alls of good and bad iefs of reafonable and n fome instances by of natural temper, or ance of having their oll:-That the leade each other, as well from recent interreconcileable to each ples of government, ursuits, past, present, the long concoction trange a mass, all the rtue have funk to the a light and more maed the afcendant :-we been the original as long had the effects against all good gotion, indeed, has at in the hope of havid respectable Statesto has found in them

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et tics, and of men whose sole drift is to gratify er personal animosities and private interests:-That they exhibit a childish intemperance of " over-joy on any accidental appearance of ac-66 quiring strength and numbers, and a malig-" nant rage on every fymptom of a contrary 66 kind; and that in each of these extremes, they 66 appear equally without feeling for the public " fafety, or the national honour: that they 66 grasp violently at power which they know not ee how to hold, and are ready to subvert that " ftate which they are not allowed to govern:-"That fometimes equivocal in their expressions, 66 but ever clear in their designs, they misrepre-" fent our fituation, undervalue our advantages, " and magnify our difficulties: that they rejoice " in the embarraffments of government, and " boast of having contributed to them; that in " the frenzy of debate they can support rebel-" lion by justifying its principles, and call for " foreign war by declaring that we are unable " to refift it: that building all their hopes on " the bad fortune or bad conduct of the state, " they endeavour to increase the distresses which er they D

they themselves first occasioned, by exposing our weak parts, by foreing into public discussions our preparations, designs, expeditions, and strength, and show render themselves, in effect, the most active spies and intelligencers that our encuries can have. And finally, that in the continued display of a conduct so undignified in respect to themselves, so degrading to the honour of their country, and so mischievous in all its consequences, they have, indeed, succeeded in forcing their country to the very brink of destruction, but have lost all pretensions to the considence of a brave,

"This, my friends! is an old flory of forty years ago; the same things, in the same language, were constantly afferted and retorted 
between the opposite parties of that time, and 
they occasionally made an impression on that

The stranger to whom these frothy declamations are addressed, if he had any turn to obfervation in his younger days, would reply,

" generous, and animated people."

" fpecies of hearers who listen only to one side:

"But they were ever confidered, by all men of

occasioned, by exposing orcing into public diss, designs, expeditions, a render themselves, in spies and intelligencers ave. And finally, that y of a conduct so unthemselves, so degradtheir country, and so onsequences, they have, orcing their country to ruction, but have lost considence of a brave,

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sings, in the same lanr afferted and retorted
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d people."

" ecol reflection and candour, as fo much illi-" beral and unbecoming impertinence, which " proved nothing but the interested zeal, or " feurrilous vehemence, of the petty, retainers of " each party. It is, indeed, possible that there " may at all times exist individuals of some note " and importance in a state, who are wretched " enough to difregard the fafety and increase of " any interest but their own, and weak enough " to facrifice the most facred objects of their " country to their own passions; but that associations confifting of the first men in a great " empire should come under so filly and so fordid " a predicament, is too gross to impose even on " the common sense of a Samojeide; and though " it has been the vulgar complaint in all ages and " places, it is not the more credible on that ac-" count. But give me your proofs; give me " facts and circumstances; tell me what has 66 happened, and how it has happened !" Here would open a new and ample field for the combat of mifrepresentations, and the stranger would, in the refult, find it necessary to look for very different channels of intelligence.

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The truth is, and I am glad to let your Lordship understand, that in this instance I am a mere plagiarift; the charges above stated are by no means of my manufacturing; they are felected with little trouble, and nearly verbatim, from the controversies of 1695, between the Whig Ministry of William III. and the Tory Opposition of that time. The same expressions crossed over into different lines of service, under the Tory Ministry and the Whig Opposition of the four last years of Queen Anne. They were again in vogue under Sir Robert Walpole, and furnished the printing presses with daily employment, and daily tautology, for the space of nineteen years. Similar, or much harsher, things were said of the Minister on the one hand, and his opponents on the other, during the administration immediately preceding the present. And the very same invectives will be applied, in the same manner, fourscore years hence. If any administration has escaped them, we may fafely pronounce, that it has either been still-born, or has perished in its infancy.

glad to let your Lordis instance I am a mere ove stated are by no ing; they are selected rly verbatim, from the tween the Whig Mithe Tory Opposition expressions crossed over vice, under the Tory Opposition of the four They were again in Valpole, and furnished aily employment, and ace of nineteen years. things were faid of the and his opponents on inistration immediately nd the very same inin the same manner, any administration has ely pronounce, that it or has perished in its

It is an old remark, that the feeds of party and of faction thrive most in the richest foils. They exist, indeed, but are unproductive, in despotic governments; in a constitution like ours, they n aft and will prevail. Men have a natural propenfity to divide in opinion; and wherever the government of a country is fuch as to put no reftraint upon the avowal of fentiment, every transaction, and every measure of public note and importance, has its respective censurers and admirers. The individuals of each fide unite into parties for mutual support; and, whatever may be the predominant motive with each individual, whether interest, passion, principle, or social affection, the progression is almost invariably the fame. The over-active zeal of friends gradually raises the like spirit in antagonists; reason ceases to be the counterpoise of passion; resentments and antipathies take place; and the uncandid virulence of habitual diffension forms itself into a fystem. Thus it happens, that when the original cause or pretence of difference has ceased to be material, or even when that difference is totally exhaufted

exhausted or forgotten, the distinction survives, and is even maintained with new warmth and obflinacy. Nor will there be less co-operation and concert in all party measures, though it should be evident and notorious that few of the leaders agree in the same maxims of conduct, or even though the principles of a great proportion of the whole may have become more reconcileable to the fystem of their antagonists, than to that of their own friends. The party once formed becomes the receptacle for all the ill-humours of a state, the point of union for disappointed expectations. frustrated ambition, desperate circumstances, avowed and fecret refentments. Faction opens her arms to every accession of malignancy; and the fystem being thus established, the business of that system goes forward of course, and with as little reflection as any other daily occupation. Every disputable subject is the occasion of mutual invectives, which neither flow from the heart of those who use them, nor reach the feelings of those against whom they are directed. " It is 46 unlucky that the adversary has advanced what

es, though it should be at few of the leaders s of conduct, or even great proportion of the ore reconcileable to the , than to that of their

once formed becomes l-humours of a state, ppointed expectations.

perate circumstances, nents. Faction opens of malignancy; and lished, the business of

f course, and with as her daily occupation. he occasion of mutual

low from the heart of reach the feelings of

are directed. " It is ry has advanced what

is right and fit; we must oppose it as well as we can; we must not permit him to carry any " point unmolested." Again, "We must con-" fess, among ourselves, that what we have ad-

" vanced is mistaken and mischievous; but we

" must support it; we must never confess that " we are baffled." Such is ever the language, or at least the conduct, of party; and thus it is.

that opposite parties will facrifice, in their turns, the cause of truth and of the public.

Nor is this contradiction between fentiment and conduct, which in personal transactions would be deemed difingenuous and uncreditable, by any means a proof that the individuals of the party do not possess all the large and generous fentiments which do honour to human nature. Party conformity is a perversion of mind, infenfibly acquired and formed into a habit, and in fome degree fanctified by history; every man can whisper a plausible apology for it to himself and to others, either by alleging fome peculiar consideration in his own case, to which he can give a flattering epithet, or by intimating, that the circumstances of the times make it ne-

der to do good, and that the end must wifify the means.

Amidst the humiliating weaknesses of our nature which I have described, it is some confolation to reflect, that to the divisions and civil contests of eminent men we owe that constitution which was wont to be our happiness and pride. The genuine use of such divisions is, to watch over the political rights of the people, and to check the irregularities of the executive power; for it must never be forgotten amongst us, that government is the business both of those who are to govern, and of those whom the constitution has instituted to controul; nor is it too much to fay, that parties still continue to be falutary and beneficial, not only as a check, but as a spur to executive government; except only when they maintain opposite views; affecting the effentials of the constitution; or when they act with intemperate animofity and eagerness in times of foreign negociation and foreign wars. When the last mentioned case arrives (and it is a case which well deserves a

with friends, in or-

ing weaknesses of our cribed, it is fome conto the divisions and men we owe that connt to be our happiness e use of such divisions political rights of the ne irregularities of the must never be forgotten nent is the business both n, and of those whom tuted to controul; nor at parties still continue eficial, not only as a executive government; aintain opposite views, f the constitution; or mperate animofity and reign negociation and ne last mentioned case which well deserves a

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full inveftigation), fuch divisions more or less impede every exertion of the country, and more or less accelerate every public difficulty and distress, in proportion as the parties are composed of men of rank, abilities, and personal importance. And though fuch men, by the advantages they enjoy in their country, are obviously most interested to promote its well-being, we find it one of the problems of history, that in every age and in every nation, the most enlightened and honourable minds have been found capable of counteracting, in times of public danger, the known and evident interests both of their fellow-citizens and of themselves. An emulation for well-earned honours, a rivalship for public gratitude, the pre-eminence of intellectual faculties, the preference in wielding the national forces, are all objects which furnish just motives to the exertions of active and generous minds. But in countries where the fituations of power are open to the competition of all candidates, it generally happens that the contention is not who shall serve best, but whose fervices shall be used exclusively of another:

and, with respect to this country, your Lordfhip will recollect, that confiderable parties have hung like mill-stones round her neck in all her struggles with foreign powers, from the Revolution to the present hour. To allay the heat which mutual strivings have stirred up, is ever the first object in the commencement of our wars. "Peace at home, and War abroad," has, on such occasions, been the text, from Mr. Davenant down to the political Essayists of our own times: recommendations of unanimity of course accompany the royal communications of the infult received: a coalition of parties is immediately the topic of each moderate and wellmeaning orator who moves the address of thanks: the lullaby of faction is forthwith fung by the Poet Laureate; and the triumphs of united Britons are anticipated by others,

- Whom the fifters nine inspire
- With Pindar's rage, without his fire."

It is generally found, however, in the refult, that the clamours of faction grow louder amidst the din of war.

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ne, and War abroad," een the text, from Mr. political Essayists of our lations of unanimity of

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moves the address of faction is forthwith fung nd the triumphs of unit-

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That a state may be so circumstanced as to render it neither a wicked nor an unwise measure in Ministers

" to bufy giddy minds

" With foreign quarrel,"

I will not hastily deny; but it is beyond dispute, that fuch a refinement of policy would, in most instances, be equally profligate and absurd: and with respect to this country it is proved, both by reason and by uniform experience, that foreign wars never produce union among parties within the kingdom. It will indeed fometimes happen, that the favourable or finister events of wars may reduce one of two existing parties to an acquiescence in the good will and pleasure of the other; but this is a very different consideration, and what no more resembles union, than conquest resembles peace. If, for example, the governing party could ensure a series of brilliant and uninterrupted fuccesses, their antagonists for power might possibly be beaten down in the triumph. A train of difgraces and calamities may, in like manner, produce the fecession or anihilation of the governing party; but the

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d by others.

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events of a commencing war within an extended empire must be checquered and fluctuating; those events which dispirit one party, animate the other; and whenever affairs are unfavourable, or even in suspence, factions are most powerful. War, therefore, does not naturally produce union; in general it produces only the expectation of defeating rivals; and as foon as those expectations fail, the animosities are higher than ever. It is time only, and the school of adversity, that can bring the parties of this country to hear of those concessions, which must be made, where new conduct is to be reconciled to old fystems; where some pretensions are to be waved on both sides; and where many long subfifting difficulties are to be fully reconciled. It is time only, and the school of advertity, that can bring them to hearken to the voice of reason and moderation; and, after having marred and weakened the common interests, to seek that repose and reconciliation which it would have been happy for the public if they had established peaceably from the beginwar within an extended ered and fluctuating rit one party, animate affairs are unfavource, factions are most re, does not naturally al it produces only the rivals; and as foon as e animolities are higher nly, and the school of g the parties of this fe concessions, which new conduct is to be is; where fome pred on both fides; and ig difficulties are to be e only, and the school ng them to hearken to noderation; and, after ened the common inofe and reconciliation n happy for the public ceably from the beginning.

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ning. In the interval they will continue deaf to accommodation, deaf to the cries of their fellowcitizens, and will drown, in a perpetual clamour, the struggling groans of their country. That time will be spent in vain and endless debates, which should be employed in action and in execution. Old reproaches will be renewed; new ones will be discovered or invented; every meafure taken will be feverely, examined; every measure proposed will be thwarted; every meafure conjectured will be discussed and canvassed; supposed weaknesses will be amplified; the public resources will be depreciated; and the sense and spirit of the people will be perplexed and depressed by those who have the ability to make the worse appear the better reason. In a word, the national interests being sometimes facrificed, and always fubordinate, to the purposes of party, there will be more folicitude to gain an advantage at home, than to reduce a foreign and dangerous enemy. Such an interval is indeed cruel to that respectable part of our countrymen, who love order and detelt faction; who, attached to no party, and hitherto happy in the independ-

ence of their own fituations, are justly anxious for the well-being of that empire in which their nearest and dearest interests are lodged. There are many thousands of this description, who sit at this moment in their homes, deploring the miseries into which the prevalence of party refentment has precipitated these kingdoms; and longing to see the nation returned (according to the venerable and affecting expression of Lord Clarendon) to its primitive temper and integrity; to its old good manners, its old good humour, and its old good nature. It is indeed the nation, and not merely a party of public men, to whom fuch a return is become necessary. Nothing is more true, than that in popular affemblies, acting in times of general danger, the joint councils of a few are often able to obstruct or frustrate the good intentions of all the rest: but when those councils are composed of a third or fourth part of the most considerable men in the kingdom, whose weight, abilities, and activity, enable them to give the tone to a full proportion of their fellowfubjects, the evil does not confine itself to mutilating all the exertions of the state; it goes much

ons, are justly anxious empire in which their ts are lodged. There is description, who sit homes, deploring the revalence of party rethese kingdoms; and eturned (according to ing expression of Lord e temper and integrity; its old good humour, It is indeed the nation, public men, to whom necessary. Nothing is pular affemblies, acting , the joint councils of struct or frustrate the rest: but when those third or fourth part of in the kingdom, whose ivity, enable them to portion of their fellowconfine itself to mutiof the state; it goes much

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much farther; it may be faid of fuch parties as I have described, quod plus exemplo quam peccato nocent. They have a tendency to infect the whole body of the people, and to loofen all the bands of good government. Arguments and examples are furnished by them to the capricious, the felfish, and the luke-warm, for not taking their share in the difficulties and struggles of their country. The modest perseyerance, obedient patience, and habitual discipline of the feveral professions, which afford to the state its most efficient principles of energy, all gradually wear off: a regular subordination no longer prevails through the different ranks of life: every man of every degree, from the highest to the lowest, becomes a political reasoner: loose enquiry into mis-reported facts, hasty censure, and unbridled license of language take place, with a contempt and disparagement of all superiors, and a prefumption in every man that he is fit for every thing. The good old Island then ceases to be confidered with due affection and veneration; and the veil is torn from those sacred and useful prejudices which were wont to fill the

hearts of Englishmen with a generous warmth and enthusiasm.

There is a position, I believe in Machiavel, that a country should sometimes be without order, and over-run with all forts of calamities, that men of great genius may diftinguish themselves by restoring it. Now, we certainly see a country sufficiently disordered and embarrassed to fatisfy any speculator in the utmost wantonness of his imagination: I am persuaded too, that we possess many individuals of political talents and genius equal to any that the world ever faw :-- but by what means they will attempt to change the narrow spirit of faction into the diffusive spirit of co-operation; by what political alchemy they will purge off the drofs of all parties, and reduce them all to the same metal and standard; such genius as theirs only can conceive, such talents as theirs only can describe. I have endeavoured to shew the malignity of the difease, and confess that it is not within the , reach of my capacity to point out a method of cure. But I fee also, or think that I fee, in the

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criss of that malignancy, some symptoms which forbid despondency.

In the first place, and notwithstanding all our animolities, it does not appear that there is, at this moment, any division within the bulk of the people respecting any assignable point of political controversy: whether there has been any fuch division in the origin and late progress of our calamities, would be an over-curious enquiry, equally invidious and uscless, as well as foreign to the temper and tendency of every word that I am now writing. Those calamities are at their height; they furround us, and cannot be shunned by any retrospect. The heavy wars in which we are engaged, are no longer confiderations of choice, of honour, or of expediency: they are wars of fad necessity, in actual existence and progression. No thinking man doubts that they are fuch wars as will furnish ample scope for the co-operation of the steadiest and best councils, and of the bravest and most unremitted exertions, that the collected wisdom and united valour of the nation

can fupply. I may be told, indeed, and it may be true, that there are controversies within the bulk of the people, as to the merits and demerits of certain classes of public men, or of certain individuals; -but fuch controversies are limited and short-lived, and will change their object with the events of the day. When the bulk of the people have no grievance, either real or supposed, respecting the great outlines and effentials of government, it is their dispofition, as it is their interest, to give a cordial support and grateful affection to every public man who, in the hour of public danger, exerts himself with zeal and ability; even if that zeal and that ability should be repeatedly croffed by untoward circumstances, instead of leading to early and uninterrupted fuccesses. The bulk of the people neither regard, nor should they wish to regard, the wretched jumble of personal animosity and party craft which prevails among the different candidates for their confidence.

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told, indeed, and it are controversies within s to the merits and deof public men, or of fuch controversies are and will change their the day. When the no grievance, either ing the great outlines ment, it is their disporest, to give a cordial ction to every public f public danger, exerts. ability; even if that should be repeatedly: umstances, instead of ninterrupted fuccesses. neither regard, nor regard, the wretched nofity and party craft e different candidates

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When such are the tone and temper of a country, and when the nature, extent, and fatal ten. dency of our internal discords are within the obfervation of all men, and lie heavily on the hearts of all good men, we may persuade without flattering ourselves, that those discords will soon expire; not perhaps by any union between the leading competitors; fuch an hope must not be entertained, though the moment is come when every man should cheerfully devote his talents and his life, in whatfoever line, either civil or military, the voice of his King and Country may deem him fit to act .- But such an hope is, I fear, chimerical.-The effect is more likely to be produced by a ceasing of the competition, which would equally be the consequence of the party in possession finding that they can no longer, confistently with their own honour, or the interest of the State, conduct the public business under the obstructions to which they are exposed; or of the party in expectation, suspending all farther efforts, either from an acquiescence in the eventual successes of their antagonists, or from a deference to the anxieties of the people.

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In the next place, and whatever may be the probable fate of our discords, whether union, extinction, or even perseverance, it is a comforting symptom, that there is still within the nation, and within the parties which we lament, an extraordinary fund of fine talents and generous feelings.

Of the first we have ample proof in the extreme of our mischies, in that whole system of parliamentary attack and desence which has so long been carried on before our eyes. They are not the mushroom politicians of every age, who could have raised and supported the storm which we see; they are not such statesmen as may be drawn from behind every desk, who could have held the helm of government through so long and so severe a tempest.

Of the fecond, we have a touching and glorious instance in the alacrity with which our leading men of all descriptions, dispositions, and parties, have concurred, in calling forth the national force, in giving up the sweets of domestic ease, and in sacrificing to the protection of their country, all the secondary considerations of self-interest,

f fine talents and geneample proof in the ex-

in that whole fystem of d defence which has so ore our eyes. They are cians of every age, who poorted the storm which ch statemen as may be

pported the storm which ch statesmen as may be ry desk, who could have nment through so long

we a touching and gloriity with which our leadtions, dispositions, and, in calling forth the nap the sweets of domestic the protection of their ry considerations of self-

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interest, personal constitution, and past habits of life. We fee that, by the activity and perfeverance of their spirit, they have formed an internal force for Great Britain, which in every respect of appearance, discipline, spirit and effective strength, may challenge the completest military establishment, of equal numbers, that the world can produce. Such men will not rest fatisfied with having preven ad the invasion of external enemies; they must know, and will feel, that this country never can have a firm existence in time of war, but by the co-operation of all the force and abilities belonging to it, not faintly, but cordially; and as well in councils as in camps .- They will not then permit any menor any fet of men, of any party, who may be as blind as Samson, to act like him in their rage, and to pull down this noble edifice of our anceftors, though they should overwhelm themselves in its ruins. It is still less in the nature of things for that edifice, with fuch supports around it, to moulder away, and fink piece-meal into ruins; quod fi erro, libenter erro :- It must and will be

reflored to all its extent (or at least to all its solidity), and stand, the admiration and respect of nations, till time shall be no more.

Under these presumptions, which, however, must be aided by a due considence in that Providence hitherto sound to watch over Great Britain in the hour of danger, we may hope once more to see order, uniformity, dignity and effect restored to all our councils and proceedings. The consequences of such a change upon the spirit and disposition of every rank of men within the kingdom, and its tendency to give equal glory and happiness to the best of sovereigns, are too obvious for farther detail.

I shall now, therefore, quit a subject, on which if I have dwelt too long, either the abundance of matter has deceived me, or I have wanted skill and time to abridge it.

It will be the object of my next Letter to submit to your Lordship a few remarks on the nature of the war in which we are engaged, in the result of which I shall naturally be led to an examination tions, which, however, confidence in that Proviwatch over Great Britain we may hope once more, dignity and effect reand proceedings. The change upon the spirit rank of men within the ncy to give equal glory of fovereigns, are too

e, quit a subject, on o long, either the abuneceived me, or I have abridge it.

my next Letter to fubw remarks on the nature are engaged, in the rerally be led to an examination nation of our resources.—In treating matters of so much multiplicity, and of some nicety, flagrante bello, ideas crowd towards the pen, and the chief difficulty lies in selecting them.

I am, &c.

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Et seissä gaudens vadit Discordia palla: Quam cum sanguineo sequitur Bellona stagello. VIRG. Æn. lib, viii. If I have been fortunate enough to be honoured with your Lordship's attention to the preceding Letter, you will have observed, that, though I endeavour to describe fully and minutely the nature and consequence of party-spirit, I carefully avoid considering, whether any, or what particular proportion, of our misfortunes, may have arisen from that spirit.—I wish indeed to hang a veil over so fruitless, and so liksome a controversy:—

Discordia palla:

uitur Bellona flagello.

VIRG. Æn. lib. viii.

Quo fonte derivata clades In patriam populumque fluxit,

may be an amusing disquisition for historians of the next century;—but, unless I could live to the next century, I desire to leave this thesis untouched.

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My present wish (I repeat it) is to see things as they are:—It is not

" To mourn a mischief that is past and gone,"

nor to make any retrospects, unless they can contribute to the two great objects, of union among ourselves, and offensive war with our enemies.

The same sentiments prevail still stronger against recurring to that more remote period of the close of the last war against the united Houses of Bourbon, in order to enquire, whether on the one hand Great Britain, victorious in every quarter of the globe; animated by her fuccesses, and eager to profecute them; high in her credit, and flourishing in her commerce; regardless of her burdens, and possessing a naval and military force unexampled in the history of any single empire; ought not to have enforced the war through two or three more campaigns, in order to crush beyond recovery the most dangerous combination that ever was formed against the interests of Europe:-or on the contrary, whether the appearances of our greatness at that time, were not eat it) is to fee things

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prevail still stronger more remote period of gainst the united Houses enquire, whether on the n, victorious in every imated by her fuccesses, em; high in her credit, ommerce; regardless of ing a naval and military history of any single emenforced the war through aigns, in order to crush oft dangerous combinad against the interests of ontrary, whether the apis at that time, were not rather brilliant than folid; and whether, confidering the uncertainties and reverses to which all wars are liable, the acquisitions ceded to us, as the price of peace, were not such as the honour and interests of the kingdom called upon us to accept.

Cui bono? is the best answer to such questions whenever they are stated for discussion:—They have no beneficial tendency; they are not the pursuits of any useful understanding. If any man will say that, nevertheless, he now cordially regrets our not having persevered in the last war, I can say so too, because I seel as he does; but the disquisition will still be fruitless; nor will it apply fairly to the question, whether, under all circumstances known at the time, those ministers acted unwisely who advised the peace of Paris,

There are other repinings of a fimilar complexion:—fuch as, that by the mode of finishing the last war, we led a principal ally to consider us as unfriendly and even faithless; that we have ever since remained destitute of alliances, though the urgent need of them was easy to be foreseen; that the friendships of foreign powers are courted

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in vain by those who offer no reciprocal equivalent, and will not hazard any branch of commerce, any subsidiary expence, or the contingency of incurring war; that from the peace of Paris, to the day of M. de Noailles' departure, our system of continental polities has been cramped by the narrow insulated operations of trading prejudices, and exchequer economy; that we now stand friendless in the world, and that the occasions of being otherwise are lost, perhaps for ever.

Again:—That the malevolent intentions of France and Spain, during three years previous to the commencement of this war, were written in legible characters upon every line of all foreign intelligence, and upon every foreign transaction official and extra-official; that it was the extreme of weakness, therefore, in our Ministers to flatter themselves that the reduction of the colonies (admitting their expectation of that event to have been reasonable) would defeat all other designs meditated against us, and re-establish the general tranquillity:—That in their unwillingness to introduce the calamities and hazards of war into Europe,

r no reciprocal equivai any branch of compence, or the continthat from the peace of de Noailles' departure, intal politics has been infulated operations of chequer economy; that in the world, and that herwife are loft, perhaps

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nalevolent intentions of all three years previous of this war, were written a every line of all foreign every foreign transaction; that it was the extreme in our Ministers to flatter cation of the colonies (adon of that event to have it defeat all other designs and re-establish the general their unwillingness to inand hazards of war into Europe,

Europe, they ought not to have lulled themfelves and their country into the fleep of death; but should have disabled the Family Compact, by a sudden and general attack on the Bourbon fleets and possessions.

Again:—That when France had actually commenced the war, by a perfidious, indeed, but great attempt to furprise our fleets and armies in North America, the interval of a year, which we afterwards allowed to Spain, was so much time given to her to place her own trade and posessions in security, and to augment and collect her strength, in order to strike us to the heart; and that we ought not to have been deceived by her overtures of mediation, but should have required her either to disarm, or to declare whilst she was less prepared for war; &c.

In all this display of after-wisdom, we are obliged to take very disputable points for granted, in order to form every proposition; after which, we arrive at nothing better than an unproductive lamentation upon the present state of our affairs,—If, however, any of the above, or if any other great national measures, either precautionary or preventive,

preventive, were clearly wife and practicable, and if in any instance such measures have been culpably neglected (suppositions which I am now prepared either to admit or to refute), they are undoubtedly proper subjects to exercise the justice of the nation in a parliamentary enquiry.—Such an enquiry would probably commence with the old altercations, whether the accusers or the accused have done most public mischief, and what set of men are sittest to manage the future concerns of the nation; and this tiresome game of cross-purposes would, after a great waste of paper and of language, end in a destruction of much time and attention, that might be otherwise bestowed on the pressing concerns of the nation.

Without examining then, what may have been the past course of human contingencies; and without busying myself as to what may be the suture fate of particular persons, of families, of different connections, or of parties; I look only to the importance, necessity, and conduct of the war now existing; to the advantages and disadvantages of the nation in the present hour of trial; to our practicable resources and probable exigencies:—

fe and practicable, and afures have been culs which I am no prerefute), they are unto exercise the justice intary enquiry.—Such y commence with the the accusers or the aclie mischief, and what anage the future conthis tiresome game of a great waste of paper a destruction of much night be otherwise becerns of the nation. n, what may have been in contingencies; and to what may be the fuons, of families, of difparties; I look only to , and conduct of the

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exigencies:—and in these considerations I share with your Lordship an extreme anxiety, that the pre-eminence of Great Britain among nations may be delivered down unimpaired to our children's children, and to their posterity for ever.

I am, in the private conviction of my own mind, fully fatisfied, that if France had not thrown away the fcabbard in the beginning of the last year, your Lordship would have had the honour of announcing to this country the recovery of her colonies, and of every permanent and folid advantage that can be drawn from them. I also believe, that if Spain had not declared very early in the prefent fummer, the colonies would fill have been recovered in the course of this campaign, and France reduced to a fituation of difgrace and diffress below any period of the last war. But though these opinions connect themfelves with the operations of the present moment, and open a field of future speculation neither unpleasant nor unprofitable, I should not be anxious in the present state of the war to support them by arguments, if they were thought worth disputing. If any man chuses to believe that France, at the

close of the last campaign, did not find, and by her conduct admit, her own incompetence to maintain the contest in which she had engaged, without other allies than the Rebel Congress, he is welcome to his own creed:—He will at least allow, that Spain, whether induced by French intreaties or not, has now thrown her weight into the scale of the war; and we will leave it to time to decide by what negociations, or other motives, this event has been brought about.

The morality of States certainly takes, and perhaps is intitled to, a much greater latitude than is allowed to the morality of individuals; but it would be too uncandid a treatment even of France and Spain, to suppose that the conduct which they have pursued was the result of system and pre-determination. We may even put out of the question their own solemn and repeated affertions to us; for every ascertained circumstance of their management with the Rebel Agents previous to 1778, shews beyond a doubt, that they neither foresaw, nor meant, the consequences which have ensued.—Very deep reaches of policy exist in the page of history, much oftener

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much greater latitude norality of individuals; add a treatment even of appose that the conduct was the result of system. We may even put out on solemn and repeated ery ascertained circum-

ment with the Rebel , thews beyond a doubt, , nor meant, the confeted.—Very deep reaches of history, much oftener. [ 49 ]

than in real councils: nations, like the individuals of which they are composed, act generally either from passion, or from contingent circumstances; seldom from long foresight and prescribed system.

It was indeed confiftent with all the workings of human nature, that the reputation and memory of our former victories over France and Spain, instead of quieting for ever the restless spirit of the Family Compact, should make those powers more alert than ever to injure us, and at the same time more cautious.-They accordingly had, or conceived that they had, an interest in making the rebellion of our Colonies tedious and expensive to us. Every interference for this purpose was forwarded, and in some meafure protected, by the increase of their naval establishments; nor were they without some little degree of that fuspicion, of which they pretended fo much, that it might be the policy of Great Britain, on any fudden recovery of the Colonies, to turn her force against nations which were giving her fo much provocation.-Whatever might be the reasonings, the preparations on all

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fides were gradually increased, and the calamitous campaign of 1777 at length gave ideas to France, which she never before had ventured to entertain.

—The circumstances which followed, are too recent in our memories to be repeated.

I give no harsh names to the conduct of either of our enemies;—the cause of our present war with them will foon be as much out of the question as the original principle of the American revolt :- in the mean time, it would be mere unmanly railing to apply, to what passes between nations, any of those attill wer which would belong to similar transactions at 1 wate life. The conduct of Spain was certainly less exceptionable than that of her ally, because her professions of peace and amity towards us were less fervent and less frequent.-It is, however, no railing to add, that the ministers of both these powers exhibited a very undignified piece of mummery, in addrefling from their respective courts, to all Europe, folemn and separate appeals on the justice of their cause, and the pretended provocation received from Great Britain.

aled, and the calamitous th gave ideas to France, id ventured to entertain. hich followed, are too o be repeated.

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to the conduct of either tuse of our present war e as much out of the principle of the Amerin time, it would be mere , to what passes between which would beon a grate life. The reality less exceptionable because her professions of s us were less fervent and wever, no railing to add, th these powers exhibited e of mummery, in adcctive courts, to all Euate appeals on the justice pretended provocation reain.

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But these matters ought not to excite the pasfionate feelings of any man who possesses a moderate knowledge of the history and nature of his fpecies:-fuch a man will know that fimilar events have happened in every period of the world. He will indeed fee with concern any wanton or wicked infringement of those principles which should be kept facred between nations for their mutual utility. He will perhaps ask himself the ordinary queitions, " What must become of the world if " fuch practices become general? How can fo-" cieties subsist under such disorders? If these " wild appetites for power are to have no re-66 straints, will not a perpetual war of all against " all be the confequence?" He will wish possibly that princes wantonly disturbing the peace of mankind may meet with exemplary loss and disgrace. He will be glad to see them branded in history as violators of the rights of nations. But his earnest and urgent contemplation, if he loves his country, will be, in what manner the storm gathering round him may best be resisted.

The plain result of our situation (for we must not cover any part of it from our own eyes) is

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this:

this:—We are engaged in a war again the united force of France and Spain, under many new and confiderable difadvantages.

I. North America, once the strength of our loins, is now become our weakness; and not negatively so; she is actually and extensively employed in the hands of our enemies to weigh us down. I avoid going into detail on this point; it would lead me too far.

2 The bitterness of the above-mentioned circumstance was the less wanting to complete the cup of our misfortunes, when it is considered, that we begin this war, already steeped in taxes to the very lips, and with a national debt of not less than 140 millions sterling, which absorbs almost five millions sterling of our revenue for mere interest.

3. It has already been flated, that we are deftitute of allies.

4. It must also be confessed, that the united sleets of our enemies exceed in number, and in the aggregate of their apparent strength, any naval force that we are yet able to produce.

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nfeffed, that the united ceed in number, and in apparent strength, any ret able to produce. We are to examine, on the other hand, the favourable particulars, such as they are, and however indirect or indecisive.—For having contemplated the shape and size of our burden, it will be fair to consider the sinews and strength which are to support it.

1. The natural circumstances of our fituation first present themselves: they are familiar to us, because every geographical grammar describes them, but they are not the less important; and they are what the combined powers cannot deprive us of, unless they can posses themselves of our island, or (which I trust is equally probable) sink it in the ocean. The particular position of Great Britain upon the globe (in which too her derivative strength from her sister island and kingdom well deserves observation, her extent, climate, shores, productions, and, above all, her ports and harbours, give her many advantages, as well in commerce as in war, which no other nation enjoys or can enjoy.

2. The established honour and credit of her people in all pecuniary transactions with foreign-

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ers, the enterprising and industrious disposition of her manufacturers, and the commercial skill and spirit of her merchants, ensure to her through a thousand channels, both ostensible and unseen, a large and constant influx of money, which is

the support and we of effective war.

3. The bravery and excellence of her mariners (of which 93,000 are at this day actually in the king's fervice) may, without any colouring of national prejudice, be called peculiar and unrivalled :- the rifing strength of her military establishments is next to be observed; and the late exertions towards completing and forming that strength, must, at least, be admitted to have had the merit of success.—But above all, we may contemplate the magnitude of our fleets, and the general complete condition of the ships which compose them. From fleets so constructed, so manned, and so officered, as these are known to be, we have cause for good expectation as to the iffue of this struggle, and might perhaps venture to cast anchor at this point of our hope.

industrious disposition and the commercial skill is, ensure to her through th ostensible and unseen, lux of money, which is sective war.

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excellence of her marire at this day actually in , without any colouring called peculiar and unngth of her military estae observed; and the late leting and forming that t, be admitted to have -But above all, we may ude of our fleets, and the ition of the ships which fleets fo constructed, fo ed, as thefe are known to ood expectation as to the id might perhaps venture oint of our hope.

In speaking of fleets and armies, I enter into no specification of numbers, which are increasing whilst my words are penning. The particulars of our force are generally and sufficiently known, both to us and to our enemies, for any purposes either of considence on the one hand, or of serious reslection on the other.

But in stating the effective strength of Great Britain, we should not overlook our privateers, which, whenever the nature of the king's service ceases to restrain them, are in themselves a powerful and active aid in war, and the means of bringing nich wealth into our ports.

4. A... though it is true, that we begin this war under new and confiderable disadvantages, it would be easy, if national situations in different periods were capable o. any very satisfactory comparison, to shew, that our situation in former wars has been subject to embarrassments, different indeed from what we now experience, but not less pressing at the time. This, however, would be poor consolation at best; and I might as reasonably remind your Lordship of the wars maintained with success by a few Dutch fishing towns

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towns against the whole Spanish monarchy in the zenith of all its strength; and this at one time in circumstances so low, that their state was represented in their own medal by a ship without sails or rudder, with this inscription: "Intertum fata ferant."

Confolations of that stamp are fit only for minds which are verging towards despondency. The resources and virtues of this country are to be called forth by arguments of a very different spirit; by a manly and just appreciation of the nature of this unprovoked war, its necessity, and its importance.

And it will be found, that the eagerness and animosities, which, in some wars, seem to arraign our species, and to give an unfavourable picture of mankind, are, in this war, consistent with the best qualities of our nature, and furnish a scene for every great and generous exertion.

The only question between us and our enemies is, whether we are to subsist as a nation, possessing its own liberties, pursuing its own commerce, and observing the rules of justice to all the world? or whether we shall be deprived of our dependencies,

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lamp are fit only for towards despondency. of this country are to ents of a very different of appreciation of the war, its necessity, and

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encies, be stript of our maritime power, become total and immediate bankrupts to all the world, and hold a crippled trade and commerce hereafter at the good will and compassion of the House of Bourbon? The stakes, involuntarily indeed deposited on our part, are our Colonics, our Islands, all our commercial establishments and distant possessions, our navy, our foreign garrisons, the free entrance and use of the different seas, and all the various parts of that complicated machine of trade, credit and taxation, which forms our position among the states of the world.

The declention of a state which has been great and flourishing in its agriculture, manufactures, and commerce, is much more terrible in all its circumstances, than the extreme habitual poverty of another nation that has never experienced better days.

If the superstructure of our greatness should give way, this gaudy scene of national splendor and national happiness, would soon be changed into a dreary picture of general wretchedness and ruin.

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Nor would that downfall, melancholy as it is to contemplate, fill the measure of our woes: we hitherto know little or nothing, within this island, of the calamities of war; but we should, from that hour, be open to those calamities as often as any neighbouring nation might think proper to bring them upon us. In short, we have more to lose than any other nation under Heaven: what we have to gain, exclusive of the recovery of our Colonies, and the reduction of our enemies within due bounds, can be decided only in summing up accounts and signing the pacification.

Such is the predicament in which we stand:—nor is the war which brings it on, a war of choice to us: most wars deserving of that name, have proved stall follies to the nations which have undertaken them. Yet it generally happens that wars are of choice to one of the combatants, and sometimes to both. The wisdom and the foresight, the bodily strength and possible exertions of man, are confined by his nature to narrow limits; but under these humbling circumstances he conceives high thoughts; his disposi-

all, melancholy as it is measure of our woes: r nothing, within this of war; but we should, to those calamities as ng nation might think on us. In short, we iny other nation under o gain, exclusive of the , and the reduction of ounds, can be decided counts and figning the

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The wisdom and the igth and possible exerd by his nature to narnese humbling circumtion is reftlefs, his ambition boundlefs: filling in himself a narrow space, he can labour in his imagination to add dominion to dominion; and can exert his short-lived faculties to frame remote and immortal defigns. If the accidents of birth or situation in society give him a leading influence over multitudes, he can use that power as a scourge to his fellow-creatures, and for the purpose of spreading devastation over the earth. But Providence, in the precarious and complicated difficulties attending all wars, has contrived a falutary check to these airy elevations; turbulent ambition generally defeats itself, and aspiring monarchies blindly work towards their own destruction. It rarely happens in modern wars, that any fuccesses, however brilliant, are weighty enough to counterbalance the mere expences which they occasion.

5. The natural strength, the commercial preeminence, and the naval and military spirit of our country, are confiderations of great weight, when aided by a conviction of the unprovoked necessity and effential importance of the war in which we are engaged. Here, then, we come,

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with much advantage, to that point of our confolation and hope, which is to be found in the very circumstances of our finance and taxation, however unpromising they may appear to the first view.

The nature and necessity of great military force, in modern states, form too obvious and too trite a subject to be insisted on. That necessity, as well as the expence attending it, both increase with the progress, advancement and riches of each particular society.

The fystem of modern war, which spins out contests through several campaigns; the levying and preparation of armies for the field; the recruiting of those armies, which, in the civilization of present times, can only be effected by drawing individuals from manusactures, agriculture, and other lucrative employments; the pay and subsistence of armies so formed; their transport from place to place; their clothing, arms, camp equipage, ammunition and artillery, articles of great cost (to which, in the instance of maritime states, must be added, the immense and complicated charge of naval force):—all these consider-

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essity of great military form too obvious and infifted on. That nepence attending it, both refs, advancement and fociety.

n war, which spins out campaigns; the levying es for the field; the re-, which, in the civilizacan only be effected by n manufactures, agricule employments; the pay s fo formed; their transe; their clothing, arms, nition and artillery, artiwhich, in the instance of e added, the immense and naval force) :- all these confiderconfiderations united, have made the modern science of war a business of expence unknown to former times. Perhaps it would not be difficult to shew that it is become, in great measure, a science of money; but it will be sufficient for the present purpose, to admit that there are great and evident advantages on that fide which is the most opulent, and can bedt and longest support the charge of a contest.

It feems to be the plain and fettled policy of this country, in a war like the present, to have a well regulated army properly stationed for any purpose of immediate defence against sudcen invalion, and sufficiently large to deter an enemy from landing in force, in ord a to make a fettlement or continued war. The old and favourite idea, of trusting chiefly to our wooden walls, will again be wife, when we are again decidedly in possession of our old and favourite superiority at fea. At present, the predilection for wooden walls would be a fatal disadvantage, if it led us to use them as if they were fixed into our coast for its defence. The faying of De Witt, relative to one of our Kings, " Imperator Maris, " Terræ

construed. Fleets employed to cover a coast, are not only precarious in their exertions, which depend much on winds, but are miserably confined as to all the effects of naval war. Those effects are only felt when our fleets can keep the sea, in order to protect our commerce, and annoy that of our enemies, as well as to defend our distant possessions, and to cover descents and continual incursions. Such objects, however, cannot be pursued, nor can we in wisdom hazard any thing, whenever the state of our internal defence is such as to require the presence of our sleets for the protection of our dock-yards, of our points, and even of our metropolis.

It is for these reasons that the late efforts of this country, to make herself internally strong, afford very auspicious hopes of the ensuing years (for years I fear it must last) of this war.—Our sleets will hereafter have a full liberty of action and exertion.

In completing this system of internal strength, it is, perhaps, to be regretted, that the original idea of our militia must gradually wear off. A recruit

ife only when properly ed to cover a coast, are ir exertions, which deput are miserably conformation of naval war. Those our steets can keep the commerce, and annoy well as to defend our cover descents and conbjects, however, canwe in wisdom hazard state of our internal dere the presence of our our dock-yards, of our

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that the late efforts of erfelf internally strong, best of the ensuing years of this war.—Our a full liberty of action

em of internal strength, etted, that the original gradually wear off. A recruit recruit for that body of men must begin to mean the same thing as a recruit for mere mercenary troops; and the militia itself will, in effect, become a disciplined and well exercised standing army; it will, however, retain the advantage of being still officered by men who hold their situations only from a disinterested love to their country: nor would it be difficult, perhaps, to shew, that a militia degenerated from its original institution thus far and no farther, is the best species of military strength that an opulent and free country can have; being excepted from the ordinary jealousies justly annexed to standing armies, and composing, at the same time, a solid support against foreign enemies.

The expences which this whole fystem must occasion are great; they are not greater, however, in any respect than must be incurred by our adversaries, unless they will submit to the certainty of carrying on a losing war. It rarely happens that wars cease for the want of mutual animosity in either party, or for the want of men to fight the quarrel; that side must first quit the field whose exchequer first fails.—I do not mean

to follow up this idea, by going into any detail of the finances of France and Spain; I am totally unequal to fuch an attempt: foreign revenue is an affair of continual fluctuation and fome mystery; and those amongst us who are the best informed on this subject feel, I believe, that they possess very little precision with regard to it. The best accounts, which I have seen, lead me to believe, that so late as the beginning of 1778, the perpetual debt of France amounted to one hundred and twenty millions sterling, and about thirty millions flerling charged on life-rents and tontines; and that her annual income, even in times of peace, and under the management of an excellent financier, was not equal to her annual expenditure.-With regard to Spain, it is well known that the is subject also to a large perpetual debt; that her ordinary revenue is about five millions sterling, and that her system leads her, even in times of peace, to unstring every finew of the public strength, and to keep in a state of beggary that numerous class of subjects from which alone any extraordinary aid is to be expected. + ] going into any detail of nd Spain; I am totally mpt: foreign revenue is fluctuation and some igft us who are the best feel, I believe, that they with regard to it. The ave feen, lead me to bebeginning of 1778, the amounted to one hunns sterling, and about arged on life-rents and nnual income, even in ler the management of vas not equal to her anregard to Spain, it is bject also to a large perdinary revenue is about d that her system leads eace, to unstring every ngth, and to keep in a

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expected. I do not defire, however, to dwell upon a subject, on which our reasonings would, perhaps, be imperfect and erroneous, even if our informations were better. The pressing object is to ascertain that we are able to raise supplies for many years of war, if our exigencies should require them:—a great public charge is necessary; the great business is to contrive that it may be forthcoming, and as little burdensome as possible.

It is true that our debts are now near fifty millions beyond what our floutest Statesmen of forty years ago thought it possible for us to bear.—And it was the affertion of our best political writers, prior to the late war, that our debt (then seventy two millions) had brought us to the brink of inevitable bankruptcy: yet the debt was doubled in that war; and though our taxes were multiplied much beyond any detail that can come within the compass of these Letters, our situation both in credit and in commerce was at the close of that war more flourishing than ever.

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Gy ne monte jamais si haut que quand on ne scait pas où on va, faid Cromwell to the president de Bellievre. This idea may be applicable to our present debt and exertions; though we must not indeed proceed with a careless speed, unsufpicious of consequences, and insensible of the precipice towards which we are advancing. Our fituation obliges us to go on, we have only to use the best caution that we can .- Means must be found; the choice only of those means, as far as there is any choice, is matter of deliberation. It would be a stupid and wilful blindness not to see the difficulties to which we are tending. But the question is, are those difficulties necessary? If they are necessities, we must meet them like necessities. The exertions already made go far beyond what might have been thought practicable, if we had helitated about the state of our finance, and had not felt that we are contending for the fources from which that finance is drawn.

In the course of a war, it sometimes happens that the original object becomes a purpose of the second

haut que quand on ne scait nwell to the president de nay be applicable to our ions; though we must a careless speed, unsuss, and insensible of the we are advancing. Our go on, we have only to it we can .- Means must only of those means, as ce, is matter of deliberaupid and wilful blindness es to which we are tendis, are those difficulties recessities, we must meet The exertions already what might have been e had hefitated about the

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decond or third magnitude. The original great object of this war is the recovery of our colonies (and we should never lose sight of that object); but our first purpose at present is to establish our superiority at sea against France and Spain. If by our naval exertions we can effectually protect our commerce, and preserve our carrying trade; our riches, the life of war, are as safe as our springs or rivers; and sloods of treasure will flow into the kingdom with every tide.

In a wide extended empire like this, the occasional loss of very valuable possessions and dependencies will be the fate of every contest in which we are engaged; but these circumstances, though cruel to our feelings at the time, may be set right at the close of a war: Our exertions must not be checked by a daily dread of such contingencies. If we are to waste our strength in guarding against rumours, and in protecting by our sleets every accessible corner, we may rest assured that every wind will bring us an account of some new loss. A war carried on by this country, must be a war of enterprize,

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and not of defence; the advantages of the former are pecuriar to Great Britain.—In the opening indeed of a war, whilft the force of the country is forming, and whilft proper means are taking to ftrengthen the accessible parts of the coast, it may be right to keep our principal fleet within reach; because it is always the wisdom of a flate to adapt its situation to its circumstances; but we must never forget that this is not our natural mode of making war.

No private man of moderate discretion will attempt to enter into any specification of meafures to be pursued. If he is ill informed, his advice will be presumptuous; if he happens to be right, which is unlikely except in very obvious instances, his speculations may be mischievous; those only who are so situated as to receive all informations, and who know the force to be spared, together with the possible combinations of that force in regard to other collateral objects, can decide what measures are proper to be pursued. And it is happy when that decision is reposed in able capacities, with-

proper means are taking ole parts of the coast, it our principal fleet within ups the wisdom of a state

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moderate discretion will my specification of meahe is ill informed, his uous; if he happens to tely except in very obeculations may be misto are so situated as to to, and who know the sether with the possible orce in regard to other ecide what measures are And it is happy when

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out which the application of wealth, of national vigour, and of the other resources of war, must be of very uncertain avail.

The fuccessful conduct of war is a business of invention as well as of deliberation; it depends much on sudden, secret, frequent, and well concerted enterprizes; varying the point of attack, and often connected with and supporting each other.

This fuccess is also much promoted by infpiring a confidence in all employed, that merit will be rewarded, and misconduct strictly and severely punished: the multitude love valour even when it is unsuccessful, and it is the interest of the State to second and support that sentiment.

It is farther the interest of the State to establish through its armies and navies, a firm perfuasion that the professional point of honour is a zeal for the public, superior not merely to personal difficulties (for personal courage, and the disregard of personal hardships, are qualities which Englishmen never want), but also to

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all caprice, private passion, and sudden dis-

Last of all, our exertions must be unremitted and persevering; we must not be startled by the untoward events of a day: if we mean to proceed with honour, and to end with success, we must never in our actions or councils hesitate or shrink, as if we thought the business too weighty for us.

It is certainly to be regretted that we are destitute of allies, but we must not forget that interest is the only efficient principle of alliance. Interest indeed may as through very different mediums. It may be the interest of neutral powers, not to suffer the aggressors in war to break unprovoked through all the usages of good faith established between nations, and to disturb the peace of the world, in order to aggrandise themselves. Again, it may be their interest not to permit the balance of power in Europe to be put in hazard: and though that balance in our times has had great changes, it is demonstrably the interest of all the leading empires to maintain it in its present position. Again, it may become

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ons must be unremitted ust not be startled by a day: if we mean to to end with fuccess, ons or councils hesitate ught the business too

regretted that we are must not forget that nt principle of alliance. through very different the interest of neutral e aggressors in war to hall the usages of good nations, and to disturb in order to aggrandise ay be their interest not power in Europe to be h that balance in our es, it is demonstrably ng empires to maintain Again, it may become

the interest of a power bound to us by old treaty, to establish an opinion of her own good faith; or it may be the interest of a power to assist us mercly from a recent or customary interchange of friendship, or from considerations of commerce: but all these are interests of which the particular nation concerned must and can be the only judge.

Great Britain flands among nations, like an armed man amongst his fellow-creatures in the iron age of the world; she has some menacing enemies, and many spectators. If she calls for help, it will not be given to her till she has shewn that she has strength and resolution, such as will make her an useful ally, rather than a dangerous friend. The great principle of alliance, the only folid and effective one, is a right refulting from a firm and dignified national courage to ask other powers to become sharers in our strength, and not partners in our weakness. This right we shall soon acquire, if we entertain a just sense of our own circumstances; those circumstances are critical, but they are the critical circumstances of a great and mighty nation.

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Having laid so much stress on the hope to be drawn from the power of this country to support the expense of the war, I mean, in another Letter, to offer to your Lordship some remarks respecting our debt, credit, and supplies.

I cannot, however, relinquish this subject without observing, that the popular jealousy respecting the due disbursement of treasure given for carrying on the public fervices, is equally natural and commendable. The truth is, that war and œconomy are not easily reconciled :the exigencies of war are extensive and various; and those who supply them have, in all wars, been accused of regarding the wealth of the nation as inexhauftible. Living amidst profusion, they have been faid to grow careless of any expence that could be brought to account; and though it might be harsh and unjust to infer that they had learnt to make up accounts with dexterity, the fuspicion was at all times the lefs unreasonable, as it has been found, from uniform experience, that the annual charge of our wars increased every year of their continuance,

stress on the hope to ver of this country to the war, I mean, in to your Lordship some debt, credit, and sup-

relinquish this subject the popular jealoufy sement of treasure given blic fervices, is equally le. The truth is, that not enfily reconciled :e extensive and various; hem have, in all wars, ing the wealth of the . Living amidst profaid to grow careless of be brought to account; harsh and unjust to int to make up accounts cion was at all times the tinuance,

tinuance, beyond any apparent increase of services performed ;-exclusive also of arrears accumulating by feamen's wages, army extraordinaries, transport bills, ordnance debentures, &c. The delay, too, in fettling public accounts, has always been very great; and the manner in which some of considerable magnitude are stated, is not obvious to every capacity.

But on the other hand, æconomy in war is often a most short-sighted virtue; and when it tends to parfimony, or a defalcation from useful fervices, it becomes a wretched management, for which the nation in the event pays twenty-fold,

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has been found, from hat the annual charge very year of their con-

Jamque nocens ferrum, ferroque nocentius aurum Prodierat, prodit bellum quod pugnat utroque, Sanguineáque manu crepitantia concutit arma.

Ovid. Met. 1. 1.

Greenwich, Oct. 19, 1779.

NOTHING being more easy than a defultory progress of the imagination over the open fields of domestic diffension and foreign war, I have advanced thus far in the proposed plan of my Letters to your Lordship, perhaps in less time, and I fear with much less reflection, than ought to have been allotted to subjects of fuch importance. The truth is, in adhering firicily to my first idea of avowing honefly the natural and current reasonings of a plain mind, upon circumstances known to every man in the kingdom, I have pushed forwards without fear or wit, and am now brought to recollection by finding myself at a point where the mere result of first impressions must not be hazarded; and whence it will be difficult to advance without much better aids than any that I possess.

The multitude of objects which the confiderations now before me embrace; the comparisons

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ferroque nocentius aurum im quod pugnat utroque, spitantia concutit arma.

Ovid. Met. 1. 1.

and combinations to which they lead; and the necessity which will arise in every page, of forming opinions upon disputable and unsettled points of finance; make this part of my undertaking a matter of much anxiety ? I must bespeak more than ordinary indulgence for the execution of it; and I feel my claim to that indulgence the more reasonable, because I do not mean to entrench myself behind a parade of accounts with which the parliamentary Journals, and some more useful books, would furnish me: still less shall I enter into any of those discussions which seem ealculated rather to perplex the understanding. than to fimplify the fubject : I hall gain my purpole, if, without deep researches (which I leave to stronger minds), I can see reason to rest perfuaded, that under all the known circumstances of the public debts and their confequences, we still possess ample war-resources, without materially affecting the flourishing state of our manufactures, commerce, and agriculture, any farther than war must affect them, in all countries and at all times.

ich they lead; and the in every page, of formble and unfettled points rt of my undertaking a I must bespeak more for the execution of it; at indulgence the more not mean to entrench of accounts with which ils, and fome more ufeme : still les shall I discussions which seem lex the understanding. ct : I hall gain my purfearches (which I leave n fee reason to rest perknown circumstances their consequences, we

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them, in all countries

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The spirit of trade, which has been so fortunate for this country in its operations and effects, has not always been kindly disposed towards the true and liberal principles either of commerce or taxation; and it must be confessed, that the prefent system of our trade and revenue laws, though in appearance less burdensome, and in fact more productive, than the fystem of any other nation, is, when analysed, in some of its parts, a very motley mixture of political œconomy and popular prejudice. The intricate questions and confiderations necessarily springing from subjects of fuch extent, nicety, and variety, have been rendered more intricate by the industry of different writers, some of whom have adapted all their reasonings to support the state financier of the day, whilst others have been equally anxious to represent his measures as replete with danger and ruin, either to trade, or agriculture, or population, according to the object in dispute. Much error and obscurity has also been imported from France, and manufactured too at home, by men who come under the opposite description of shallow thinkers and abstruse thinkers, and who, without

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without any unfair or interested view, have been, perhaps, equally successful in deceiving themselves and perplexing others. These infinuations, however, are in no degree applicable to the immediate writers of our own time, who are making a very rapid progress in destroying the absurdaties and explaining the fallacies of their predecessors: and though eminent men still differ on important points of political economy, we are beginning, at last, to comprehend all the just causes of our wealth and prosperity, about the time that ruin and wretchedness are supposed (even by some of our best instructors) to be staring us in the face.

These alarming phantoms are created chiefly by the state of the public debts (amongst other less general causes); and in order to bring before our eyes a just idea of those debts, and of their rise and progress, it will be necessary to call to mind, in the sewest words possible, the different objects of national expense.

The religious establishment should be first mentioned, and is likely to have engaged due attention in the earliest infancy of societies. In addition terested view, have eccessful in deceiving others. These insino degree applicable our own time, who gress in destroying the the fallacies of their ninent men still differ litical ecconomy, we comprehend all the just prosperity, about the nedness are supposed it instructors) to be

debts (amongst other order to bring before se debts, and of their e necessary to call to possible, the different

nent should be first have engaged due atancy of societies. In addition addition to the exclusive possessions secured in this country from the public to the church, the tythes have been considered by some as a species of appropriated taxes. It is perhaps just matter of regret, that an equivalent support has not been furnished in some mode more favourable to agriculture and improvements.

The support of the sovereign dignity is another branch of public expence. Formerly in this country the expenditure of the sovereign included all the charges of civil and military government:—the revenue of the crown was only aided by the people when the emergency grew great, and they were disposed to give their aid. But from the nature of the constitution, and the increasing progress of public expence, this system became a matter of constant uneasiness both to the prince and people, and a separate private revenue, now called the Civil List, was afsigned to the crown.

The expence of juffice next prefents itself. No state, or large society of men, ever existed without an establishment of judicial authority, which has, however, in its first institution been always very imperfect. In our own history, the tribu-

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nais of justice were for some centuries a source of revenue, and the judges resembled tax-gatherers. In the evolution of our constitutional liberty, the judicial power was made, in great measure, independent of the executive;—and the support of our judges became an object of national regard. But the expence is inconsiderable, and bears no proportion to the advantage resulting from the wildom, dignity, and purity of those who are the objects of it.

There are other objects of public expence, fuch as public works, public inftitutions, roads, bridges, ports, &c. but many of these, from their general utility, have very early been converted into sources of revenue.

But the great occasion of expence is the national defence. In the early state of civilization, when incursions between neighbouring societies were either to be attempted or resisted, the service was so short, and the general danger so pressing, that it was easy for the parties to support themselves, and natural for them to serve without pay. In the early periods of our own history, it was usual for the great men of the kingdom to

me centuries a fource of a refembled tax-gatherof our conflitutional licr was made, in great the executive;—and the came an object of naapence is inconfiderable, to the advantage refultdignity, and purity of of it.

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of expence is the naarly state of civilization, in neighbouring societies bed or resisted, the serthe general danger so for the parties to support or them to serve without is of our own history, it men of the kingdom to attend

attend the lovereign during his wars, in person, with their vallals, and to support them also in the field. This, however, being in infelf a purtial foecies of taxation, and often extremely fevere, was foon onlier exchanged for money, or, where continued in any degree, was, among other feudal hardfhips, a eaufe of much heart-burning. In the progress of arts, that of war underwent perhaps the greatest change, and the revolution made in the fystem of warfare induced another in that of military establishments: the art of war from an occasional occupation became a trade. And it was found a matter not of mere equity but of necessity, that those who undertook the military duties of the flate should be maintained in their absence by their fellow-citizens, who staid at home, and retained the peaceable advantages of agriculture and manufactures.

It is unnecessary to pursue this subject of enquiry through all its progress and improvements; the result is, that in all modern societies, a proportion of the people who do not serve in the wars, but pursue productive labour at home, must, exclusive of their own maintenance, main-

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tain those who are employed in the defence of the country, and also all individuals in other professions and situations, who produce nothing to the common stock. Subject to this observations it has been commonly calculated, that it is certain ruin to a country to employ more than the one hundredth part of its people in military fervice (which of course includes ships of war):this, however, must be received as applicable only to the general fystem of a country, and not to times of emergency. Our armies and navy in the present year employ in actual service at least one-fiftieth part of all the inhabitants of Great Britain and Ireland-taken upon the large computation of ten millions. I shall not enter into the disputed question upon the proportion in which the national stock is diminished by expence of fleets and armies, and how far that proportion is affected by the different circumstances of the expence being at home or abroad: but it must be admitted, that the long abience of one-fiftieth part of all our inhabitants from productive labour, which is the fource of commerce and revenue, would much impoverish the state, and

loyed in the defence of individuals in other prowho produce nothing to oject to this observation, alculated, that it is ceremploy more than the ts people in military fercludes thips of war) :-received as applicable n of a country, and not. Our armies and navy in in actual fervice at leaft ne inhabitants of Great en upon the large com-I shall not enter into the he proportion in which inished by expence of w far that proportion is ircumstances of the exbroad : but it must be abtence of one-fiftieth

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tend to its ruin:—and I have stepped out of my way to bring sorward this remark, as one inducement to us to obviate that ruin by acceplerating our exertions.

The feveral objects of public expense above mentioned, imply the necessity of a public revenue belonging either to the fovereign or to the state, or to be drawn by contributions or taxes from the people,

It was the practice of antiquity to make provifion of public treasure in time of peace, as the instrument either of conquest or desence; and this was necessary, as there was little considence in the state in general, and especially in times of danger and confusion. But as it does not happen, in the progress of luxury and expence, that there is in modern states a public revenue either in land or stock, or any public hoard in itself sufficient to supply the expence in war, as well as in peace, the desiciency must be made up by the contribution of private revenue for public purposes. The enemy threatens, and is in motion: an army must be augmented, and all the charges belonging to it are to be provided for; sleets must be fitted

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out; fortifications must be repaired, and garrifons supplied.—But the coffers of the state are found empty. Here then commences the art of finance, which is to draw from individual superabundance what is absolutely necessary for general relief.

This art of drawing money from the pockets of the people, when once introduced into a country, advances most rapidly. There is a promptitude in all statesmen to improve it, and to adopt also with the utmost liberality of sentiment, and without local prejudice, the rising improvements of other countries. On the other hand, there is an universal disposition in mankind to set themselves as much as possible against this species of dexterity.

The reluctance of individuals to be taxed operates certainly as a check on the alacrity of Ministers to tax them: but it is this reluctance which first suggests to a Minister the idea of running a country into debt; and it also induces the people to acquiesce in his loading posterity with a burden, if the machine can for the present go the lighter for it.

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money from the pockets nce introduced into a t rapidly. There is a men to improve it, and most liberality of sential prejudice, the rifing r countries. On the univerfal disposition in es as much as possible terity.

viduals to be taxed opek on the alacrity of Miit it is this reluctance Minister the idea of ebt; and it also induces in his loading posterity achine can for the pre-

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Belides, in the preent expences of a commencing war, the produce of taxes comes in too flow. It is an obvious measure, then, to borrow on the credit of the state, and when that is nearly exhausted, to help it forward by assignments of accruing taxes, the produce of which is accordingly anticipated. In all commercial free states there are lenders sufficient, because merchants have at all times a proportion of their capital, and of the average returns of trade, within their reach. Their natural confidence in the state where their property is lodged, leads them to trust that state; but if they think that there is any unufual risk, the collateral advantages which they exact will be raifed in proportion. As they may foon want to use their money in the progress of their trade, they of course require the obligation from the state to be transferrable; and by the transfer which the first creditors make, the trial of the confidence reposed in the state grows more general. The readiness to lend increases the disposition to borrow, and the facility of getting money lessens the anxiety to save. Taxes, at first pledg-Tarrey 4

ed for a limited time, are now mortgaged for farther loans and longer periods, and at length are converted into perpetual annuities.

This mode of raising money is the least unpleasing to the people, because large sums are obtained for small annual taxes; and even when those annual taxes are multiplied, the expenditure of the sums raised upon them surnishes occupations which benefit the mass of the people, and is a source of great and interesting events, which amuse and fill their imaginations, even when the events, upon the whole, are unfavourable to the public interests. The contingencies of a great war are the caparisons and bells, which by their show and jingle induce a poor animal to jog on cheerfully under a great load.

On the ceasing of a war, it may happen that the produce of the taxes is high enough to make fome progress towards the reduction of the debt incurred; but even in times of peace some untoward event will arise, or some favourite expence is to be incurred; and in either case it is more pleasant; both to the ministers and the people,

re now mortgaged for periods, and at length all annuities.

taxes; and even when ultiplied, the expendiupon them furnishes the mass of the people, and interesting events, are imaginations, even the whole, are uniterests. The conare the caparisons and ow and jingle induce a heerfully under a great

rar, it may happen that is high enough to make e reduction of the debt ness of peace fome unor fome favourite example in either case it is the ministers and the people,

people, to leave the debt undiminished than to eall for a new contribution.

Thus the progress is short and plain. The borrowing commenced on the faith and fecurity of the fove on or state; when that pledge was fir as it would go, the old refource b ad other countries was to dingly Henry III. gave to the Archbishop of York potestatem impignorandi jocalia Regis ubicunque in Anglia pro pecunia perquirenda; and there are many similar and much later instances. When this expedient was exhausted, recourse was had to the people, and it was not unufual for a King of England to address his subjects in the following strain: " Pauper sum omni destitutus thesauro, necesse habes " ut me juvetis, nec aliquid exigo nisi per gratiam." In the progress of history, the defence of the kingdom became the joint concern of the Parliament with their Sovereign, and large revenues were raised for the public expenditure. The practice of anticipating was next introduced, and the income of particular taxes was affigned to discharge the debt within a stipulated term,

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But as it grew convenient to furcharge these and ticipations, and to posspone all payment of the principal debt, the assignments were protonged, and at length made perpetual.

But the failure of some taxes thus mortgaged, the surplus of others, and the complicated management of them all, made it an object of convenience to throw several classes of the public debts into one, which completed the system of funding.

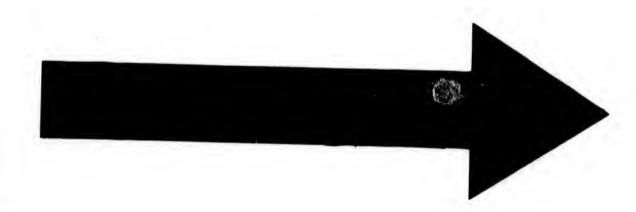
I trust that your Lordship wilf think this account of the whole business more natural, and therefore more probable, than the refinements which ascribed the introduction of this system, soon after the Revolution, first, to political forestight and design, in order to secure the attachment of individuals to government, from the dependence of their property on its support and security; secondly, to a disposition in ministers to multiply places, and gain patronage; thirdly, which is a mere absurdity, to the view of increasing the capital property of the kingdom.

This system of large and continued anticipafions was carried to a considerable extent in Spain, to furcharge thefe and one all payment of the ments were prolonged.

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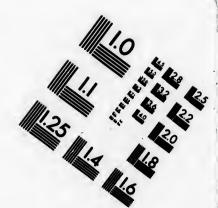


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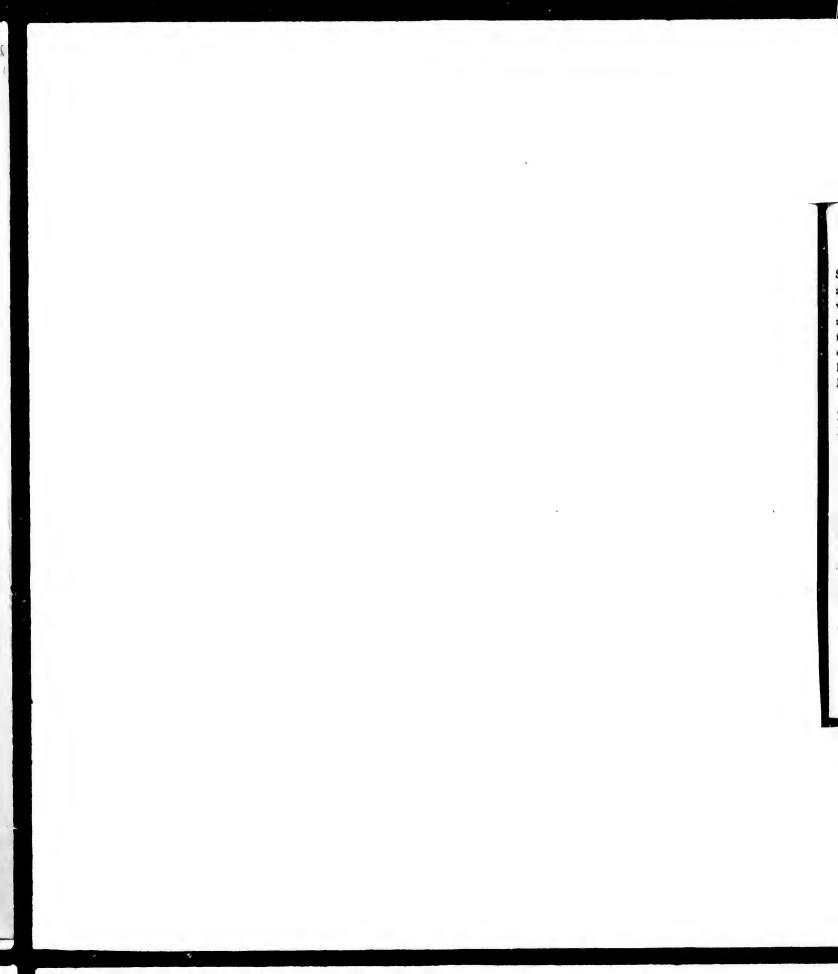
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Spain, by Philip II. in the fixteenth century; and towards the end of the feventeenth century was stated by Mr. Davenant to this country, as the principal cause which had contributed to sink the Spanish monarchy. But he foretold indeed at the same time, that trade must languish here till the annual burdens could be reduced below four millions.

Funding began in France about a century later than in Spain, and Mr. Colbert is faid to have remonstrated strongly against it.

From the first commencement of this practice in England, it was a subject of perpetual lamentation with well-meaning writers; and anticipations of our ruin attended every anticipation of the revenue, till 1717, when the increased produce of taxes, the falling of the market-rate of interest, and the expiration of annuities, having combined to create a large annual surplus, Sir Robert Walpole instituted the sinking fund. Nor should it pass unnoticed, that this wise and salutary institution was a subject of ridicule and farcasm to a considerable party, then acting in opposition to the Minister.

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It is beyond a doubt, that if the finking fund had always been facredly appropriated according to its first institution, the aggregate effects of fuch a system would have been of that stupendous importance which Dr. Price has demonstrated. But it should not escape remark, that if this plan had been adopted, all the existing taxes must have been continued; and all new exigencies of war, as well as the deficiencies of the peace establishment (the latter alone amounting to about a million sterling, for many years, above the ordinary unappropriated revenue), must have been defrayed and made good, either by supplies raised within the year, or by funds to be fecured by new and perpetual taxes. It is obvious to see in this case, what immense burdens, additional to what were actually laid, the country must have borne from 1717 to this time.

Dr. Price has, however hewn in a very firking point of view, the effive confequences
of accumulating interest; and though the present
is rather an inauspicious moment to discuss
schemes for raying the national debt, there can
be no doubt that much good might result to the
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is moment to discuss
ational debt, there can
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kingdom, if, even now, a certain proportion of the annual produce of the finking fund were vefted in parliamentary directors, having perpetual fuccession, and subject to proper cautions and securities for the purpose of discharging certain portions of the public debt, at such time, and in such manner, as they might find most convenient; this fund to accumulate by the appropriation of the interest of the debts discharged. If such a trust were well administered, it would comprehend all the advantages of an actual saving and compound interest, and would either check the depreciation of public security, or turn it to the public profit.

It was foon discovered that a finking fund, however well calculated to pay old debts, was, at least, equally well fuited to facilitate the contracting new ones; being always at hand, as a subsidiary mortgage to new taxes of doubtful produce:—nor would this mischief have been great, but it was also discovered, that the produce of the finking fund itself was an object of much convenience in times either of imaginary or real emergency, by preventing the necessity of some

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taxes, and evading, consequently, the feelings and observation of the people.

Great incroachments were accordingly made upon the finking fund, in time of peace, and a total alienation of it in time of war. And it has not, I believe, in the course of fixty-two years, been applied towards paying more than twenty-three millions of the public debts. To relieve the present exigency, is the object of statesmen, who feel themselves in duty bound to consult the ease of their cotemporaries, in presence to the eventual convenience of a remote posterity, which they will never see, or the tacit approbation of a few speculative men.

Our public debt, which began in the nine years war immediately following the Revolution, was about fourteen millions sterling at the death of King William. At the death of Queen Anne it amounted to fifty millions. In 1722, it was fifty-five millions; 1726, it was fifty-two millions; 1739, after seventeen years peace, it was forty-seven millions; from which period I beg leave to refer your Lordship to the following note: I do not recollect whence it is drawn, but

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were accordingly made in time of peace, and a me of war. And it has urse of sixty-two years, ving more than twentyiblic debts. To relieve the object of statesmen, uty bound to consult the es, in preserence to the remote posterity, which he tacit approbation of a

nich began in the nine blowing the Revolution, ons sterling at the death the death of Queen Anne llions. In 1722, it was to, it was fifty-two mileen years peace, it was om which period I beg rdship to the following whence it is drawn, but it is at least fufficiently accurate to answer the general purposes before us.

1740 £. 46,382,650 Debt.
31,784,256 increase during the war.

1749 78,166,906 Debt. 3,089,641 decrease during the peace.

75,077,265 Debt. 71,505,580 increase during the war.

1763 146,582,845 Debt, 10,639,784 decrease during the peace.

1775 135,943,061 Debt,

The refult of all this is, that by the burdens inherited from our ancestors, we are obliged, including the expence of collecting, to pay in time of profound peace near twelve millions sterling annually; and if the mortgaged part of that revenue were free, we should possess supplies actually raised within the year, nearly adequate to the support of a very vigorous war, though not indeed so extensive as that of 1761, when the public expence amounted to nineteen millions sterling. It is an observation rather of curiosity than of use; but your Lordship will find, I believe,

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lieve, that all the sums levied upon the subjects of this kingdom in ninety years (being from the Revolution to the present time), for public services, have amounted to about seven hundred millions sterling, of which about two hundred millions have actually been paid for the interest of public debts.

In confidering our actual fituation, the effects of such a debt as I have described certainly deferve attention.

1. It is some inconvenience that we are made tributary to foreign nations, by the obligation to pay to them a large sum annually, for the interest of their property lodged in our funds. Opinions differ much as to the amount of this interest, but it cannot be estimated at less than one million sterling.—And so large a drain would turn the exchange too perceptibly against us, if the farwourable balance of our trade, by whatever mode effected, did not operate to restore the level.

Having mentioned this circumstance of exchange, I shall digress for a moment to observe, that the course of exchange is at this day (29th October) more in our favour with Cadiz, Life-

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ual fituation, the effects described certainly de-

nience that we are made us, by the obligation to nnually, for the interest n our funds. Opinions ount of this interest, but t less than one million a drain would turn the r against us, if the faade, by whatever mode to restore the level.

s circumstance of exr a moment to observe, ge is at this day (29th your with Cadiz, Life bon, bon, Genoa, and Leghorn respectively, than it was in a medium estimate which was printed for the year 1770. With Amsterdam and Hamburgh it is much less against us now than it was then; with Paris and Venice it is now nearly at par, but in 1770 was much against us.

To men who consider the course of exchange as a criterion of national commerce and riches. this account must appear highly favourable to us; and the presumption, as far as it goes, certainly is fo. It must be confessed, however, that no decifive conclusions are to be drawn from the course of exchange; which is made irregular by transfers of stocks, receipts of dividends, and mercantile combinations for the purpose of drawing and re-drawing through different parts of Europe, as well as from various other more minute circumstances. The exchange, if not counteracted by other transactions and speculations of merchants, should evidently be in our favour whenever our export trade flourishes; because the balance must be remitted to us: but it may also be in our favour, even when certain branches of our commerce, both outwards and homewards,

homewards, are suffering much, and nearly in a flate of stagnation, because there may be large balances in course of remittance to English Merchants; as in the present instance of Cadiz and Madrid, where the price of exchange is at 36%, and the par at 43. Here it is only a symptom that a tide is setting in, which may soon ebb with equal or greater velocity to some other part of the world. And in all other instances, the course of exchange between any two specified places is hable to be raised or lowered by the dealings and interchange of both with many other countries.

The price of bullion (which, however, bears also a favourable appearance at present) is still less a certain thermometer of commerce than the course of exchange; for it is equally a subject of mercantile speculations and sinesse, and is also liable to be affected by the state of any particular manusactures using the precious metals; by the arrival in Europe of a Spanish or Portuguese stota; by wars in Russia and in the interior part of Germany, both distant from the center of difficultion; by the state of remittances of bullion to or from the East Indies; and by the various other

6 1 g much, and nearly in a sufe there may be large nittance to English Mernt instance of Cadiz and e of exchange is at 361, e it is only a symptom which may foon ebb with to some other part of ther inflances, the course y two specified places is ered by the dealings and many other countries. (which, however, bears ince at prefent) is ftill less of commerce than the it is equally a subject of and fineffe, and is also

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other contingencies of trade which affect the value of that commodity in the market.

But though these points of observation do not prove much as to commerce, nor decifively as to the quantity of money in a country, they afford at least a fair presumption, that the national wealth is not diminished.

2. Another principal inconvenience of the public debts is to be seen in all the transactions of public borrowing. There is of course a great competition of lenders, because there is a general expectation of certain gain. If the fum to be borrowed is very large, a proportion of the money to furnish it will be drawn either from channels of productive labour, which are accordingly impeded, or from the holders of public stock, which is confequently depreciated. The general rule of interest to be paid for money is indifferent to the subscribers of a public loan; because whatever it is, they are to enhance upon the public; and the advantages, or douceurs (for moneylenders in their exertions against France make good use of her language), are at all times intrinsically worth more than what is computed 6.1

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and stated to parliament; and though, from the ordinary modes of subscription, 'ose advantages (in whatever form given) are much divided by transfers within forty-eight hours after the bargain is declared, the expence of the nation is the same, whether the first subscribers or the subscribers or the subscribers of the subscribers of the subscribers of the interest of money through the country, has extensive and bad effects in respect to trade, agriculture, and the value of land; and it tends also to depreciate the public funds, much beyond the operation of any doubts or uneasiness as to their state or safety.

It is, in our days, clearly understood, that the interest given for money is not regulated by the proportion of gold or filver actually existing within the country; but by the demand for borrowing, and the state of commerce and industry which regulate the competition for lending.

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And though, at present, we in truth borrow at a rate fully equal to 5 per cent., considering the advantages above described, and perhaps at a higher rate of interest than in any period of the

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ly understood, that the is not regulated by the filver actually existing by the demand for bordommerce and industry tition for lending.

or uneafiness as to their

er cent., confidering the ed, and perhaps at a n in any period of the

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two last wars; yet this is so little the effect of a scarcity of money, or of a want of confidence in the ability of the nation, that the contrary is the fact, and was proved by the continued rife of flock above the price stated at the last loan; as well as by the great premium, at which it is known to have been current before any transfers were actually made to under-purchasers; and also by so great a proportion of the whole loan as near five millions being paid in the first two months, at a discount at the rate of 3 per cent. per ann, Mr. Hyme has shewn, beyond dispute, that interest is a true barometer of the state; and the lowness of interest is an infallible sign of a flourishing people: but he did not mean to apply that remark indifcriminately to all the occasional situations of a state. In periods of particular. emergency, where there is an extreme preffure for money, the interest may be high, and the people still flourishing. And though it is true that low interest and plenty of money are, in fact, generally concomitant; it is equally true, that the fudden influx of money may, for a time, lower interest without introducing a plenty; 0 2

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and it is also true, that a great demand for money will raise the interest, without implying any scarcity. It is demonstrable that, in time of peace, a kingdom would fuffer little if half its money were annihilated, or locked up in the coffers of the ftate: prices of labour, and its produce, would be lowered; other countries would be underfold; the level would be restored, and the prices would gradually rife again. In time of peace, too, there may be less coin and more paper in circulation; but the quantity of circulating cash in time of war is of the utmost importance; and therefore I have been the more folicitous to offer to your Lordship these remarks on the present rate of inwith the f tereft.

The inconveniences above mentioned are very poorly compensated by the bare consideration that the funds are an easy and profitable security to mercantile people in general, and particularly to the merchants who reside in the metropolis, and who having a mortgage for such part of their property as they can spare, bearing interest and transferrable in an hour, by stepping sifty yards from their counting-house, can afford to sell their

s above mentioned are very the bare confideration that and profitable fecurity to general, and particularly to fide in the metropolis, and age for fuch part of their spare, bearing interest and our, by stepping fifty yards house, can afford to fell their

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their commodities cheaper. In other respects, the easy transference of stock is no comprehensible benefit to the nation; and it is remarked by a very eminent writer on this fubject, that the political mischief to this kingdom would be very inconfiderable, if Change-alley and all its inhabitants were for ever buried in the ocean.

3. I have feen it described as one bad confequence of the public debts, that the creditors of the public are maintained by the contributions of the poor, and the labour of the industrious. This, however, is only a melancholy way of stating, that when poor men owe money, it is inconvenient to them to pay it.

There is more folidity in the objection to the fends, as giving too much influence to the crown: the increase of taxes being ever attended with an augmentation in the profits, or with an increase in the number of revenue-officers.

4. But the great inconvenience of the funding fystem, results from the complication and weight of the taxes which it has occasioned.

Our friend Mr. Adam Smith, whom political science may reckon a great benefactor, has dis-

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cuffed this subject so fully, that it is hardly possible to say any thing new upon it; but it is, nevertheless, material to consider how the established principles of taxation apply to the situation in which we find ourselves.

The equality of taxation consists in the obliging every individual to contribute in proportion to the revenue which he enjoys within the state;—the taxes laid for this purpose should be certain, and as convenient as they can be made with respect to the time, manner, and quantum of the contribution. They should keep as little out of the pockets of the people as possible; they should not bear hard upon any branch of industry; and they should steer c'ear of all oppression.

The revenue on which they are to operate requilits from rent, profit, or wages. With respect to the first, it is for the benefit of agriculture that the taxes on land should be according to some fixed regulation or settled estimate (as in England), and not variable according to the progress or declension of the value of each landed estate; for such variations amount to a bounty on bad husbandry,

ally, that it is hardly new upon it; but it to confider how the estaon apply to the fituation

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be according to some
estimate (as in Engcording to the progress
of each landed estate;
t to a bounty on bad
husbandry,

flushandry, and a penal law against improvement. The amount of capital stock, though in some deagree assessed in England, is difficult to be regularly taxed; because a state, and especially a merucantile state, should avoid any severe inquisition into the circumstances of individuals.

The wages of labour thould in no case be made an object of direct taxation.

Taxes on confumable commodities include a large extent of objects; and, though they operate, in general, according to the voluntary humour of the individual, reach all the three fources of revenue, the rent of land, the profits of flock, and the wages of labour.

In felecting confurnable commodities for taxes, luxuries should invariably be preferred to the necessaries of life, and to the raw materials of manufacture. It is admirably contrived by Nature, that every thing useful to the life of man arises from the ground, but few things in that degree of usefulness of which they are capable; and the same idea applying strongly to many articles of luxury, there is, between the first existence of consumable

confumable commodities, and the time of their confumption, an extensive field to engage the ingenuity and vigilance of financiers. Yet taxes on confumable commodities will never be productive of a very confiderable income to the state, unless they extend to luxuries of general use; the aggregate confumption of the inferior ranks of people being much greater, both in quantity and in value, than that of the opulent, who form, in every state, a very small proportion of the whole number:—at the same time it should be observed, that to the happiness and affluence of the lower classes, comparatively with the same classes in other nations, we are to look for the real health and strength of the kingdom.

It is difficult, however, to draw a strict line between luxuries and necessities; many articles of clothing, furniture, and provision, being rendered necessary to the individual by the usages of his country and the opinion of his equals. A due distinction can only be made by the discernment and good temper of the state, which should ever remember, that taxes directly striking at the

, and the time of their e field to engage the inf financiers. Yet taxes dities will never be prorable income to the state, turies of general use; the of the inferior ranks of er, both in quantity and the opulent, who form, fmall proportion of the fame time it should be opiness and affluence of aratively with the fame we are to look for the

er, to draw a strict line ecessities; many articles nd provision, being renlividual by the usages of nion of his equals. A be made by the difcernf the state, which should es directly firiking at the actual

of the kingdom.

actual necessaries of life, operate like the barrenness of the earth, or the inclemency of the hea-Miles 1 . 1 mile

Some proportion should be observed in throwing the burdens between the owners of land and of capital stock, the great sources of revenue; otherwise the one will cease to improve agriculture, or the other will be disposed to remove his capital from trade. The various objects of taxation, which do not come strictly under the description either of land-taxes or duties on confumable commodities, will furnish a wife Legislature with sufficient means to attain this end,

There are cases in taxation where we may cut off the roots in attempting to extend the branches. It should not escape remark, that an enhancement of a particular duty frequently operates to lessen the produce of the antecedent duty, and that the new produce will fometimes be less than the produce of the old tax; -- according to Dean Swift's maxim, that in the Custom-house arithmetic, two and two do not always make four. In the well-known instances of

of augmenting the duties on gum fenegal, and reducing those on teas, the consequences were, that the increased rate diminished, and the lowered rates increased the produce of the respective taxes.

The freedom of exportation should be kept facred, and be untouched by taxes, except in very few articles, when it may be found expedient to make a tax operate in the nature of a prohibition, or to favour some particular manufacture.

It is to a certain degree true, that taxes impel labour; and if it were possible for this country to pay all her debts, a reasonable doubt might arise, whether it would be expedient for her to reduce her taxes, farther than a few exceptionable ones which affect the necessaries of life, and the materials of manufacture.

Whilst taxes amount only to a deduction from the conveniencies of the individual for the public service, they may be extended, without scruple, as far as the public exigency requires: but there is a certain point where they begin to

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es on gum senegal, and the consequences were, e diminished, and the the produce of the re-

ortation should be kept ed by taxes, except in it may be found expeate in the nature of a ar fome particular ma-

ree true, that taxes imwere possible for this er debts, a reasonable her it would be expeher taxes, farther than s which affect the nematerials of manufac-

only to a deduction from he individual for the be extended, without ublic exigency requires: nt where they begin to

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be exorbitant and destroy industry, by producing despair in the industrious. To toil incessantly in want, is too hard a condition for human nature to bear; yet an industrious country may long continue rich under severe taxes, as a strong and active body may enjoy health under unwholesome diet and hard labour.

It would answer little purpose to enter here into a deduction of our contributions and taxes from their origin, and to state to your Lordship the danegeldts, escuages, carucages, tallages, purveyances, ransoms of Jews, dismes, quinziemes, and benevolences.—The progress towards any liberal notions of taxation was flow; fo late as the 11st Henry VI. taxes were laid on every stranger abiding fix weeks in England; in the reign of Edward VI, there was a poll-tax on sheep; under the usurpation of Cromwell, a weekly meal was a favourite contribution; and even under William III, there was a regular act of parliament to levy a tax on all marriages. Principles of commerce feem not to have engaged the parliamentary attention before the æra of the Rebellion, and articles of export trade P 2

were

were to a late period a principal branch of the Customs. Our trade regulations, including the various detail of prohibitions drawbacks and bounties, are since become extremely voluminous, and by the daily accessions of a century, have certainly contracted many defects, and much intricacy; nor is there a doubt but that they might be simplified and revised with much advantage both to commerce and revenue.

For the present, however, it seems sufficient to observe, that our system of taxation, though obliged to comprehend so large a variety of objects, and drawing such immense sums from the people, is in general guided by just principles of political economy, and has been found thus far apparently compatible with the industry, affluence, and prosperity of the State. Our principal taxes on necessaries are on falt, leather, soap, and candles, which produce on the annual average near 200,000l. each; they are all to a certain degree detrimental to the industrious poor, and raise the wages of labour; but they have a gradual operation which much softens their tendency, and they are not hitherto found

ibitions drawbacks and come extremely volumivaccessions of a century,

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erce and revenue.

wever, it feems sufficient em of taxation, though so large a variety of obh immense sums from guided by just principles and has been found thus e with the industry, afof the State. Our prines are on falt, leather, h produce on the annual each; they are all to a stal to the industrious ges of labour; but they on which much softens are not hitherto found

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to cramp the maintenance and support of the lower class, so as to diminish the useful population of the country.

We should not derive much advantage from an enquiry into the taxation of other States, because regulations which are wise in one country, may be quite inapplicable to another; yet fome comparative fatisfaction may refult to an Englishman, from recollecting the duties in Holland on the confumption of bread, fish, and fruit, &c.; the excises upon butchers meat, and the chief necessaries of life, in many of the Italian States; the Spanish alcavala of six per cent. upon every fale of any property moveable or immoveable; the French capitation, their corvees, Farmers General, depreciations of coin, taxations of the public debt, and above all the personal taille, which construes every shew of improvement into a proof of wealth, and taxes it accordingly.

In the refult, France raises less than fifteen millions sterling, and with much distress and difficulty, upon three times the number of inhabitants from which Great Britain raises above

to

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ten millions; and yet this island, thank God, does not, under all her burdens, yet exhibit any symptom of internal decay: the universal luxury of her inhabitants, though a thesis for moral censure, is a decisive proof of her opulence.—Her Excise and Customs \* have risen in the present year, even beyond their usual level, and by shewing the extent of home-consumption, imply an increasing produce, and quick circulation; every known criterion, and every external appearance, concur in proving the quan-

The gross produce of the Excise			
for the year 1778, ending 5th July,	L.	s.	d.
amounted to	5,754,076	0	1
Ditto for 1779, — —	5,869,081	18	7
The gross receipt of the Customs			
for the whole year 1777, amounted			
to —	3,293,200	0	0
Ditto for 1778,	3,538,040	0	9
The net payments of Customs into	,		
the Exchequer for Lady-Day, Mid-			
fummer, and Michaelmas 1778, a-			
mounted to	1,656,513	8	41
Ditto for 1779,	1,818,768	11	***
		1	tity

riterion, and every ex-

ir in proving the quan-

e Excise th July, £. s. d. \_\_\_\_\_\_ 5,754,076 0 z

\_\_\_\_\_\_\_5,269,081 18 7

9,293,200 0 0

3,538,040 0 0

1778, 2--- 1,656,513 8 4\$

1,818,768 it 11#

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tity of money within the country to be unusually great.

The next confideration is, how to derive from fuch appearances the folid affiftance which our emergencies require; and this talk, after a few curfory remarks, I thall chearfully leave to those who have financial ability, and will employ it on the resources and spirit of the nation.

It is a paradox without ingenuity, an extravagance without fancy, to state that burdens create powers, and that this country is become proportionably affluent by the increase of her incumbrances; but it is a plain truth, that though the incumbrances are great, her trade and commerce are still flourishing. It has, in former times, been made an argument for adding to the public burdens, that their bulk has not yet overwhelmed us: at present we want no argument beyond the iron one of necessity. We have no choice:—great and vigorous exertions both of sinance and force are become essential to the maintenance of our rank among nations, our credit, and our commerce.

Some

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Some respectable individuals have proposed, on the present emergency, to suspend the practice of borrowing, and to call upon every subject in the kingdom, for a direct aid equal to the public wants; that aid to be proportioned either to real capital, or to income.—It is impossible not to treat with the utmost desernce and regard, any proposal originating in that spirit of public virtue, which ought to guide the whole country through the storm in which she is struggling. Yet it may be doubted whether such an idea would be in any degree practicable, and if it were, whether it would be expedient.

Supposing the general income of the kingdom to be 100 millions, or the total capital to be 1000 millions (which however are points at best very conjectural), it is indisputably clear that  $7\frac{1}{2}$  per cent. collected on the one, or  $\frac{1}{2}$  per cent. collected on the other, must produce 7 millions and a half, which if raised in sterling money within the year, might well be applied towards the support of the war.

The different adopters of these ways and means, do not quite agree whether they would draw

to suspend the practice in the fusion every subject in a aid equal to the public reportioned either to real—It is impossible not to ference and regard, any nat spirit of public virtue, e whole country through a struggling. Yet it may than idea would be in and if it were, whether

income of the kingdom to total capital to be roomer are points at best very outably clear that 7½ per te, or ½ per cent. collected roduce 7 millions and a n sterling money within applied towards the sup-

ters of these ways and gree whether they would draw draw for this supply on the capital of the kingdom, or on the revenue; but they concur, and with an ability which indeed warms the imaginations, and expands the hearts of their readers, in stating what in simpler words amounts to no more than this, that there is a certain quantum of property within the island, a certain proportion of which amounts to a certain sum; which will be a very convenient assistance, if Parliament can contrive to get it.

So far, however, as the practicability is in question, the corner-stone of the whole expectation is to be laid in the airy regions of sentiment, and in that unanimous concurrence, generosity, and public zeal, of eight millions of people, which is to lead them with one heart, and one hand, to state and to give accurately and scrupulously their respective proportions.

There is, indeed, a precedent of such exertions in Holland, where a per cent. was supposed to be faithfully paid by voluntary contribution; but the exigency was of the most urgent kind, as it operated upon a people collected within a small territory, and engaged in a general insur-

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rection. At Hamburgh also, it is a frequent practice to obtain a conscientious payment of the per cent. on the whole property of the inhabitants, and it is delivered into a public coffer, without declaration of the amount of each contribution; but this is a very inconsiderable impost, levied too within a single city, and not more remarkable than a Bristol subscription to any object of popular regard.

It is not likely that any great difficulty would arise here from the sum being too large for our proportion of circulating cash. If it were possible to insuse into every breast a quantum sufficit of public enthusiasm, there can be little doubt that seven millions and a half extraordinary might be drawn together in this way, as practicably as by a loan on new taxes.—We know that there is within the kingdom above twenty millions sterling of gold currency; for above sixteen millions of guineas actually appeared upon the falutary operation of reforming the gold coin; an operation which cannot be mentioned, without a wish to see it extended to our silver coinage, both for

t any great difficulty would am being too large for our ting cash. If it were possible breast a quantum sufficit of here can be little doubt that half extraordinary might be is way, as practicably as by .—We know that there is above twenty millions sterais for above sixteen millions appeared upon the salutary in the gold coin; an operation our silver coinage, both for

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the benefit of trade, and for the prevention of a capital crime which is become very frequent!

The truth is, that a contribution, which in order to be effective must be so general as to extend even to the daily fcrapings of halfpence from the hands of peafants, cannot be the voluntary measure of an extensive empire. - We know that opulent and zealous subjects can exclude the rays of the fun from their houses, in order to fhut out a window-tax; we see wearied coachhorses strained twenty miles extraordinary, to fave two-pence per mile on post-horses; and yet we are to expect feven millions sterling, as a voluntary benevolence! Difinterested enthusiasm is a rare and (hort-lived plant, and not of a rampant growth: It is of the fensitive kind too, and shrinks when touched by the hand of a taxgatherer. If the proposed contribution were fecret, it would fall hard on the best and warmesthearted subjects of the state, but would bring more blanks than a guinea lottery from individuals of another description. If it were open, it would be oppressive and odious; nor would the spirit or transactions of a mercantile country bear

th universal publication of every man's circumflances; and farther, as the declarations of perfonal property would in general be much contracted within their real value, the difference would fall on land-owners and men having oftenfible possessions.

Happily, however, this idea is not practicable, for it certainly would not be expedient. Few people could make the requisite exertion, without encroaching more or less on their capital: and this general effect would operate as a fatal blow to our manufactures and agriculture, which not only raise and distribute a competent portion of maintenance to every part of the nation, but furnish the fund to all the supplies of the year. The superior ranks in the State would reduce their domestic establishments; the lower classes would curtail their expences; the feveral venders of superfluities would suffer; the farmers markets would be lessened; the general decay of trade would occasion a decrease of the public revenue; and the deficiency must either fall on the finking fund, or be made up by fresh taxes. And though a proportion of the money voluntarily contributed.

real value, the difference

this idea is not practicable, not be expedient. Few e requisite exertion, withor less on their capital: would operate as a fatal res and agriculture, which ibute a competent portion y part of the nation, but the supplies of the year. the State would reduce hments; the lower claffes ences; the feveral venders ffer; the farmers markets e general decay of trade le of the public revenue : either fall on the finking by fresh taxes. And f the money voluntarily

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contributed, and thus diverted from taxed objects of expence, would in a course of time return to circulation, and be again productive to the State, the present object would not be attained.

In 1720, Mr. A. Hutchinson stated in the House of Commons, and afterwards published in his Treatises, a scheme for the payment of the public debts. He proposed that every individual should charge himself with his proportionable share of those debts, and contribute that share for the entire discharge of all our funds and public mortgages. The idea was magnificent, and filled the mind; but every man who reasoned upon it agreed, that such a scheme (supposing it practicable) would fall partially and heavily on visible possessions of lands and houses, and that every other species of property capable of concealment would be concealed.

It might possibly become expedient to collect from individuals as much as they would give. An extremity too might arrive, in which, under a choice of necessary evils, it might be the best alternative to raise supplies upon the ordinary un-

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appropriated revenue, or upon the produce of the finking fund, which together would afford an interest equal to about one hundred and thirty millions sterling.

But I trust again and again, that the times are very far from wanting such assistance and such aids.

There is every reason to hope, that under the four considerations of new taxes, increase of particular subsisting taxes, improvements in the present modes of collecting, and appropriations of public claims, possessions, and contingencies, there are ample, easy, and safe resources for many years:

1. Under the head of luxuries there remain many objects to affift revenue, and new ones daily arise to exercise the talents of a financier. It is an old-fashioned witticism, that of all mines of public revenue vanity is the most inexhaustible, and the easiest to be worked.

"To catch the manners living as they rife,"
le an useful art in taxation; it must be exercised,
however, with gentlenes; nor must it bear hard

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or upon the produce of ich together would afford ut one hundred and thirty 110 . 1. 11 . 19

d again, that the times are fuch affiftance and fuch 

n to hope, that under the new taxes, increase of pars, improvements in the cting, and appropriations flions, and contingencies, , and fafe resources for

of luxuries there remain revenue, and new ones he talents of a financier. vitticism, that of all mines is the most inexhaustible, rked.

ers living as they rife,"

ion; it must be exercised, is; nor must it bear hard

upon objects, which exist rather in the caprice than in the convenience of the confumer, and which, from their intriase value, cannot bear any considerable impost. In 1767, 1,500,000 %. was borrowed on a duty upon ladies chip hats; the duty was made large in proportion to the value, that it might be productive; the confequence was, that chip hats were discontinued. and the tax produced nothing.

The articles of luxury, which are not of mere vanity, but of general utility, are extremely numerous in a rich and populous country like this. And though it must be confessed that this field of taxation, which is highly productive in its nature, has been reaped with great industry, there are feveral good gleanings still to be collected from it. A tax on all faddle-horses might, perhaps, be laid and levied much in the fame manner as the late tax upon fervants: fuch a tax would certainly be productive; and if it should operate in any degree as a discouragement to that species of expence, it would not be unfavourable to agriculture; the retrenching of individuals in this article would operate in favour of others

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more beneficial to the revenue; and the importation of foreign oats, which is at present confiderable, would be reduced. A moderate taxe however, would not occasion any check or revullion in the present system of expence; and if fuch a tax were extended to the coach and chaife horses of private persons, it would give some little collateral support to the present tax on posthorses. The last-mentioned tax being at 321 per cent, is thought by fome too high, and to have given a fudden check to that mode of expence. This may be so in some degree; but we must also take into the account the disposition which men feel to evade the operation of every new; tax; and also the present circumstance of the eamps, which prevent much of the general intercourse at other times going forwards through the kingdom; and it is more feverely felt by the innkeepers, because they are, at the same time, exposed to great losses and hardships from the frequent marchings and quarterings of troops for the public service.—There can be little doubt but that the posting business will gradually recover its tone. In the mean time this tax, though

revenue; and the import which is at present conduced. A moderate taxi occasion any cheek or relystem of expence; and if ed to the coach and chaife s, it would give fome little he present tax on posttioned tax being at 334 fome too high, and to heck to that mode of exo in some degree; but we e account the disposition de the operation of every present circumstance of ent much of the general es going forwards through more feverely felt by the y are, at the fame time, and hardships from the quarterings of troops for here can be little doubt iness will gradually recoan time this tax, though

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it may in some degree lower the produce of the wheel duty, and indirectly of other minuter taxes, is very productive; and it will be much improved whenever the door is closed against some frauds, to which the present mode of collection is open, and which have also crept in through the exemptions given by the act of parliament.

Printed pamphlets and hand bills are not unfair nor unpromising objects for a small stamptax. Nor would learning suffer, or its productions be discouraged, if books were moderately taxed. Bills of entrance, clearances, cockets, and other formal papers used in commercial transactions, are certainly numerous enough to make a small stamp-duty very productive; these, however, are objects which require caution and previous enquiry. A new stamp-duty on certificates to be given to all persons qualifying themselves for lucrative offices and employments, might be laid with much less scruple.

Public places of amusement are with some a favourite object for a slight impost. But this measure would, perhaps, be grating to the feel-

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ings of the people, beyond other more productive taxes, and, if it operated as a discouragement to public amusements, would collaterally affect other sources of revenue.

The vicesima bæreditatum of the Romans has long been adopted by the Dutch, in regard to all collateral successions of property; and some of the Dutch regulations might be borrowed with advantage, if any institution of the same kind were attempted here. Many successive English Ministers have had it in contemplation, but have always found it liable to difficulty, and open to much evalion, from the nature of British property both real and personal, and from the various established modes of trusts and transfers. Such a tax, if established, would in many cases be paid with perfect cheerfulness to a considerable amount, and in others would contribute towards drawing fomething to the revenue from long minorities, where there is much property hoarding and increasing under the protection of the public, without paying any proportion towards the public expence.

2. The augmentation of subsisting taxes is a

most useful expedient, wherever the commodity

to be taxed will bear the additional impost; be-

cause there is a probable foreknowledge of the

produce, and little expence in the collection. It

has hitherto been found in most instances, that

our general confumption has gained ground under

the pressure of increased taxes; but there is a

point beyond which particular duties cannot ad-

vance, without the hazard of a fall, from which

they may never rife again. Indigo was a princi-

pal product of Jamaica, and flourished much

under the old duties; but when the legislature

imposed three shillings and sixpence per pound on

it, the planters dropped the cultivation entirely;

and though the Parliament repealed the tax, the

people were either unable or unwilling to recover

the manufacture, which in 1747 revived in the

Carolinas, and was supported by a British

yond other more producperated as a discouragements, would collaterally evenue.

atum of the Romans has he Dutch, in regard to all f property; and some of might be borrowed with itution of the same kind Many successive English a contemplation, but have o difficulty, and open to he nature of British prorsonal, and from the variof trusts and transfers. hed; would in many cases heerfulness to a considerothers would contribute thing to the revenue from there is much property g under the protection of aying any proportion to-

There is no doubt that stamp-duties might be increased with advantage in many cases, according to the value of the sums or property to be secured or transferred. A small duty of registra-

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tion might also be required on the transfer of fome particular species of property; such a duty, however, would fall frequently upon the seller, under such circumstances as to operate in aggravation of distress. A considerable stamp-duty on the probates of wills, on letters of administration, and on the copies of all wills, was granted by an act of the last selsion; but the proving of wills was not at the same time sufficiently enforced.

The entire abolition of franks would undoubtedly be attended with an additional revenue, which might moderately be estimated at 80,000 l. a year; many aukward and expensive arrangements must however be substituted in respect to correspondence on parliamentary and official businesses. Public expediency may in due time require such a measure; it would, however, be matter of some regret to see Parliament deprived of an old, and not unreasonable distinction.

Some respectable writers have proposed as a good measure to equalize the land-tax. I may possibly be missed by a partiality towards our own

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property; such a duty, quently upon the feller,

as to operate in aggrafiderable stamp-duty on letters of administraf all wills, was granted

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of franks would unith an additional reveerately be estimated at tukward and expensive ever be substituted in on parliamentary and ic expediency may in measure; it would, me regret to see Parlia-

rs have proposed as a the land-tax. I may itality towards our own

and not unreasonable

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part of England; but I conceive such an idea to be replete with objections. It is always dangerous to change the established course of a very productive tax: It would in this instance be unjust, because the proprietors of low rated estates have, in many instances, purchased them upon the faith of a fettled and permanent tax:-It would be inexpedient, because it would operate as a punishment on late improvements, and would ruin many landlords now in a course of beneficial cultivation. It has hitherto been deemed the best feature of our land-tax, that it is not subject to variations. It may be true that the rent of lands alone amounts to twenty millions sterling; and that the land tax, taken at one-fifth not only of all the land rents, but of all house rents, and of the interest of all capital stock, produces a sum equal to one-tenth only of twenty millions: but a dry deduction of arithmetic is no just argument for a forcible and violent operation of revenue, The more plaufible arrangement of levelling the whole present duty to two shillings, in order to collect it upon a new furvey and equal valuation, is exposed to all the fame objections. It might,

however, be less unsair, if a fifth shilling were ever to be granted, to take that addition upon a new valuation.

.. It is the opinion of some credible and well informed men, that the bounties paid on corn operate little with the farmer, either directly or indirectly, as an encouragement to that branch of agriculture; that they accrue to the benefit chiefly of artful factors, are sometimes fraudulently managed and received upon corn, which is actually brought back to the kingdom even without quitting our coasts; and that, admitting those bounties to have hitherto had the falutary effect ascribed to them (which however is disputable), they are at present a source of much unavailing expence to the kingdom. I understand the subject too imperfectly to fay more than that, in fact, the expence is sometimes near 150,000 /. a year, and that the annual faving of that fum, would be equal to the interest of a loan of five millions.

There are other existing bounties which may deserve an enquiry; and it is a common suspicion too, that many frauds have crept into the whole business

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ne credible and well inunties paid on corn oper, either directly or inement to that branch of rue to the benefit chiefly etimes fraudulently macorn, which is actually kingdom even without d that, admitting those o had the falutary effect h however is disputable), irce of much unavailing . I understand the suby more than that, in fact, s near 150,000 /. a year, ing of that fum, would

ng bounties which may it is a common suspicion have crept into the whole business

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business of drawbacks, as well by the re-exportation of foreign goods, which are afterwards relanded for home confumption, as by favourable certificates on manufactured materials, and by other modes, to the disadvantage of fair trade, and to the great detriment of the revenue.

3. Nor is there any doubt that the income of the public might be greatly increased, and commerce at the same time be benefited, by improvements in the present modes of collecting.

In articles which must remain subject to a Custom-house duty, much improvement may be made by a liquidation of the duties, and a revifal of the book of rates.-New taxes having been added and superadded to the old from time to time, it is become a matter of science to know, and an occupation of great dexterity to compute them. For example, a pound of nutmegs is charged with nine different duties, 15. 8 d. 10 10 te, &c. &c. &c. This method, or rather want of method, is embarrassing to commerce; for it takes up time, which is valuable to the merchant, and must be paid for; it creates an addi-" the win

tional expence in management, and it makes the attendants about the Custom-house the agents of the importers: which circumstance is either burdensome to the merchant, or has a manifest bad tendency to the revenue. The duty, likewise, by these small fractional additions, has, at last, in many instances, been raised too high, and the article is then either smuggled or debased. By a liquidation of duties, the expence of collection might be much diminished; and the payment being made easier, and consequently less chargeable to the merchant, his temptations to clandestine trade would be lessened, and the revenue would gain.

How far it might be expedient to convert the liquidated duties into duties ad valorem, may be a matter of some doubt, and would well deserve a previous enquiry and confideration. The prevalent system of fixed duties has the important merit of long acquiescence and experience in its favour. Nor would it be easy to obviate the frauds used in fixing the value, though improvement might certainly be made in that respect, if a considerable part of the Customs were so charged.

gement, and it makes the Custom-house the agents ch circumstance is either chant, or has a manifest venue. The duty, likectional additions, has, at been raised too high, and er smuggled or debased. ties, the expence of coldiminished; and the payr, and confequently lefs hant, his temptations to be lessened, and the re-

expedient to convert the uties ad valorem, may be ; and would well deferve confideration. The preiuties has the important ince and experience in its be easy to obviate the value, though improvee made in that respect, if the Caltoms were fo charged.

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charged. At present, the duties ad valorem reft upon an additional article in the book of rates, directing that when any goods are imported not already rated in that book, they are to pay as per cent. on their value according to the oath of the importer.

The advantage of laying different taxes on a commodity, through the feveral stages of its progress towards the confumer, in preference to collecting the whole upon one of the stages, confists in dividing the temptation to fraud through the different individuals: but this idea has been thought by some to be carried too far. It is supposed, for example, that a considerable advantage would refult both to the revenue and to confumers, if the différent taxes upon béer were all laid on the malt, it being much easier to defraud the revenue in a brewery than in a malt-house; and fuch a duty would reach private breweries, which at present have a partial advantage. The objection, that this plan would lay too great a load upon the maltiter, is in form degree weakened, by observing that the whole is at present paid, with all farther additions, by the brewer.

brewer.—In other instances, it is thought that the revenue suffers by the duty being paid in the first stage. Sugar, for example, is charged with a duty on importation; the West India merchant pays that duty; the sugar-refiner repays him with interest and commission; the grocer repays the refiner in like manner, and is repaid by the consumer.

A charge of interest and commission upon the sum advanced for the duty, certainly arises upon a taxed commodity every time that it is sold before its consumption; and this consideration, and this consideration, and to the time and expence of transacting business at the Custom-house, has led some to suppose, that, in all articles which do not pass directly from the importer to the consumer, the sum added to the price, on account of the duty, may be computed at one-third above the duty. This is one reason why excises are more productive than Customs, and preferable in a mere question of revenue.

It certainly appears too, from experience, that the Excile laws confound the operations of the imagglers much more than those of the Customs,

ne duty being paid in the example, is charged with the West India merchant r-refiner repays him with the grocer repays the and is repaid by the con-

and commission upon the aty, certainly arises upon by time that it is sold because this consideration, spence of transacting buuse, has led some to supers which do not pass dier to the consumer, the on account of the duty, se-third above the duty, y excises are more pro-

too, from experience, onfound the operations of more than those of the Customs,

Customs, and that the nearer the latter, without vexation to the people, can be made to approximate to the former, the more productive they will be. There are many articles of great and valuable confumption, where the goods might be warehoused and pass by permit. It is evident, that the Excise laws might be applied to the duty on wine, without any danger to popular liberties, and with great benefit to the general health. Tea is so portable and so valuable an article, that it is the favourite object of smugglers, by which the revenue is defrauded to a great amount; and large sums, for this clandestine trade, are sent annually out of the kingdom into the continent. It has been estimated, that above eight millions of pounds of adulterated, unwholesome, and fmuggled tea, are annually confumed within Great Britain. It is this article too which bears the expence of many fmuggling veffels, and fupports them in bringing other objects of clandestine trade. If it were practicable to subject tea to a general excise, the duty might, perhaps, be lowered, fo as to leave this commodity at twothirds of the present price to the consumers, and

yet to raife a much larger duty to the State. In Holland, a tax is levied on each person for a license to drink tea. This, on individuals, would amount to a capitation; upon families, it would be a mere house-tax; and in either case, would lose the advantage of a tax on consumable commodities, which should operate according to the voluntary consumption.

The expence of levying the Customs, in the falary of officers, and other incidents, including quarantine, cruizers, &c. amounts to ten per sent. that of the Excise to about five and a half per cent.

Duties at first are frequently imposed as experiments, and there is great excuse for the makers of the several revenue laws, however confused and ill contrived they may appear. But after so many years experience gained, it is surprising that no person has had the public spirit to form a plan for making the collection of the revenue more simple, and of course more productive. Many individuals have knowledge enough in the management, mysteries, and intricacies of trade, to reduce such a reform to practice; and the respectable

operate according to the ing the Customs, in the

ther incidents, including the amounts to ten per to about five and a half

puently imposed as expeeat excuse for the makers laws, however confused ay appear. But after so gained, it is surprising the public spirit to form collection of the revenue course more productive, thowledge enough in the and intricacies of trade, m to practice; and the respectable

# [ 133 ]

respectable merchants of England would zealously affist.—It is an unfortunate, but generally received opinion, that great schemes of reformation must have quiet times to give them birth and effect. The reverse of this is perhaps the truth; for when affairs go smoothly on, idleness and self-indulgence are generally an over-match for public spirit; and men are not easily prevailed upon to quit the beaten road. But times of difficulty naturally and forcibly call forth activity and exertions.

4. In the appropriation of public claims, posselfstions, and contingencies, there are various great resources accruing to the public.

Some individuals have built high expectations on the crown lands; others have taken possession of all the public tolls and turnpikes; and others sgain have looked into the poor-houses for a large supply of revenue. Without reprobating, or even disputing the notions of respectable men, whose spirit and abilities are exemplary, and useful to the public, I am content to call your Lordship's attention to matters more obvious.

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#### [ 134 ]

In 1781, nineteen millions sterling will fall from an interest of 4 per cent, to 3 per cent. In 1,82, 4 millions and  $\frac{1}{2}$  will fall from  $3\frac{1}{2}$  to 3 per cent.; and the saving in these instances alone will furnish a fund for the interest of seven millions. There are several accessions also annually accruing to the public from the expiration of life annuities.

But the East-India Company alone present great and ample resources. In their approaching application for a renewal of their charter, there can be no doubt that the fostering attention and tenderness which was shewn to them on a late occasion, will be continued to an establishment, from which this empire has derived, and continues to derive so large a branch of its commerce and revenue. On the other hand, it is as little to be doubted that the Company will be sensible of the constitutional right (and perhaps the equity) of the claim to their territorial acquisitions; and that, in the arrangement of these great considerations, they will, in return for the continuance of their fortunate monopoly, be able

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will, in return for the
mate monopoly, be able

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not only to furnish a considerable assistance to this country in money, but an ample income from their acquisitions, to be employed as a farther and permanent resource.

Here I shall close this subject; and if in the candid consideration of our difficulties and refources, I have been fortunate enough to impart any share of that considence which has grown upon me through the whole progress of this enquiry, or to invite better reasonings to a similar effect, I shall feel satisfied with the sacrifice of a leisure in other respects of little consequence.

not

Sic nos in luce timemus Esterdum, nibilo qua funt metuenda magis, quam Qua pueri in tenebris pawitant, fingunique futura. Hunc igitur terrorem animi, tenebrafque necesse est, Non radii solis, nec lucida tela diei Discutiant, sed Natura species, ratioque.

LUCRET. 6.

Greenwich, Nov. 4, 1779.

T TPON closing the preceding Letters, I have had leifure to advert to the printed accounts of occurrences which have lately engaged the public attention; and I should think that I had very imperfectly executed my first proposition, of stating to your Lordship " the sincere senti-66 ments of a plain mind upon things as they " are," if I were to keep back the first and genuine ideas which occur to me respecting the recent applications of the Irish Parliament for a free trade. I proceed, however, in this new talk, more destitute of competent information, if possible, than your Lordship has thus far found me; but my pen will at least be guided by a fimilar anxiety to promote candiá recollection, and fair enquiry.

nos in luce timemus

etuenda magis, quam

ent, finguntque futura.

tenebrafque necesse eft,

LUCRET. 6.

la diei

ies, ratioque.

And here too we must divest ourselves of ali prejudices contracted from the popular alterca-

tions of the day; we must endeavour to enter upon the subject before us with as much benevolence, and as little partiality, as may be compatible with the just interests of the society to which we belong.—The wish, indeed, of all good and prudent men, both in Great Britain and in Ireland, must be, to shun with abhorrence all the contagious delirium incident to national questions; and to promote only that constitutional warmth, which may act kindly, and with an invigorating influence, in both kingdoms.

It is not the strict policy of a former century, or the accidental distress of the present hour; it is not the supposed procrastination of a reasonable hope, or the harsh tone of a precipitate demand; it is not an imaginary neglect on the one hand, or an urgent eagerness on the other, which should call forth between two countries connected together by the ties of sovereignty, language, law, blood, interests, and situation, any unbecoming expression, or any ungenerous sentiment.—A kind and manly considence in the equity and wisdom of Great Britain should regulate the expectations of Ireland; a due persua-

nust endeavour to enter us with as much benetiality, as may be comterests of the society to wish, indeed, of all, both in Great Britain to shun with abhorrence um incident to national note only that constitutay act kindly, and with the in both kingdoms.

cy of a former century, of the prefent hour; it crastination of a reasontone of a precipitate desinary neglect on the one ness on the other, which ien two countries conties of sovereignty, langests, and situation, any or any ungenerous sentianly considence in the reat Britain should regularized.

fion that Ireland is incapable of unworthy motives, or unreasonable wishes, should preside over the deliberations of Great Britain.-Hafty inferences, and decisive affertions, are fit only for disputants who do not seek fair discussion, and cannot or will not understand each other:-The respective interests of Great Britain and Ireland should be considered in a very different tone and temper; without passion, but with earnestness; without precipitation, but with all practicable dispatch. The distress of Ireland, by whatever circumstances occasioned, exists and operates; Great Britain cannot hesitate to give relief: the principal wing of her buildings is in danger; it is for he fafety and strength of the great center-ecifice, that every part should be diligently examined, and fufficiently repaired.

It is an indisputable and undisputed fact, that there has prevailed through the times in which we live, a voluntary and warm-hearted anxiety in this country, to express her sense of the affectionate conduct of Ireland. It would be superfluous to refer your Lordship to the various acts of parliament, made in this disposition, during

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the last five years; they were numerous, but have not had the beneficial effects which were meant:—

Nam neque chorda fonum reddit, quem vult manus et mens,

Poscentique gravem persepe remittit acutum.

The growing distresses of Ireland have overpowered the endeavours of Great Britain to avert them; and we are now told that 'f nothing short "of a free trade" can give relief!

It was wisdom in the Irish Parliament, to chuse an undefined expression upon a subject so complicated and extensive in all its connections and consequences. The whole consideration is now opened to both kingdoms, and it is the interest of both to come to an early, kind, and efficient conclusion.

It is possible that there may be many individuals in both kingdoms, who know as little of this subject as I do; and I will freely own the doubts and difficulties which the first view of it suggests to my mind. The questions to be asked are indeed numerous, nice, and intricate. Theoretical deductions will not assist us; trading

were numerous, but

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of Ireland have overof Great Britain to avert ld that " nothing thort we relief!

e Irish Parliament, to essent upon a subject so e in all its connections whole consideration is gooms, and it is the into an early, kind, and

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ing establishments, regulations of commerce, and the whole system of revenue, are involved in the proposition. A principal spring or wheel of a complicated clock-work may be deranged; but to turn the key round upon the instant with violence, would tend only to demolish all the component parts; if we value the machine, we should previously examine it.—When I state my reasonings to your Lordship, I shall be better understood.

I do not wish to carry back your attention to the days of Prince Fitz-Murchard or Earl Strongbow. It would give me little concern if the histories left by Giraldus Cambrensis, Hoveden, and even Mathew Paris, had been buried with the historians;—nor do I feel anxious to bring to light the ancient statutes and ordinances of Henry the Third, Edward the First, and other early reigns, supposed to be made for the purpose of binding Ireland. The antiquated discussions upon the fact of conquest; at what particular point the rights of the conqueror are restricted by the laws of nature and reason; whether the principle of subjugation can extend

to

to any exorbitancy of power; and whether implied acquiescence constitutes a positive acceptance; are questions little calculated at any period of our history to promote any good purpose to either kingdom.

It is a political truth more material to be known, that happiness and strength should be extended through the constituent parts of an empire, as far as wise and beneficent laws can operate to that effect. It would next be easy to shew, that public happiness and strength are diffused in proportion to the plenty and convenience with which not only the natural wants of a people are supplied, but such adventitious ones as are superinduced by universal habit and industry: when this end is not attained to a certain degree, an empire may indeed exist, and may increase in numbers, but it will grow, like an unwieldy body, liable to dangerous and acute humours.

Whatever may have been the fystem of government adopted or accepted by Ireland, the recent and most interesting fact is, that she now complains of some distresses which she conceives

ower; and whether imtutes a politive acceptcalculated at any period te any good purpose to

h more material to be and strength should be nstituent parts of an emnd beneficent laws can It would next be eafy piness and strength are to the plenty and cononly the natural wants , but fuch adventitious: ced by universal habit end is not attained to pire may indeed exist, nbers, but it will grow, liable to dangerous and

been the fystem of gocepted by Ireland, the ng fact is, that the now reffes which the conceives

ceives to refult from that system. Those distreffes are possibly no more than may have refulted from temporary causes; -- from the late rebellion within the colonies, or from the calamities incident to war; but we know perfectly, that the complaint is founded in real fufferings. The first inference which would arise from this fact in any mind reasoning kindly towards a part of the empire, and discreetly in respect to the whole, is, that the Irish, as fellow-subjects, are entitled to every relief compatible with the general interests. Still, however, we decide without precision, and must draw the circumstances of the two countries to a nearer comparison, if we mean to form any uleful conclusion.

The most obvious remark which presents itfelf is, that Ireland, possessing, on a smaller scale, nearly all the natural advantages of Great Britain, and having, besides, in point of commerce, some others peculiar to her situation towards the prevailing winds, has yet in all ages been comparatively poor and distressed.

The reasons why this phænomenon has so long existed, and why Ireland has not hitherto

availed herfelf of the bleffings which nature feems to hold forth with a liberal hand, are variously affigned; and as they have generally received fome colour from popular and occasional appearances, there is cause to suspect that they do not reach the origin of the evil.

I have feen it somewhere remarked, that the madness of Ajax, who took a flock of sheep for his enemies, would be the wisdom of Ireland and that a principal cause of the poverty of the Irish was the system of their landlords, who, in defiance of the practice and prudence of all other nations, had preferred pasturage to tillage, and, by restraining the industry of the tenants, had reduced numberless families to the alternative of either leaving the kingdom or strolling about in beggary. Sir William Temple attributed the poverty and distress of Ireland to her plenty and superabundance. In another part of his works he takes notice, that the Dutch had turned over to the Danes the patriarchal trade of cow-keeping, for supplying them with lean cattle, and to the Polanders that of plowmen, for growing corn for their use, in order to reserve their own

ney have generally repopular and occasional to suspect that they do evil.

ere remarked, that the ok a flock of sheep for e wifdom of Ireland a of the poverty of the eir landlords, who, in d prudence of all other turage to tillage, and of the tenants, had es to the alternative of n or strolling about in Cemple attributed the and to her plenty and her part of his works Dutch had turned over al trade of cow-keepith lean cattle, and to lowmen, for growing er to referve their own

lands and their own people for better and more useful employments. Such, in fact, may be the fituation of the nations alluded to, but perhaps it is less the work of policy than of local. circumstances. At the same time, if we even should admit that a country which addicts itself. chiefly to grazing, or even to grazing and agriculture, will generally be poor, we do not describe the case of Ireland: it has not been the fystem of the Irish merely to support herdsmen. and shepherds by grazing, nor to raise cattle to be fent in flocks to distant countries; but they, employ not a conful citizens in a variety of manufactures, as which the simple occupations first, alluded to furnish only the materials. It is still, however, to be remembered, that the mere necessaries of life are raised by the labour of a very. small proportion of a people; artificial wants and habitual luxuries must be introduced, to occupy, thale in manufactures who are not engaged in agriculture, and to promote a general induftry, interchange, and circulation through the state.

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Dean Swift, who ascribed the poverty of his country to a multiplicity of causes, and amongst others, to a radical error in the whole fystem of Irish leases, to the avarice of landlords in drawing fevere rents, and to the undue encouragement of grazing, admitted also that there was a want of an industrious disposition among the people; but he attributed that want to the restraints laid upon their commerce, and to the discouragement of manufactures, which had made them mere hewers of wood, and drawers of water, to their neighbours. Under this impression, he was wont to quote a verse from the Book of Exodus: - Ye are idle, ye are idle, cried Pharaoh unto the children of Ifrael; go therefore now and 66 work; for there shall no straw be given you, " yet shall ye deliver the tale of bricks."

It is a fimilar reasoning which has produced the application now before us. And if in our own days we were to state to an Irish gentleman the long continued poverty and idleness which have prevailed over so large a proportion of his countrymen, he would probably answer,

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cribed the poverty of his y of causes, and amongst or in the whole fystem of e of landlords in drawing ie undue encouragement o that there was a want fition among the people; ant to the restraints laid nd to the discouragement h had made them mere awers of water, to their is impression, he was m the Book of Exodus: idle, cried Pharaoh unto ; go therefore now and no straw be given you, tale of bricks."

ng which has produced fore us. And if in our te to an Irish gentleman erty and idleness which arge a proportion of his robably answer,

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## [ 147 ]

" All this may be true; but the monopolizing " spirit of our Sister Kingdom is the cause of it. "That spirit exercising itself upon Ireland in a er very early state of her civilization, nipped her " disposition to industry, and indeed made it impossible for her to become industrious. In the very infancy of our country, and whilft we were contenting ourselves with the expor-" tations and fale of our cattle, you made an act " (b) to prohibit those exportations. We next gave our attention to the increase of our sheep, " in order to export wool; but you forthwith (c) 66 prohibited the exportation of wool, and made " it subject to forfeiture. We then endeavoured " to employ and fupport ourselves by falting coprovisions for fale; but you immediately (d) " refused them admittance into England, in " order to increase the rents of your lands, " though you thereby increased the wages of " your labourers. We next began a woollen " manufacture; but it was no sooner established (b) 8 Eliz. cap. 3. (c) 13 and 14 Car. II. c. 18. (d) 18 Car. II. cap. 2.

U 2 " than

than deftroyed; for you prohibited (e) the exreportation of manufactured woollens to any
other place than England and Wales: and
this prohibition alone is reported to have
forced 20,000 manufacturers out of the king-

"The Navigation A& (f) had unwittingly but kindly permitted all commodities to be imported into Ireland, upon the fame terms as into England: but by an a& (g) passed three years afterwards, the exportation of any goods from Ireland into any of the Plantations was prohibited: and as if that had not sufficiently crippled the benefits given by the Navigation A&t, we were soon (h) afterwards forbid to import any of the enumerated commodities from

too was much enforced by subsequent acts, and the list of enumerated goods was much in-

66 the Plantations into Ireland. This restriction

66 creafed.—I 'ay nothing of your regulations re-66 specting glass, hops, fail-cloth, &c. and

(e) 10 and 11 William III. cap. 10.

(f) 12 Car. II. cap. 18. (g) 15 Car. II. cap. 7.

(b) 22 Car. II. cap. 26.

ee other

ou prohibited (e) the exflured woollens to any gland and Wales: and e is reported to have flurers out of the king-

Act (f) had unwittingly all commodities to be imposed to be imposed three exportation of any goods y of the Plantations was that had not sufficiently given by the Navigation afterwards forbid to imposed by subsequent acts, and ted goods was much ing of your regulations reps, fail-cloth, &c. and

(g) 15 Car. II. cap. 7.

III. cap. 10.

ee other

" other inferior barriers and obstructions to our " commerce: we subsisted under all this, and " under a drain also, which has gradually in-" creafed upon us, by remittances to our own " absentees, Englith mortgagees, government 66 annuitants, and other extra-commercial purof poles, to the amount of half a million sterling " annually. And though we retained no trade " but in linen and provisions, the latter has " been under a three years prohibition, during " which period we loft the principal market for our own beef, though three-fourths of our 44 people were graziers. Many of us indeed c. " ried on a clandestine trade, and it was essen-" tial to our support; but that too has been lately " checked, first by the revolt of the Colonies, " and now by the war with France and Spain. " Our annual remittances and debts to Great " Britain now increase with our distresses; our " fubscriptions for loans have been lately filled " from Great Britain; our estates, when fold, " are purchased by Englishmen; our leases, when they expire, are raised by absentees; the

or drain is become greater than all our means can

" fupply;

" fupply; our manufacturers find little demand " for their work, the farmers fell their produce se with difficulty; our land rents indeed are esti-" mated at near three millions sterling, but our " landholders will foon be obliged to reduce " them. We allow that feveral of your restric-" tions upon us have lately been much foftened " or modified, but the want of an annual " profit in our intercourse with Great Britain equal to our remittances still prevails, and is every hour more felt. By the unfortunate si fituation of the Colonies, we have lost even " our old refuge in emigrations .- After hav-"ing for many years taken British manufac-" tures, to the annual amount of perhaps two " millions sterling, we are for the present re-"duced to non-importation agreements, as a " measure, not of expediency, but of necessity. " It would have fuited the generofity of our feel-" ings, and the affection which we bear towards " you, to have made our representations in bet-" ter and more peaceable times; but you see that cour circumstances are urgent, and that your " recent indulgencies are infufficient. We deee fire urers find little demand mers fell their produce nd rents indeed are estiillions sterling, but our be obliged to reduce feveral of your restricely been much foftened e want of an annual irse with Great Britain es still prevails, and is . By the unfortunate nies, we have lost even nigrations .- After havaken British manufacamount of perhaps two are for the present reation agreements, as a liency, but of necessity. ne generofity of our feelwhich we bear towards r representations in bettimes; but you fee that urgent, and that your e insufficient. We de-

" fire

"fire therefore a free trade, otherwise our di"fresses must, if possible, increase, and the
"conveniency of our ports will continue of no

of more use to us, than a beautiful prospect to a

" man shut up in a dungeon."

There is nothing in the imaginary detail here offered to your Lordship, which has not been stated to you in better words, as often as you have had occasion to converse with friends who wish warmly towards Ireland, and are moderately acquainted with the principal features in her situation; and as every complaint of human hardship is entitled either to a resutation, or to some redress, we are next to consider what answer might be given to the allegations now before us.

Believing, as I do, that in these days of general science and liberal disquisition, the respectable and leading men in this kingdom (of which description there is a large proportion) are unlikely to inclose themselves within the rusty and rugged armour of Monopoly, I think it possible that their first impressions might be to the following effect:

66 Many

44 Many of the regulations here complained of " relate to England's internal commerce, and " may be matters of regret to Ireland, but can-" not afford any just cause of complaint :-- other " circumstances may be admitted, to the extent " flated; but we should hesitate before we ad-" mit the causes to which they are ascribed : we " might examine, for instance, merely as a 44 question of commerce, whether before and " during the late embargo on the usual exports " of provisions to France and Spain in time of " peace, more extensive, fafe, and profitable " markets were not opened and encouraged; by " which the price of the commodity, and freight, " and the quantity of specie were increased .-"The emigrations too which are alluded to, " as well as some other effects of national di-" firefs, were occasioned, perhaps, by the in-" crease and injudicious modes of land-rents, " which were thought grievous fixty years ago, 44 and have been generally advanced near one-" third fince.-With respect to the larger ques-" tion, we will neither criminate nor justify the " fystem of our ancestors. The fact is, that, " aided

tions here complained of nternal commerce, and ret to Ireland, but canife of complaint :-other admitted, to the extent hesitate before we adh they are ascribed: we instance, merely as a e, whether before and rgo on the usual exports e and Spain in time of e, fafe, and profitable ned and encouraged; by commodity, and freight, specie were increased .-which are alluded to, r effects of national died, perhaps, by the ins modes of land-rents, grievous fixty years ago, ally advanced near oneespect to the larger ques-

criminate nor justify the

ors. The fact is, that,

" aided

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" aided by their general system and progressive 66 industry, the commerce of Great Britain has 66 flourished, and continues to flourish. We are " forry that her Sifter Kingdom has not kept se pace with her. That she has not done so, is se perhaps owing chiefly to the frequent interference of civil distractions, and to other 66 causes so forcibly described by Dean Swift, as 66 bearing hard on the industry of the middle and " lower classes of the people. We have already 46 given proofs of our conviction, that our inte-" rests are in a great degree mutual. We wish " that Ireland may be affisted, but we defire, that before proceedings are adopted to reverse 46 all the fultem purfued by wife statesmen during " two centuries, due information may be obtained, and due discretion exercised. In the 46 general anxiety to affift Ireland, it must appear 46 to be as little her interest as ours, to give any " fudden shock or precipitate revulsion to the course of British trade, commerce, and revese nue. Let the legislatures of the two countries 46 act with dispatch, but let that dispatch be suided by a previous and competent know-X 66 ledge

#### [ 154 ]

te ledge of all the operative and interesting cir-

44 It is not possible, in the nature of com-

of the subject, what can be meant, or ought to be meant, by a free trade; and till the pro-

of position has been discussed and ascertained,

"between well informed and well intentioned

es men of the respective countries, it must vary

ee in every point of view that we can place it.

46 r. Do the people of Ireland understand, by
46 what they ask, the power of exporting their

ec own produce to any foreign country, wherever

they can find the best market, except only the

countries which may at any time be at war the with their Sovereign?

" 2. Do they imply the power of drawing

"fuch goods and confumable commodities as they may want, from any country where they

44 may best purchase them?

46 3. Do they wish to be allowed a commerce

66 Africa, free from the restraints to which it

Arrica, free from the restraints to which it

er fens

tive and interesting cir-

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in the nature of comhout a full investigation can be meant, or ought trade; and till the procussed and ascertained, d and well intentioned countries, it must vary that we can place it. Ireland understand, by ower of exporting their reign country, wherever

the power of drawing amable commodities as any country where they a?

market, except only the

at any time be at war

ne allowed a commerce the West Indies, and restraints to which it the 18th of his pre[ 155 ]

66 fent Majesty extended their power of export-

4. Do they mean to ask a free trade to Great Britain, their manusactures and pro-

44 duce, when imported into this country, being 45 fubject to no other duties than the like ma-

" nufactures and produce of our own?

" 5. Do they mean a repeal of particular re" ftrictions, which the relative circumstances of

the two countries may, in their opinion, no

66 longer make requifite?

"Under all or any of these propositions, there are many points of nice and difficult

confideration. What regulations or burdens

se are meant to be proposed, analogous to what now prevail, in regard to the manufactures,

imports, and exports of Great Britain? What

es prohibitions respecting the export of certain

" raw materials What arrangements in respect

to our diffant possessions and factories? Other

" fubjects of discussion will arise, and some upon

" nice and intricate points of commerce, in-

66 volved as it happens to be, in confiderations of

" revenue, and in the maintenance of the public

X 3

expence,

expense. We do not know, that emulation 46 among manufacturers and merchants is mif-" chievous either to them or to the state: We 44 do not know that the enterprising industry and " increasing wealth of Lancassire have tended to obstruct, instead of promoting those of York-" fhire: We do not know that the flourishing of Glasgow in her commerce, is any detriment either to Liverpool of Briftol; We do not know that the prosperity of the staple manufacture of Ireland has lessened the advantages of a fimilar manufacture in Scotland. We se admit at least that such competitions furnish employment, produce riches, and encourage se population for the general happiness and frength of the empire; and we trust that there will be demand and trade enough in the world for the industry of us all: But we must repeat, that if unadvised measures are adopted, they se are likely to affect the prosperity of the British commerce, without promoting that of Ireland.

If it should be the disposition of the respectable and leading men of Great Britain to feel such sentiments

ilpolition of the respectable Great Britain to feel fuch **fentiments** 

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fentiments and to hold fuch language, it is beyond a doubt that much farther information might be collected from them; and it feems impracticable to advance without their aid and advice.

There are many theorems of trade which are plaufible on paper, yet it may be impossible for trading nations to adopt them. Maxims being too narrow to embrace all the combinations of human events, political operations must often be influenced by circumstances.

It is an old, but not the less fallible principle of state-policy, that whoever is the cause of another's advancement, contributes to his own diminution. The opposite position is oftener applicable to the respective situations of merchants and mercantile bodies, or of commercial nations. It is now well understood that the flourishing of neighbouring nations in their trade is to our advantage, and that if we could extinguish their industry and manufactures, our own would languish from the want of emulation and interchange. This reasoning is, or sught to be, still better understood with respect to different parts of

the same empire. If we are capable of looking beyond the extent of a fingle shop-board, we cannot confider the Irish as rivals in interest, even though they should become our affociates in lucrative pursuits. Mr. Davenant, who had some jealousies respecting their progress in particular branches of trade, and who, in the close of the last century, recommended the bill to prevent the export of their woollen manufactures, was still extremely doubtful as to his own reasonings, and appears to have admitted a polition current in the speculation of those days, " that the " lucrum ceffans of Ireland is the damnum emergens " of England." Sir M. Decker, who wrote in a subsequent period, and upon some points with fingular ability, was clearly of opinion, that the restraints on the Irish woollens contributed, in their effect, to diminish the foreign trade of Great Britain. He describes monopolies as a species of trade-tyranny, whereby the many are oppressed for the gain and good pleasure of a 66 nopolized trade extended to the degree of a " free one." We, in our abundant wisdom, " pay

me our affociates in luavenant, who had fome r progress in particular tho, in the close of the ded the bill to prevent

llen manufactures, was s to his own reasonings, itted a position current

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upon fome points with ly of opinion, that the collens contributed, in a the foreign trade of ribes monopolies as a

whereby the many are nd good pleasure of a he observes) was a mo-

led to the degree of a our abundant wildom, " pay [ 159 ]

whilft large classes of our fellow-subjects are made unable to contribute more than a trifle to the general support."——" They exist, indeed, under the protection of fleets which cost them not a doit; we contrive to starve them without expence, and ourselves with; we drive one part of our people out of trade by monopolies,

part of our people out of trade by monopolies, and the other by taxes. We bleed ourselves

almost to death, and think to recruit our spitrits by devouring millions of famished fellow-

fubjects: thus, by excel of cunning, we make

the ruin general."

There is a modern anecdote of a Dutchmarl, who was employed to fettle the woollen manufacture at Abbeville, and stipulated that no work of the same kind should be carried on within thirty leagues. This might help to introduce and give stability to an useful and expensive manufacture, such as in the event that of Abbeville has proved. When, however, the advantages are once settled, and the art in question generally known, such a monopoly may indeed give a perfonal advantage, but it must operate to the detri-

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ment of the whole circle which is furpt by its radius. Particular merchants or manufacturers, as well as particular districts, may, as in the instance just mentioned, derive a reasonable advantage from the exclusive possession of new branches of trade; but when those branches have fairly taken root, fuch advantages bear hard on other merchants, manufacturers, and districts, and operate powerfully against general emulation, and the interests both of commerce and of the state. It seems demonstrable, that the export of native manufactured commodities from any one part of the King's dominions, must be advantageous to the whole, whenever the burdens and duties are so regulated as to leave no exclusive advantage; for that again would operate as a monopoly.

Subject to the last remark, it is farther demenfitrable, that Great Britain loses whenever Ireland is deprived of my reasonable gain.—And with respect to the situation of the latter for the western navigation, we know that it is the interest of a dominion to carry on her commerce, from whatever corner she can conduct it to the best

mark, it is farther demenain loses whenever Ireland donable gain.—And with on of the latter for the e know that it is the inocarry on her commerce, the can conduct it to the

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best advantage; and it would be thought a gross absurdity in the City of London, if because Bristol is so situated as to have an advantage in the Irish trade, the former should desire to have the port of the latter shut up.

In all these reasonings, the commercial and political interests are inseparably blended. When the liberty of commerce is unequally enjoyed, one part of an empire may be in danger of becoming a burden to the other. An increase of support in aid of the common exertions, might in course of time result to Ireland from the advancement of her trade, and from the produce of duties, analogous to those of Great Britain.

It is fornetimes found, that a liberty to export manufactures, increases the produce of raw materials beyond the demand of the particular manufacture; and from the experience of the linen trade, it might be doubted whether less woollen yarn would be experted to Great Britain by Ireland, if the export of manufactured woollens were less restrained; in which case the smuggling of raw wool to the continent of Europe might be checked. It is said that, the wool of the southern nations being tender, and that of the

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northern countries being harfis, it is of great intoportance to both to obtain British or Irish wool, which, like a middle quality, unites equally with the two extremes, and produces an excellent cloth, that rivals our own.-It is the computation of many difinterested writers on this fubject, that one pack of Irith wool works up two packs of French wool, which would not otherwise be saleable; and Sir M. Decker labours much to show, that the benefit resulting to England, by every pack of wool manufactured in Ireland, instead of being run to France, amounts to fifty-fix pounds sterling; which indeed he founds upon an estimate, that one-third of what Ireland gets centers at last in Great Britain. It must still be observed, that no extent of the woollen manufacture can be expected to prevent entirely the exportation of the raw materials, the demand for which is such as to elude all the contrivances of law, and all the vigilance of coastofficers even in Great Britain; and this is analogous to a remark of Mr. Locke's, that "it is " death in Spain to export money, and yet they " who furnish all the world with gold and silver, " have least of it among themselves; trade " fetches

1 harfir, it is of great intein British or Irish wool, quality, unites equally and produces an excelr own .- It is the comerested writers on this of Irith wool works up ool, which would not d Sir M. Decker labours enefit refulting to Engwool manufactured in run to France, amounts ing; which indeed he that one-third of what ft in Great Britain. It that no extent of the be expected to prevent f the raw materials, the as to elude all the conthe vigilance of coafttain; and this is analo-Locke's, that " it is

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fetches it away from that lazy and indigent
feeple, notwithstanding all their artificial and
forced contrivances to keep it there; it follows
trade against the rigour of their laws, and
their want of foreign commodities makes it
openly be carried out at noon-day."

I must however again observe to your Lordship, that all these theorems of trade, however plausible they may appear on paper, must be received subject to much previous examination, and a diligent discussion of all collateral circumstances. We are not to proceed with that shortsighted wisdom which may enable us to shun the mere difficulty of a day; still less are we, upon a sudden outcry, which like other commercial complaints may be fallacious or ill-sounded, to make a sudden revolution in all the practical system of our trade; and upon the spur of a moment to overturn a plan of commerce and revenue which has been the work of ages.

We are to proceed upon the principle, that what we are to give shall be for the good of the whole: Ireland is a jewel to our crown, and not a thorn in our side. The point is, to know what solid assistance can be given, and in what

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## [ 164 ]

form it can best be given. When men talk of an union to be completed between two great nations, as the cure of all their ills, they talk rashly, and like the state empiric described to your Lordship in my first letter. The case of Scotland was different in every point of view, and the benefits resulting to her by the act of union do not apply to the present consideration. There can be little doubt, that, in the present instance, the separate legislatures of the two countries are fully equal to all the difficulty :- we shall sufficiently know, from a cordial and temperate communication with Ireland herfelf, what specific measures will be of service to her: we shall know too, from the information to be collected at home, what measures may be adopted with a due regard to the general interests of commerce. We are not to subject ourselves to the remark left by Dean Swift, who fays, that in his time, when any thing kind had been intended towards Ireland, the was invariably treated like a fick lady, who has phyfic fent by doctors at a distance, strangers to her constitution and the nature of her difeafe,

en. When men talk of d between two great natheir ills, they talk rashmpiric described to your ter. The case of Scotvery point of view, and her by the act of union nt confideration. There , in the present instance, of the two countries are iculty :-we shall sufficidial and temperate comd herself, what specific rvice to her: we shall ormation to be collected es may be adopted with eneral interests of comsubject ourselves to the wift, who fays, that in ig kind had been intende was invariably treated physic sent by doctors at

her constitution and the

It may even deserve enquiry, whether the unqualified grant of every thing that human ingenuity can bring within the description of a free trade, would have the effects expected, or convey the relief which is wanted and intended. It was once supposed, that because the importation of Irith cattle into England had been prohibited, with a view to advance the rents of English landlords, and the interests of the feeding countries, the suspension of that measure might be of use to Ireland: this was accordingly tried, and nearly within our memory; but it was a matter of great offence to many of the Irish inhabitants, ,who relisted the exportation; few cattle, therefore, were brought to Great Britain, and those were chiefly lean.

We should recollect, that though Ireland has at all times had full liberty to manufacture goods for her own consumption, the consumers have hitherto found it easier to purchase from England many articles both of luxury and convenience, than to make them at home. That jealousy must be very lively indeed, which, contemplating this circumstance, can derive difquietude from such reasonings, as that a people

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fhould fuddenly run away with an extensive commerce, because they are admitted to a participation of its advantages.

The change is more difficult from indolence

to industry, than it is from labour to ease; and it is forcibly observed by Mr. Hume, that "when one nation has got the start of another in a trade, it is very difficult for the latter to gain the ground which she has lost, because of the superior industry and skill of the former, and the greater stock of which its merchants are possessed, and which enables them to trade for so much smaller profits."

Amidst the difficulties which time, and the fostering attention of this country, alone can enable Ireland to overcome, it deserves remark, that she has little coal, is ill provided with wood, and is nearly without inland navigations.

—In short, the constitution and establishment of a slourishing commerce imply a well regulated order through the nation, a steady and effective police, habits of docility and industry, skill in manufactures, and large capitals in trade; all which can be the result only of a continued and gradual progress, aided by a combination of other favouring circumstances.

difficult from indolence in labour to ease; and by Mr. Hume, that of the start of another ifficult for the latter to a she has lost, because and skill of the former, of which its merchants a enables them to trade offits."

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No prudent man, however fure of his principles, will venture to iffue prophecies upon the course of human events; but I see much solid ground to hope that an amicable discussion between the two kingdoms, promoted with activity, moderated by temper, and guided by discretion, may tend to convey essential benefits to Ireland, without any permanent disadvantage to Great Britain. I am unwilling to think, for a moment, that the falutary essentials of such a discussion may be frustrated by popular impatience and precipitation.

I shall subjoin \* to these Letters a Table of English Acts, respecting the trade to and from Ireland; and also an account of some particulars respecting the Course of Exchange between Dublin and London, the estates of absentees, the debt of Ireland, and the revenue and expences of the Irish Government. I happen to have these papers in my possession, and they seem at least sufficiently accurate to be of some assistance to your Lordship in the consideration now before you. I am, &c.

<sup>\*</sup> Appendix, No. I, II, III, IV, V.

Rem populi tractas ? Quid deinde loquere ? " Quirites ? Hoc puto non justum est ; illud male ; rectius istud."

Greenwich, Jan. 17th, 1780.

SEEING occasion to make some additions to the preceding Letters, I have once more the honour of addressing myself to your Lordship; and shall proceed, without regard to formal method, or other connection than that in which the Remarks to be submitted to you present themselves to my mind.

When an Englishman submits himself by name to the public observation, as a writer on the prevailing weaknesses and inherent virtues, the apparent embarrassments and possible exertions, the missortunes and resources of his country and his cotemporaries; he ought to be aware, that he is stepping out of his ordinary sphere into a perilous path:—He ought to know, that integrity of motives, though a good protection in the wilds of poetry against wolves and lions, is a very vulnerable armour in the field of politics.—He must know, if he

inde loquére ? "Quirites ! d male ; rectius iflud."

knows any thing, that, amidst the various characters of which a free, active, and enlightened nation is composed; amidst the multiplicity of pursuits, caprices, concurrences, and disconnections, by which those characters are influenced, every public effort stands exposed to much public misconstruction.- I have somewhere feen an account of a Mongall chief, who was fo defirous to attract observation, that he built a large bridge on the fummit of a mountain, near the road leading from Petersburg to Pekin, in the hope that all paffengers would ask the name of fo strange an architect .- The ambition was innocent, and might probably be gratified in Mongalia, without producing a fingle witticism, or one mortifying remark.-But, at this end of Europe, names are not so cheaply circulated; and it must be some better motive than mere vanity, which can induce any prudent man to obtrude himfelf even into a o title-page. He may wish to support the of those, who have attempted, at dispi riods, to refeue political discussions freis mous licentiousness; his motives and

amidst the various chaactive, and enlightened nidst the multiplicity of currences, and disconse characters are influffort stands exposed to

uction.—I have somef a Mongall chief, who ich observation, that he the summit of a moun-

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n architect.—The amnd might probably be ithout producing a fin-

ortifying remark.—But, ames are not so cheaply

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discussions freig motives and of action may be the defire of public approbation directed to the end of public prosperity; but he must forthwith be prepared either to encounter, or to bear, all the constitutional petulance, splenetic disparagement, and malevolentinvectives, as well of those who cannot, as of those who will not, understand him.

There are some men, who think that the ceremonies subsequent to conviction are the only important and enviable part of a judge's office:

—The truth is, their faculties, incompetent to any rational or argumentative deductions, naturally lead them rather to decide than to examine: and they pronounce judgment, therefore, without scruple, though they are utterly unable to go through the preliminaries of a trial. These men are gentle readers, and merciless critics.

Others again are so formed, that their favourite subjects in painting are, the flaving of Marsphere plague at Athens, the massacre of the
knows and the martyrdom of St. Lawprotection

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"Curdles their blood, and makes it heavy
"thick:"

when men of this disposition apply themfelves to political subjects, they receive every cheering communication with an austere coldness bordering on disgust, and treat every inventory of prosperous or promising circumstances as the section of an irregular brain.

Last, and least worthy to be mentioned, there will be some characters, in the mass of mankind, so incurably perverted, so inveterately warped (whether from natural defect, or by their own industry, is immaterial), that they reject even all semblance of candour, and every pretension to moderation. Estimating others by themselves, they ascribe all generous exertions to interested motives, and construe the language of plain sense into the inventions of a designing heart: holding themselves forward in all the glaring parade of assumed, and perhaps real, superiority of talents, they can twist and torture their saculties, in order to bear down the honest

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efforts of humbler minds. These men are governed by a spirit of political intolerance, and will bear no creed of national salvation, unless the bulle, which prescribes it, is issued by themselves. With a bigotted and proscriptive spirit, they can construe every overture of union into an act of hostility; with a solemn and pompous plausibility, they can convert every demonstration of resource into an admission of distress. It is their system to cover the naked simplicity of truth under shreds and patches of borrowed declamation; to substitute filly sarcassms in the place of folid reasoning; and to convert public discussions into mean personalities.

Such were the speculations of my mind when I first launched this publication into the world; and I now feel a pleasure in confessing that they have proved groundless, or at most have been verified in instances, either so insignificant, or so explicable, that they do not merit to be farther mentioned or regarded.—I feel a pride too in recollecting, that I have told serious and unflattering truths to my cotemporaries of every party and denomination; that those truths have

had a quick and extensive circulation, both in Great Britain and in Ireland; and that they have been received with general candour, and with an indulgence much beyond what I could have claimed in justice, or even in favour .-The impression of what I have farther said may, and perhaps ought, to be perishable and tranfient:-Before, however, it is configned to oblivion, and whilst it continues to draw an existence from the interests of the day, I wish to avail myself of fuggestions, received both through public and private channels, which deferve respectand attention .- It was strictly true, that I wrote without the advantage of official intercourse or official information.-The intelligent and liberal communications, as well of friends, as of others whom I am not fortunate enough to call by that name, will now enable me to explain and enforce fome material points; and this I shall do, without any mixture of controverfy, which, in every shape and sense, I defire to avoid.

It is related of the Spartan Cleomenes, that, on some occasion of a long and laboured fpeech re circulation, both in eland; and that they general candour, and beyond what I could or even in favour .-have farther faid may, perishable and tranit is configned to obnues to draw an existf the day, I wish to ions, received both channels, which de--It was strictly true, advantage of official rmation.-The intelnications, as well of I am not fortunate me, will now enable fome material points; nout any mixture of ery shape and sense,

tan Cleomenes, that, long and laboured fpeech

speech being addressed to him, in order to engage his concurrence in a great war, he gave this answer: "The exordium entirely escaped " my attention; nor have I any recollection of "the reasonings which followed it; and as for " the conclusion, I feel no disposition to adopt " it."-I feared, and indeed forefaw, that the first Letter in this collection would meet with a fimilar face on the part of those to whom it relates.-In lamenting the predominancy of party spirit, and the disunion of able men, it was the honest wish of my mind to enforce the importance of joining the compacted weight of national talents, and national virtues, to the velocity and energy of the executive power: But it required only a superficial view of the age and country in which we live, to know, that when popular divisions act and operate with a certain degree of permanence and effect, there must have been found and folid materials in the first composition of each; and that those materials must have cemented by habit and the course of years. Opposite bodies of men, practised in struggles and competitions, may become at

length fo utterly irreconcileable in their views, passions, sentiments, and whole system of conduct, that though a pressure of circumstances may disperse or annihilate the one or both, no possible event can unite them to each other.

If, however, there is reason to lament, that the exertions of this country must still continue, from the want of a general co-operation, to be in some degree retarded in their course and weakened in their effect; there is, on the other hand, good reason to hope, that the war, which called for that co-operation, is, in the progress of events, become less formidable. The truth is, the contentions of empires, and the transactions of extensive wars, exhibit, only on a larger theatre, all the reverses, disappointments, and uncertainties, which are feen among individuals at a gaming-table. The house of Bourbon feized the hour of our embarrassiments, and came upon us like an armed man in the night, in the hope of crushing us for ever: they came with all the greatness of collected strength, with the confidence of certain victory, with the foretaste of an early triumph. We were for a time 6 1

them to each other. eason to lament, that the ry must still continue, eral co-operation, to be ed in their course and there is, on the other pe, that the war, which tion, is, in the progress formidable. The truth empires, and the transars, exhibit, only on a verses, disappointments, h are feen among indie. The house of Bourour embarrassinents, and rmed man in the night, ng us for ever: they ess of collected strength, f certain victory, with triumph. We were for

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a time in the crisis so well described by the Roman Poet;

Ad constigendum venientibus andique Parnis,
Omnia quum belli trepido concussa tumultu
Horrida contremuere sub altis atheris auris;
In dubioque suit sub utrorum regna cadendum
Omnibus humanis esset terraque marique.

But the balance of power (hitherto the perpetuum mobile of politics) still remains suspended; it is still a doubt whether the combined enterprize of France and Spain will, in the refult, enable them to pass the just and proper boundaries of their ambition. The faith of nations, indeed, has fuftained a shock, which is hereafter likely to introduce the dangerous and dostructive system of an armed peace throughout Europe: nor is it possible that a conduct so baneful to the general interests of mankind, should not, in due season, draw the attention and interference of other established empires .-In the mean time, the events of the war are thus far glorious to Great Britain, and in the whole not favourable to her enemies. That provi-

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dence, which over-rules human machinations by fecret and undifcovered springs, does not always give the race to the swift, nor the battle to the strong: Its blessings, however, conveyed as they are through second and subordinate instruments, are to be sought by the diligent use of our own faculties; and we are to expect the divine protection only in proportion as we exert ourselves, in a just cause, to deserve it.

Under these, or similar impressions, I offered, in my fecond Letter to your Lordship, every consideration that occurred to me upon the circumstances and conduct of this war. I do not now wish to retract, nor am I able to enforce any thing therein stated .- But, as the exertions to be made, depend, both for their extent and duration, on the national resources, which form the subject of the third Letter; and as that Letter goes into the discussion of ponderous and complicated interests and accounts, I shall here avail myfelf of fuch farther information as I may possess. Nor can it be cause of severe reprehension, if in such variety of matter I should have fallen into fome inaccuracies, both of expreffion Lordship, every consider-

e upon the circumstances r. I do not now wish le to ensorce any thing as the exertions to be or their extent and duresources, which form the Letter; and as that sussion of ponderous and accounts, I shall here arther information as I it be cause of severe reariety of matter I should naccuracies, both of ex-

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pression and of fact;—so far as I am aware of any such, I now mean to correct them.

When I stated (a) that our taxes are not hitherto found to cramp the maintenance of the poorer class, so as to diminish the useful population of the country, and that this island, under all her burthens, does not exhibit any fymptom of internal decay; I confess that I considered the notion of any progressive decrease in the numbers of the people as a phantom (b), which has in all ages haunted the joyless imaginations of some fpeculative men, but which has not at present any solid existence. - And accordingly, I founded several other remarks (c) upon the old-fashioned estimate of eight millions of inhabitants within Great Britain .- Dr. Price's Observations on the Populousness of England and Wale: had at this time escaped my notice; but, like his other works, it deserves the serious attention of every man, who wishes to examine the circumstances of these kingdoms, though he may neither ad-

(a) P. 109, 110. (b) P. 8.

(c) P. 82. 109. 113, &c.

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mit all the premises, nor consequently adopt all the conclusions.

Questions respecting the populousness of different districts of the earth, at different periods of time, may lead to endless researches of curiofity and amusement; but they are valuable only in proportion as they produce discussions to ascertain the causes of the decrease and increase of the species, that mankind in general may derive profit from the intelligence; or fo far as they enable particular nations to form a due eftimate of their own actual fituation, and the virtues or defects of their government,-With regard to natural causes, it is not found that there has been any universal difference discernible among the human species in the history or experience of ages subsequent to the deluge. But particular national causes, so far as they can be supposed to operate, afford some presumptions in favour of modern population.-This country has not been afflicted by pestilence within the memory of man; and the discovery of inoculation has averted the malignity of another 1

e populousness of difn, at different periods ess researches of curiut they are valuable produce discussions to decrease and increase ind in general may delligence; or fo far as ons to form a due efial fituation, and the r government,-With is not found that there difference discernible s in the history or exit to the deluge. But s, fo far as they can afford some presumpern population.-This Ated by pestilence withand the discovery of e malignity of another

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disease, which was fometimes nearly as fatal as a pestilence.

We are to look then to another class of causes, which operate very differently in different focieties. These are, the constitution and circumstances of the respective government, the manners of the people, war, and emigration. But after having fatigued ourselves with disquist. under each of these heads, we shall find, tha like many other questions of general policy, they may be supported by plausible arguments either way, and even by contradictory examples drawn from the supposed experience, and pretended records of nations. On the one hand, it will not be disputed, that civil liberty is favourable to industry and to agriculture, to marriage and increase. On the other, it may be afferted, that the populousness of France, and of other monarchies, appears to advance in larger proportions than that of freer nations; and the despotic empires of China or Japan may be painted out as the most populous districts in the known world .- Again, it may be faid, that simplicity of living, few inequalities of proper-

ty, fmallness of farms, and cheapness of provifions, are favourable to population:-But to this it may be answered, that, though these apparent advantages exist only in the first rudiments of fociety; yet they are amply compenfated in the advanced stages of civilization, when the aggrandizement of individuals, and the active and refined demands of luxury draw forth the exertions of ingenuity and industry, and promote that facility of subsistence, by which the increase of mankind is best encouraged.-It may indeed be true, that large and crouded cities occasion an annual waste and confumption of mankind, and exact a continual recruit from the country; but it will be stated, as some compensation, that the neighbourhood of fuch devouring cities is always well peopled, and possibly more productive than in proportion to the demand.-Still it may be faid, that the increase of public debts and of taxes, by occafioning an extreme difficulty of subfiftence, may alone press fatally on the populousness of the freest country under heaven; but we might fairly reply, that a possible cause does not imply

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and cheapness of provio population:-But to d, that, though these ft only in the first rudihey are amply compenges of civilization, when individuals, and the ands of luxury draw ngenuity and industry, ity of subsistence, by ankind is best encoue true, that large and an annual waste and , and exact a continual but it will be stated, hat the neighbourhood s always well peopled, tive than in proportion may be faid, that the and of taxes, by occaty of sublistence, may populousness of the ven; but we might cause does not imply



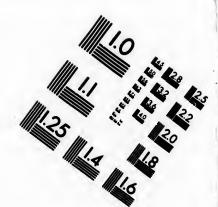
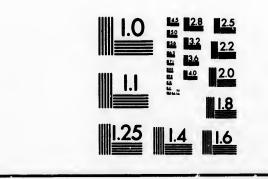


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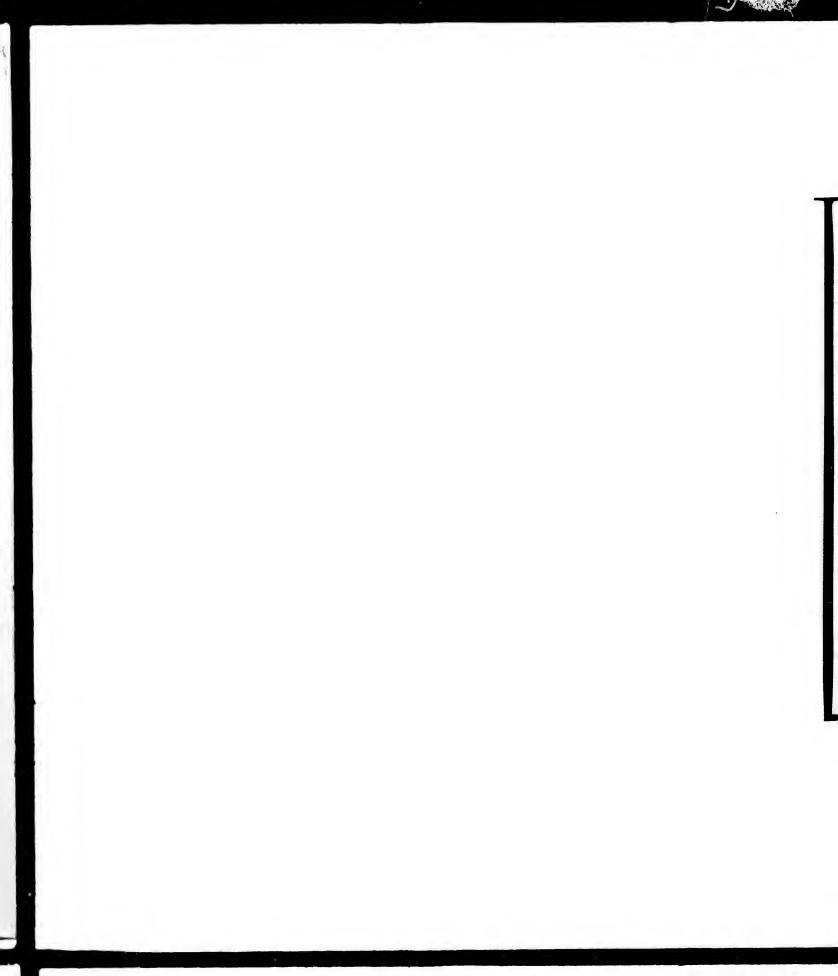
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an existing effect; and that the particular effects here alluded to certainly do not exist. Whilst we fee, in every corner of the kingdom, the progressive improvements of barren wastes into productive fields, it may be prefumed, that more food being raifed, there are more people to consume it. - Even wars and emigrations. though causing the actual expenditure of a certain number taken from the particular fociety, may be argued not to depopulate in proportion to that expenditure. For here too there is infenfibly fome reproduction created by the demand.-It is known from history that particular nations, under a regular and constant waste of war, regularly increased and multiplied. And, with respect to emigrations, we are affured, that those provinces in Spain, which fend the largest numbers of their people to South America, continue the most populous; -nor can it escape notice, in other states, that many, who emigrate, would have perished unproductive in the parent foil, though they prosper with little exertion in another country, and become fources of new commerce, wealth, and population

lation to the world.—In thort, the compensations of supposed disadvantages, in every human predicament, as well of nations as of individuals, are mixed and manifold; and thus it is, that first appearances, in great branches of political science, are often so deceitful, and always so disputable, that it is impossible to trust to the conclusions, which ingenuity and acuteness may find in general causes and abstract reasonings. The lights are so scattered, that a well intentioned mind may naturally take either side, or at least will check all hastly determination.

Enquiries then concerning the causes of population must not rashly be admitted to prove any thing, farther than they are supported by sacts. It is a sact of no decisive consequence, which shews only, that a particular village, district, or even a whole country, is more thinly copled than heretofore. It may be answered, that the inhabitants of towns in general appear to have increased in a greater proportion, than those of villages and cottages have decreased; it may be shewn, that emigrations from one part of the kingdom to the other, are often the

In thort, the compensantages, in every human lations as of individuals, it; and thus it is, that at branches of political eccitful, and always so epositible to trust to the pulty and acuteness may and abstract reasonings, ered, that a well intenlly take either side, or at determination.

be admitted to prove they are supported by to decisive consequence, at a particular village, country, is more thinly It may be answered,

towns in general appear greater proportion, than ottages have decreased; emigrations from one the other, are often the fore-

fore-runners of population to the whole country. We see wastes grow into villages, other villages into towns, and towns exceeding the boundaries of cities; and these again flourishing, and augmenting in strength, people, and opulence. We are not then to infer a general depopulation from partial inflances. The most decifive fact would be an actual enumeration of the whole people at flated periods; but, as enumerations are perhaps impracticable in great states. and in truth have not been attempted with regard to the country and periods now in question, recourse must be had to inductions from the comparison of collateral circumstances at different times: It is with this view probably that Dr. Price. though he lays much stress at the same time on many of the general reasonings above mentioned, states upon inferences drawn from Davenant's account of the Hearth Books, that the number of houses in England and Wales has decreased near one fourth fince the Revolution; whence he concludes, that the decrease of inhabitants has been proportionable, and professes to shew, that it has made a rapid progress during the last twenty years.

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These positions are maintained by other remarks felected from the bills of mortality and the excise books, which apparently afford presumptive arguments in favour of the point to which they are brought, but which, I am persuaded, would have been stated with much more hesitation, if there had been competent and fuller information within reach; I shall attempt at least to shew, among other matters in the separate note (d) annexed, that the selection of different periods from the same documents would equally imply an increased and progressive population.

The existing strength of a nation does not so much depend on the multitude of its inhabitants, as on the manner in which they are employed; yet it surely is of consequence not to admit, except on manifest proof, that the populousness of Great Britain is rapidly approaching to the level of that of Naples; and therefore I have been tempted to dwell upon a subject, which, however dry, cannot be unimportant.—I should not indeed have said so much in reference to a writer of less eminence than Dr. Price; but his

(d) See Appendix, No. VI.

conclusions,

ntained by other remarks of mortality and the excise by afford presumptive arthe point to which they, I am persuaded, would nuch more liestation, if not and fuller information teempt at least to shew, in the separate note (d) tion of different periods nots would equally imply live population.

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pendix, No. VI.

conclusions.

prehensions, even when drawn from a milapaprehension or misinformation, are so ingeniously stated, that they make an impression, which in such a case he certainly would not wish. Having rendered this due acknowledgment to his abilities, I owe a farther tribute to that liberality of mind with which he has communicated to me the knowledge of some of my own errors, at the same time that he differed from me, as to the principal positions, which I had wished to establish.

Much remains to be faid respecting the state of our population, and the presumptions to be collected from all the circumstances of our apparent strength and real exertions. But this would draw me from other considerations, and is in truth a subject, with respect to which mankind have differed, and will continue to differ in every period and in every country, where they have no actual enumerations to put an end to uncertainty and to force affent. We have seen, in our own time, a very able and learned dispute between Mr. Hume and Mr. Wallace on the populousness of ancient nations. The disposition of men has generally inclined towards the melan-

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choly fide of the question. Diodorus Siculus. who wrote in the age of Julius Cæsar, observes, that we must not form a notion of the populousness of ancient times from the desolation and emptiness which, in his days, prevailed in the world; and Montesquieu, speaking of Gaul from Cæfar's Commentaries, and of the supposed populousness of Rome, and other places, according to claffical accounts, concludes with a remark, that in our days the world has hardly a tenth part of the number of inhabitants, which it formerly had. Mr. Hume, in quoting the first of these passages, observes, that " the humour " of blaming the present and admiring the past " is strongly rooted in human nature, and has " an influence even on perfons endued with the " profoundest judgment and most extensive " learning."

In these times an empire is certainly not to be peopled, like the fields of Pyrrha or of Cadmus, with pebbles and dragons teeth. The population of modern states depends much on national virtues and wise institutions; and though we should avoid the extravagant and visionary prosperity of the Athenian, who persuaded himself, that every

re is certainly not to be E Pyrrha or of Cadmus, ns teeth. The populabends much on national s; and though we should I visionary prosperity of aded himself, that every ship,

#### [ 189 ]

ship, which entered the Piræum, came freighted with his property from a fortunate voyage; it is reasonable on the other hand to reject, except on the compulsion of clear and firm proofs, any positions tending to depreciate the supposed strength of our country, and of the springs which move it.

Sir William Petty's mixed education, and course of life, did not dispose him to involve plain sense in refined expression; but his natural wisdom, and chearfulness, led him to doubt and to controvert the gloomy speculations, current among his cotemporaries, relative to "the finking of rents, the decay of trade and commerce, the 66 poverty and depopulation of the kingdom, and " the rifing omnipotence of France." " Thefe, 66 with other difmal fuggestions, says he, I had " rather stiffe than repeat :" " They affect the "minds of some to the prejudice of all."-"An ill opinion of their own concernments renders men "- languid and ineffectual in their endeavours,"-"Upon this confideration, as a member of the 66 commonwealth, next to knowing the precise 66 truth, in what condition the common interest B b 3 er ftands

# [ 190 ]

es stands, I would in all doubtful cases think

the best, and consequently not despair, without

frong and manifest reasons; carefully examin-

ing whatever tends to lessen my hopes of the

" public welfare."-

"That fome are poorer than others ever was and ever will be, and that many are naturally

e querulous and envious, is an evil as old as

" the world.

"These general observations, and that men

66 eat, and drink, and laugh, as they used to 66 do, have encouraged me to try, if I could

do, have encouraged me to try, if I could also comfort others; being fatisfied myself,

66 that the interest and affairs of England are in

o no deplorable condition."

In describing the general circumstances of our revenue and resources, I never proposed either to argue, or to infinuate, that a suspension of commerce has not taken place to a considerable extent in this, as in every other commercial country, which has the misfortune to find itself in a state of war. It is evident, and indisputable, that the wars, in which we are engaged, have diverted many of the principal channels

all doubtful cases think ntly not despair, without asons; carefully examinlessen my hopes of the

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channels for the interchange of our merchandize and the extension of our trade. At the same time, it is matter both of remark and confolation, that the exertions of our countrymen, under all their disadvantages, have already opened various streams for a prodigious influx of wealth from the fources of our enemies. To which may be added, that less brifliant, indeed. but more regular profits are daily refulting from new, revived, and extended intercourses in Europe.-Now though our anxiety for the Customhouse returns, if they were even suffering a confiderable diminution, cannot stand in any competition with the essential interests of the war : yet it furely is a most heartening symptom to find, that those returns continue nearly unimpaired and flourishing. The average annual neat payments of the Customs into the Exchequer were for four years, ending in 1775, 2,503,353 %. -for the year, ending in 1779, 2,502,273 l. (0)

(e) The average annual neat payments of the Customs into the Exchequer for five years, ending in 2760, during the last war, were 1,855,334 l.—for five years ending in 1765, 2,076,735 l.; but allowance must be made for the produce of additional duries laid fince.

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To this great produce for the year 1779, the nev luty of 5 per cent., which commenced on the 5th of April last, contributed 89,230%. Exclusive therefore of the new duty, the neat payments of the year 1779 were 2,412,993 1.-And though the captures, derived principally from our spirited and excellent system of privateering, have also contributed much to the last mentioned sum, and are at best a species of forced and unnatural commerce; it must be allowed, that the balance of captures has operated, not only as depriving the enemy of refources, but as an increase of the national capital, and a subject of reproduction to the State.-This comparison of the Custom-house returns, if taken on the two periods least favourable to it, will fall little short of what I have just stated .-For example, the average annual neat payments of the Customs into the Exchequer, for eight years ending in 1775, were 2,535,723 l. For four years ending in 1779 they were 2,313,424 %. -the 5 per cent. new duty is deducted from the latter period; nor is any allowance taken for the drawbacks on tobacco paid in 1776, which were above 200,000 l. higher than the duties received that year on that commodity. Iř for the year 1779, the which commenced on , contributed 89,280/. he new duty, the neat 79 were 2,412,993 1.es, derived principally excellent fystem of printributed much to the are at best a species of commerce; it must be e of captures has opeving the enemy of reife of the national capioduction to the State.-Custom-house returns, iods least favourable to what I have just stated .ge annual neat payments e Exchequer, for eight were 2,535,7231. For 9 they were 2,313,424 /. aty is deducted from the ny allowance taken for

to paid in 1776, which

higher than the duties

it commodity.

If that strange anxiety of disposition, which leads some of us to turn with impatience from every glimmering of sunshine, should here suggest, that nevertheless the gross receipts of the Customs have, since 1775, fallen above a million and a half sterling per annum, the observation ought not to pass without notice:—

When the unhappy interruption of our trade with the Colonies took place, it was easy to foresee, that the Customs would, during that interruption, lofe the whole amount of the duties, which had been usually received on American produce, and would also suffer by a reduced importation of fuch European goods as merely passed through this country in their way to North America. - But as the greatest part of the American tobacco was always exported from Great, Britain with a drawback of the whole duties, and as the foreign goods fent from our ports to the Colonies also received a drawback, it would argue either a want of knowledge, or an inadvertence, or an intentional fallacy, if we should estimate the loss to the public from the groß receipt, and not from Cc

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the real or neat produce after deducting the drawbacks.

1. The annual average gross receipt on tobacco, for ten years, from 1766 to 1775, was 1,231,051 l. The same, for three years, from 1776 to 1778, was 176,825 l.; therefore the diminution of the annual imports on the article of tobacco, for the three years ending in 1778, compared with the ten years ending in 1775, was, 1,054,236 l.; or nearly the amount of the sum annually repaid on drawbacks of tobacco exported previous to these unfortunate troubles.

2. The neat annual average remains, to the Exchequer, of duties on tobacco, for the first period, was 186,679 l.; but there were not any remains to the Exchequer of duties on tobacco for the second period; for, in consequence of the drawbacks paid in 1776, the drawbacks and duties for the three years were nearly balanced. The diminution, therefore, of the neat produce of tobacco, for these periods, was about 186,000 l. a year.

3. The annual average gross receipt, exclusive of tobacco, for the first period, was 3,586,279 l.; that for the second period was, 3,335,418 l.;

46 3 06 ge gross receipt on tobacom 1766 to 1775, was e, for three years, from 76,825 l.; therefore the al imports, on the article ree years ending in 1778, years ending in 1775, nearly the amount of the on drawbacks of tobacco ese unfortunate troubles. average remains, to the on tobacco, for the first ; but there were not any uer of duties on tobacco ; for, in consequence of n 1776, the drawbacks ee years were nearly baion, therefore, of the neat

age groß receipt, exclusive t period, was 3,586,279 1.; period was, 3,335,4181.;

r these periods, was about

and therefore the diminution of greis receipts of the Customs on the general imports, exclusive of tobacco, has, for these periods, been only 250,8611.; which may in some measure be accounted for by the non-importation of foreign goods for the American market. And, as these also would have been exported with a drawback, the neat remains to the Exchequer would have been little improved by them.

The apparent loss thus reduced, so far as these reasonings are admitted, is also counterbalanced to the Revenue by the non-payment of bounties on several articles of American produce, such as indigo, hemp, naval stores, timber, &c.

It is not meant however by this to intimate that the tobacco trade was not attended with many collateral and great advantages to our merchants, to shipping, and to the country; but when it is flated that the annual gross receipt of the Customs for three years ending in 1775 was about 5 millions sterling, and that of the same period ending in 1778 little more than 3 millions and 1, it is material to understand that the annual gross receipt on tobacco for the former three years was 1,458,003 /.- that of the latter three years only 176,825 %.

176,825 L. And that the public Revenue, when this trade was at the highest, was in truth only benefited about 200,000 L per ann. being all the Duties that remained on the tobacco used for home consumption.—These too will probably continue to be received on prize tobacco, imported for the same purpose; so that the Exchequer will scarcely seel the interruption of this trade.

§ That our general Export trade has suffered a great diminution, is beyond a doubt; it would indeed be absurd not to expect it, in the present state of our American, African, and Mediterranean trade, and under the interruption of all intercourse with France and Spain.

The annual average value for ten years, end-

ing in 1775, was,

On Imports, - 12,390,524

Exports, - 14,989,485

The value for the year 1776 was,

On Imports, - 11,696,754

Exports, - 13,729,731

For 1777,

On Imports, - 11,841,577

Exports, - 12,653,363

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ort trade has suffered a and a doubt; it would xpect it, in the present frican, and Mediterrathe interruption of all d Spain.

ue for ten years, end-£ . . .

12,390,524

14,989,485

11,696,754

13,729,731

11,841,577 12,653,363

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The accounts of Imports and Exports for 1778 and 1779 are not yet adjusted; but I have good reason to believe that we may safely estimate their average by the account for 1777; -and a great part of the diminution, as well in the value of Exports as in that of the Imports, is already explained by what has been faid in regard to the interruption of the carrying-trade of tobacco; that, as well as rice, indigo, and other articles of American produce, being valued inwards and outwards as part of our Imports and Exports.

It farther deserves remark, that the latter part of the period ending in 1775 was distinguished above all others by the speculations of many and the foreknowledge of some on each side of the Atlantic, who swept the fields and magazines in both countries of every exportable commodity. In the latter period too it may be doubted, whether the dexterity of exporters, which in times of regular trade occasions oftentatious and exaggerated entries, may not, in many inflances, have operated to undervaluations and concealments.

I cannot

I cannot dismis this subject, without adding a few remarks respecting the list of goods prohibited to be imported into, or exported from, Great Britain. It is enormous to a degree which cannot be conceived or credited by any person who has not examined it; and it increases from time to time, upon the representations of interested manusacturers, or the occasional complaints of a want of work. It has made this progress, notwithstanding that wise and experienced men, conversant in trade, customs, and the policy of nations, have long thought that prohibitions in general partake of the monopolizing spirit, and are prejudicial to the community.

Prohibitions on Imports either drive persons, not otherwise ill disposed, into obtaining goods by such claudestine means as, when once invented and practised with success, are employed to the introduction of goods liable to customs; or they become a subject of general connivance: and accordingly, at this hour, many prohibited articles are bought every where, in the course of trade,

ubject, without adding g the lift of goods prointo, or exported from, enormous to a degree ived or credited by any mined it; and it increases on the representations of, or the occasional comk. It has made this prohat wife and experienced ade, customs, and the representations of the monoporejudicial to the commu-

orts either drive persons, sed, into obtaining goods iteans as, when once invith success, are employed goods liable to customs; act of general connivance: is hour, many prohibited my where, in the course of trade,

trade, and even by persons strictly conscientious, who do not know that they are concerned in an illegal transaction. In either case, the public treasury suffers; nor can any revenue arise from prohibitions, except by forseiture in consequence of their violation.

: With respect to trade, it is not found that prohibitions contribute, either to the improvement of the particular fabrics which they are meant to favour, or to the industry of a people; for the want of competition and comparison tends only to produce indolence, and to damp the exertions of ingenuity. On the contrary, it is thought, that the liberty of importing all articles now prohibited, subject to such a duty as might give a moderate, but decifive advantage to our manufactures, would encourage emulation, produce improvements, extend trade, interchange, and employment, and be also beneficial to the revenue.-Under this idea, a reasonable tax should in like manner be substituted in the place of exorbitant duties, which operate as prohibitions, and produce a very just retaliation in foreign states, highly mischievous to our commerce.

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Prohibitions

### [ 200 ]

Prohibitions on Exports are also believed, though from different and obvious reasonings, both to cramp trade, and to affect the revenue; and some are hardy enough to think, that it would be expedient even to repeal the prohibition of exporting wool, and to substitute a considerable duty in the place of it.—The average price of wool, say they, is much lower at present than it was in the time of Edward III. because it is now confined to the market of Great Britain; whereas then (e) the market of the world was open to it; and the duty upon its exportation was the most important branch of the Customs. The lowness of the price, according to these reasoners,

(e) There is a table of the prices of Wool at different periods from the year 1198 to 1743, in Mr. Young's Political Arithmetic, p. 151, 152.—The average price during the 50 years reign of Edward III. was, in present coinage, about 11. 95.6.1. per Tod; and though the value of money has funk so much during the 400 subsequent years, the average price of wool during the present century has I believe been under 195.—There are many excellent remarks on the true interests of the woollen trade, and on the general effect of prohibitions, in the twenty last Chapters of Mr. John Smith's Memoirs of Wool.

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rts are also believed, nd obvious reasonings, to affect the revenue; ough to think, that it o repeal the prohibition to substitute a considerit .- The average price ch lower at present than lward III. because it is arket of Great Britain; cet of the world was open is exportation was the of the Customs. The ording to thefe reasoners,

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he prices of Wool at difear 1198 to 1743, in Mr. p. 151, 152 .- The average eign of Edward III. was, in . 6.1. per Tod; and though k fo much during the 400 ge price of wool during the e been under 19 s .- There on the true interests of the eneral effect of prohibitions, ers of M:. John Smith's tends to debase the value of the commodity, and may thus, in its consequences, rather hurt the manufacture than promote it; in the mean time the interest of the grower is evidently sacrificed to that of the manufacturer, and a real difadvantage is laid upon the one for the supposed benefit of the other .- In confidering this fubject, it is difficult to discover any good objection to the free export of raw wool from Great Britain to Ireland, under the fame regulations as Irish wool may be imported here, and fubject to fuch certificates as may effectually prevent fmuggling.

§ A right comprehension of the expediency, or inexpediency, of prohibitions would perhaps throw fome light on the opposite system of bounties. Upon looking farther into this fubject than I had been able to do when I wrote the preceding Letters, I find, that the bounties on exportation in England and Scotland, amount to above 200,000 l. a year exclusive of the bounty upon corn: This bounty in 1761 amounted to 159,305 l.; and its annual average for 19 years ending in 1765 was 138,000 %. from which period:

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the high price put a stop to it till within the last four years.-For the three years ending 1778, it had amounted to 44,759 l. a year .- That the bounties in general, then, are a great expence to the kingdom is certain, but how far they are an unavailing expence, open to many frauds, and calculated in modern days to give only an ill-applied support to feeble and languishing branches of commerce, is a question which might perhaps deserve a full investigation.-It would be prefumptous to speak hastily on what has so long been a favourite, though perhaps a mistaken, branch of commercial policy; more especially with regard to the corn bounty, which has many respectable prejudices in its support. "It is " erroneous (say those who defend this bounty) " to suppose, that the Revenue suffers by it a "diminution of 150,000 l. a year, for the Cuf-66 tom-house recovers at least some proportion " of that fum by the increased interchange of other taxable commodities, which the corn-" exportations occasion; fo that the encouragees ment given to agriculture turns to the profit " of the Customs."

§ Having

to it till within the last ee years ending 1778, it 9 l. a year .- That the i, are a great expence to but how far they are an en to many frauds, and ys to give only an ill-apnd languishing branches on which might perhaps on.-It would be prely on what has fo long gh perhaps a mistaken, policy; more especially ounty, which has many 1 its support. "It is vho defend this bounty) Revenue fuffers by it a ol. a year, for the Cuft least some proportion ncreased interchange of dities, which the corn-; fo that the encourageilture turns to the profit

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§ Having

§ Having in the preceding Letters alluded to the frauds, supposed to be practifed in regard to drawbacks, I am fince informed, that, according to the best opinions, they amount to about 10 per cent. on the whole fum repaid. This must be near 200,000 l. a year, whenever our Export trade is at its usual level. The truth is, that the requiring high Import duties to be repaid in the shape of drawbacks is, in its present system, unfriendly to the commercial interests, and tends not only to restrict all the inestimable advantages of the carrying trade, double freight, commission, &c. but to make it impossible for this country to become the repository for the goods of trading nations, as the United Frovinces are in fo many instances, and in fome even for the goods of our merchants. -In order to illustrate this, we will suppose the gross receipt of the Customs, upon any particular species of goods, to be 50,000 l., and the drawbacks to be 20,000 l.; the real gain to the Revenue will be only 30,000 /. The merchant however is obliged to pay down the whole 50,000 l. and though afterwards, on exporting D d 2 a certain

a certain proportion of the goods, he receives back 20,000 l., he must, in the mean time, estimate the interest of the gross sum; and the interest of the 20,000 l. must either be charged in the foreign markets, to which he will consequently go with a disadvantage; or it will be charged on the proportion sold for home-consumption, whereby the public is fruitlessly burthened, and the temptations to clandestine trade are increased.

Some well-informed men have thought that these disadvantages might be remedied, by repealing all drawbacks, and reducing the duties on all goods entitled to drawback, in proportion to the actual export of each species, upon an average of a certain period of years.—Others think, that it would be safer and more advantageous, both for revenue and commerce, to adopt a plan for warehousing all foreign goods, upon the same principle as we now warehouse India goods, rums, and tobacco, abolishing the import duty, and collecting the revenue upon consumable commodities, on their actual delivery for home-consumption.

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f the goods, he receives if, in the mean time, the gross sum; and the must either be charged, to which he will conseadvantage; or it will be tion sold for home-conhe public is fruitlessly mptations to clandestine

men have thought that night be remedied, by, and reducing the duties drawback, in proportion of each species, upon an period of years.—Others be safer and more advantage and commerce, to shousing all foreign goods, ple as we now warehouse and tobacco, abolishing the secting the revenue upon ties, on their actual deliption,

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How far either of these ideas, when reduced to detail, with all the requifite qualifications and limitations, would be either practicable or expedient, I am unable to pronounce.-In the mean time, it certainly is matter of ferious regret, that these Islands, though aided by the greatest local advantages, possess so little of what is peculiarly called the carrying trade of Europe; which consists in supplying the North with the goods of the South, and the South with the goods of the North. The annual amount in the United Provinces of the value of all the foreign commodities imported and exported under this species of commerce has been estimated at 18 millions sterling, and in Hamburgh at 2 millions. These however are wide considerations .- I refumed the fubject only to remark, that the loss to the public Revenue by supposed loffes and frauds in drawbacks being computed at to per cent. would in times of regular trade amount to 200,000 /. the annual average amount of drawbacks for five years ending in 1775 having been 2,076,522 l.

§ Having

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§ Having stated in the foregoing Letters, that the income of the state and the interests of commerce might be mutually promoted, by consolidating the branches of the Customs, by reforming the book of rates, and by improvements in the present mode of collecting, those considerations may deserve some farther explanation. The fubfidy of tonnage and poundage, granted in the reign of Charles II. was formed on easy and plain principles; the gradual and multiplied deviations from that plan now leave the officers under much perplexity, as well in computing the duties, where the same goods are chargeable partly on the value, and partly on the quantity, as in proportioning the particular discounts and allowances.-For example, a dozen hammers imported are rated or valued at 4s., and are to pay 9d. and to of a penny and to of a 20th of a penny neat duty; besides, for every cwr. of iron contained in the hammers the importer is to pay 4 s. 8 d. and 30 of a penny. Here then several different computations must be made from the supposed value or rate, the number and species of the goods, and the weight of the materials,

foregoing Letters, that nd the interests of comy promoted, by consoline Customs, by reformnd by improvements in lecting, those confiderne farther explanation. and poundage, granted II. was formed on easy gradual and multiplied n now leave the officers as well in computing the e goods are chargeable partly on the quantity, particular discounts and ole, a dozen hammers alued at 4s., and are to ny and \$ of a 20th of a , for every cwt. of iron rs the importer is to pay ny.—Here then several nust be made from the the number and species reight of the materials,

n order to discover the Customs; and, in the refult, the fractions will probably be fuch as can neither be paid nor carried to account .- After this, the amount is again to be subdivided into fix branches, and entered in as many columns, under the titles of " Subfidy inwards or old Subfidy," " new S." \_\_ " + S." \_\_ " \$ S." - " Subf. 1747", and " Impost 1690."-Added to these, there are forty-nine other particular appropriations of the Revenue of Customs exclusive of the new duty of 5 per cent. making in ail 56 branches as they are called, accruing upon goods and merchandizes imported, exported, and brought or carried coastways; all of which, according to the goods and merchandizes which they may happen jointly or separately to affect, are to be accounted for under their respective denominations.

I have attempted to shew, in my third Letter, how much the trading interests suffer by these embarrassiments. It seems indeed too obvious a truth to be repeated, that the encouragements to which merchants are intitled, the duties to which they are subject, and the

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penalties to which they are exposed, ought not to be involved in this cloud of complicated materials and abstruce science.

Books of rates, and neat duties, have been prepared, at different times, with great accuracy and ability, and particularly by Mr. Burrow in 1774; but I apprehend that they must now be entirely new computed, in confequence of the additional duty of 5 per cent.—Such books, when complete, are undoubtedly very ufeful, as well in pointing out the total charge on particular goods, as in enabling the merchants, and the officers, to check each other's computations and demands: But many complex operations still remain; and, whatever may be the totality, the officer must still divide it to the minutest fraction, and enter it into as many feparate columns, as there are different branches payable on the goods in question,-The expence, occupation, delays, mistakes, and frauds, which result from this management of the duties, extend themselves to the whole bufiness of discounts and drawbacks. - It seems highly expedient, then, to attempt a reform, fo

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cloud of complicated.

neat duties, have been ies, with great accuracy arly by Mr. Burrow in that they must now be in consequence of the er cent.—Such books, doubtedly very ufeful,

it the total charge on nabling the merchants, ck each other's compu-

But many complex and, whatever may be must still divide it to the enter it into as many ere are different branches s in question. The delays, mistakes, and om this management of emfelves to the whole d drawbacks.--It feems

to attempt a reform, fo

far at least as to simplify and consolidate the branches of Customs, affecting each article, or specific quantity of merchandise; and it would be useful also to discontinue, as far as may be practicable, all fractional parts and decimal calculations; and to convert them into whole numbers, either by increasing or diminishing the respective duties, as may be found mutually most expedient for trade and revenue.

Believing, as I do, that an improved arrangement of the existing taxes would afford a permanent resource to the public, with many beneficial confequences to commerce and manufactures; I am tempted to extend these observations to other circumstances, connected both with the Customs and Excise.—But I ought rather to apologize for having already faid too much, when there are at each of those Boards individuals of known experience in business, of activity, discretion, and public spirit; and when they too have many able affiftants. Commercial reforms never can be taken up with greater advantage than at a period when the leading merchants and principal trading companies shew a liberality of

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fentiment

fentiment unknown in former ages. I rest then in considence that these considerations will, in due time, be brought into discussion, with that cordial alacrity which aims at a general benefit, and also with all that caution and tenderness which are requisite in a measure tending towards the derangement of a great, established, and productive system of commerce and revenue.

§ I incline upon fuller information to believe, that if the quantity of sinuggled and adulterated tea, consumed within Great Britain, should be thought to fall short of 8 millions of pounds (b), as some have computed; it is perhaps as far beyond the general estimate of others who have not made it a subject of their enquiry.

On the Company's account 5,496,192

By avowed private trade allowed 84,801

to their officers

23 ghariot . . . (b) P. 131.

To

210 ]

former ages. I reft then ese considerations will, in t into discussion, with that aims at a general benefit, it caution and tenderness a measure tending towards a great, established, and commerce and revenue.ast

ller information to believe, f fmuggled and adulterated Great Britain, should be f 8 millions of pounds (h), outed; it is perhaps as ral estimate of others who bject of their enquiry.

delivery of tea from the 's warehouses for homeriod of fifteen years, from lb.

account trade allowed ?

P. 131.

211 ]

To which may be added the annual average of the tea feized in the fame period by the · Customs and Excise

210,930

Hence it appears that the legal annual confumption, including feizures, has for 15 years amounted to near fix millions of pounds.

If, however, we divide this period into three, the annual average on each will stand thus:

From 1762 to 1767 - 4,623.775

,1767 to 1772 - 7,194,249

1772 to 1777 - 5,557,744

The middle period comprehends the five years lowered duty (which perhaps was a falutary operation and right to be continued); the average annual diminution in the first and third periods amounted to 2,153,475 lb.: and is peculiarly estimated to be supplied by smuggling, exclusive of tea otherwise smuggled and adulterated; for it is not to be supposed, and indeed would be contradicted by the seizures, that the lowering of the duties had, by any means, an-

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nihilated the clandestine trade, though it greatly checked it.

The Abbé Raynal (k), after stating particularly the quantity of tea brought into Europe in 1766, and the supposed distribution of it, estimates the consumption of Great Britain at 12 millions of pounds; and he specifically adds, that one half of that quantity must be fmuggled. " Ce feroit (dit il) ignorance ou mau-" vaise foi, que d'opposer à cette supputation l'au-" torité des Douanes :- la contrebande, qui se fait en "Angleterre, de cette marchandise, est generalement " connue."-It is a demonstrable and well-known fact, that the importation of teas into Europe by the foreign companies on the continent has increased since 1766, though the consumption within the continent has decreased from the preference given to coffee. The quantity annually imported at present, according to published returns, by the Portuguese, French, Dutch, Danish and Swedish companies, is 15 millions of pounds. The confumption in the continent

(k) Hift. Philof. & Polit. tom. i. p. 384-

trade, though it greatly

k), after stating particuea brought into Europe posed distribution of it, tion of Great Britain at ds; and he specifically f that quantity must be (dit il) ignorance ou mauer à cette supputation l'aula contrebande, qui se fait en archandise, est generalement ionstrable and well-known tion of teas into Europe nies on the continent has though the confumption as decreased from the pre-.—The quantity annually ccording to published reuguese, French, Dutch,

Polit. tom. i. p. 384-

companies, is 15 millions

fumption in the continent

of Europe, and the trade to the Atlantic Islands, including the contraband exports to North America and the West-Indies, is not computed at more than 7 millions; the Abbé Raynal, after a long research, did not estimate it at more than 5 millions and ½: This then leaves a balance of 8 millions (1), exclusive of which, great allowances are also to be made for private trade, both in foreign and British ships, and also for the Dutch weight, which exceeds the English about 8 per cent.

These reasonings and circumstances, if well founded, would prove, that the sale of tea by our East-India company under all their advantages has lessend; whilst that of the foreign

(1) It is faid to have been stated some years ago to the House of Commons by Sir Stephen Theodore Janssen, as the opinion of a committee after examination, that we pay a million sterling per annum for smuggled tea, This was probably over-rated; but if true, it might be estimated to give nearly the following result:

7,500,000 Black ten, at 12. 6d. - 562,500
2,500,000 Singlo, at 31. 6d. - 437,500
10,000,000 2,000,000

companies

of

companies has increased.—But, without giving way to so unpleasing a speculation, if the surmise of the quantity of tea sinuggled should be admitted to a third part only of the extent stated, it will amount to near one half of the present consumption; and the produce of that consumption in the neat duties of Excise and Customs is about 700,000/. per ann.

The low price of bullion, and the favourable course of exchange (m), continue nearly as described to your Lordship in my third Letter (n); since which I have seen some very good opinions, that consirm me (o) in estimating the current coin of the kingdom at 20 millions, sterling. At the same time both the scarcity, so far as it prevails among individuals in their private transactions, and the rise of interest may be set down to the account of the war, and the high demand for public loans within the capital.—In stating this matter it seemed sufficient to estimate, that sixteen millions of guineas had

(nl) See Appendix, No. VII.

actually

200.603

ol. per ann.

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ullion, and the favoure (m), continue nearly dhip in my third Letave feen fome very good ne (0) in estimating the ngdom at 20 millions; ime both the scarcity, ong individuals in their the rife of interest may int of the war, and the loans within the capitter it seemed sufficient millions of guineas had

P. 114. actually

. VII.

actually appeared upon the falutary operation of reforming the gold coin. I was indeed anxious in this, as in other politions, to avoid the imputation of over-stating any point of evidence: but, I believe, that the following is a true account of the quantity of light money which appeared on the late recoinage.

The total brought to account under the three proclamations was 15,563,593 l. 10 s. 8 d.

Exclusive of which, the estimate of the difference between weight and tale, which difference fell upon the holders of the clipped gold coin, purchased under the first proclamation, amounted to 380,643 l. And exclusive also of bars melted from guineas purchased by the Bank, which have been computed at two millions sterling.

Total, 17,944,2361. 10s. 8d.

§ When I stated (n) a possible extremity of national embarrassments, in which, under choice of necessary eyils, it might become the best alternative to raise supplies upon the ordinary

(n) P. 117.

revenue,

tevenue, or upon the produce of the Sinking Fund, which together (amounting to near four millions and a half per ann.) would afford an interest equal to about one hundred and thirty millions sterling; I expressly added, and proceeded to shew, that the times were very fat from wanting such affistance; still less could I mean to infinuate, that 4,400,000 l. would pay the interest of 130 millions, as money is now borrowed .-Under a similar reasoning, it is said, in a subsequent passage (0), that the saving of 150,000 % in bounties, would be equal to the interest of a loan of 5 millions .- Again it is faid (p), that the favings to accrue by the falling of 19 millions in 1781 from 4 to 3 per cent.; and of 4 1 millions in 1782, from 3 to 3 per cent., will furnish a fund (viz. 212,363 l. per ann.) for paying the interest of seven millions.-It was evidently not intended, in any of these instances, to describe the sums, which would be actually received by the Exchequer; for it had already been observed (q), that we in truth borrow at a

(e) P. 116. (p) P. 134. (q) P 98.

rate

produce of the Sinking amounting to near four ann.) would afford an one hundred and thirty pressly added, and protimes were very fat from still less could I mean to l. would pay the interest ney is now borrowed.g, it is faid, in a fublethe faving of 150,000 % equal to the interest of a in it is faid (p), that the e falling of 19 millions r cent.; and of 4 1 milto 3 per cent., will 212,363 /. per ann.) for feven millions.-It was in any of these instances, which would be actually juer; for it had already we in truth borrow at a

P. 134. (q) P 98.

rate

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rate fully equal to 5 per cent. and perhaps at a higher rate than in any period of the two last wars. I had in view the practifed mode of borrowing at an invariable interest; this being lower than the current interest, is made good by advantages, producing either no charge to the Public, as in the instance of lotteries, or a temporary charge, as in the inftances of long and of short annuities (which latter, though a favourite and perhaps unavoidable species of douceur to the lenders, are generally the most expensive premium that the Public pays).--I used then the same scale by which the national debt is measured, and thought it more consonant to state the nominal sum, for which the nation would be pledged to its creditors, at the determined interest of 3 per cent., than to hazard conjectures upon the uncertain fum which the exchequer would receive.

§ In stating (n) that the gross produce of the Excise for the year 1779, ending the 5th of July,

(n) P. 110.

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amounted

amounted to so large a sum, as 5,86,,081 l, I ought perhaps to have added, that no part thereof was to be ascribed to the 5 per cent. new duty, which had indeed commenced on the quarter day preceding, but had not yet been brought to account. On the other hand, however, the hop duty had contributed largely to that account, having amounted to 160,095 l.— The produce of that duty may naturally be expected to vary much; and the late annual variation has been alternately high and low.— For the year ending July 5th, 1780, it will not produce more than 53,000 l.—For the 5 years ending July 5th, 1779, its annual neat average was about 95,000 l.

It is easy, and has not been unusual even among wife and respectable men, to affert, that nothing can be inferred from a large produce of Excise duties to counterbalance the evils which give it birth. It is an evidence, say they, that an inordinate, and satal consumption, has taken place among all ranks of people; that a profusion, sed by paper credit, prevails through the kingdom,

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a fum, as 5,863,081 l, we added, that no part ed to the 5 per cent. new ed commenced on the but had not yet been on the other hand, how-d contributed largely to

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mounted to 160,095 l.—
duty may naturally be
h; and the late annual
rnately high and low.—
ily 5th, 1780, it will not

,000 1.—For the 5 years

, its annual neat average

not been unufual even table men, to affert, that from a large produce of erbalance the evils which evidence, fay they, that I confumption, has taken of people; that a profudit, prevails through the Et Luxus populator opum, quem femper alherens Infelix bumili greffu comitatur Egestas.

I feel disposed to meet every well meaning and moral remark, with all possible deference and respect; I feel too, that the mischief here described is, if it exists, as much a thesis for political, as for moral censure; but it must be remembered that no term is fo vague as luxury: It is a spectre, which was seen by many in the very infancy of Rome, and in the hardy school of Lycurgus. Before we admit then, that she is stalking over our land, with all her debasing and devouring attributes; it is furely fair to look round, and to examine, whether in truth there exist sufficient appearances to furnish such a picture. We are not to draw political conclusions from individual instances, nor to infer a national depravity from the consequences of a partial influx of wealth, or the limited and temporary prevalence of some fashionable folly and profusion. We should mildly ask ourselves, whether the general methods of living have gone beyond that point of commodious elegance, which

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the improvements of an active age reafonably furnish; whether the refinements of fome ranks, and the magnificence of others. exceed what ought to accompany the necessary inequalities of property; and whether the focialintercourse of men is of that corrupt, impoverishing, and desolating kind which tends to popular distress, and to the annihilation of private and public virtue.-Do we then fee any fymptoms of general effeminacy? Is there any want of martial ardour? are not the young menof the first ranks and property in the kingdom among the first to facrifice the indulgences which their fituations would supply, and to offer themfelves to every inconvenience that military difcipline, military fervice, long fea voyages, and unwholesome climates can threaten? In short, are there not various examples, among the different classes of our cotemporaries, of as much high-spirited sentiment, as much genuine science. and as much true relish of moral and intellectual beauty, as can be traced in any period of history?

§ I shall now bring this enquiry towards a conclusion; nor can I foresee any probable circumstance.

of an active age reanether the refinements of e magnificence of others. accompany the necessary y; and whether the focial of that corrupt, impoveng kind which tends to to the annihilation of prie.-Do we then fee any effeminacy? Is there any r? are not the young men property in the kingdom fice the indulgences which supply, and to offer themenience that military dife, long fea voyages, and can threaten? In fhort, examples, among the diftemporaries, of as much , as much genuine science. of moral and intellectual d in any period of history?

nis enquiry towards a con-

esee any probable circum-

stance.

stance, which will ever induce me to resume it. In fuch a variety of reasonings and calculations as I have taken occasion to state, some inaccuracies may naturally be expected; but they certainly are not intentional, and I trust that they are neither frequent, nor confiderable enough, to affect the general purport of what I have faid. The anxiety "to fee things as they are," has never quitted me. I have never been conscious of a disposition either to exaggerate our own resources, or to depreciate those of our enemies; it would be a short-sighted folly to do either the one or the other .- I lament indeed, that more is not known with regard to foreign finance, and should have gladly gone into fome farther detail on that subject; but I am not ashamed to confess, that I continue unable to attempt it .- It is sufficient to observe on the French Edicts which have lately been published with fo much industry through Europe, that they are tertainly as little calculated to inspire terror, as they are to give information. They may possibly lessen in some degree the distidence of money-lenders, and affift a ftrained credit;

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but time only can shew, whether more is to be expected from them. When we fee gracious communications from Marly, and edict after edict, describing gross abuses in refined language, and untried remedies in plaufible schemes of reform; we in truth fee nothing more, than has been feen under every minister of finance that France has had in our memory: and those who collect the strength of France from the circulation of fuch papers, give fome countenance to Heliogabalus, who formed his estimate of the extent of Rome from 10,000 pounds weight of cobwebs, which had been found within the city. -At the same time, it must be admitted, that a past want of credit may have proved favourable to present resources; and it is beyond a doubt, that the kingdom of France can furnish materials which will be found very productive in the hands of fo able a minister as Mr. Neckar. We know that, whatever interruption this war may have given to his original plans of reform, he must in any event find great present aides in the established power of the crown to borrow on refcriptions and anticipations, new affestiments of the fecondvingtieme

, whether more is to be When we fee gracious Marly, and edict after ouses in refined language, in plaufible schemes of nothing more, than has minister of finance that emory: and those who France from the circulave fome countenance to ned his estimate of the 10,000 pounds weight of en found within the city. nust be admitted, that a rave proved favourable to is beyond a doubt, that n furnish materials which active in the hands of for leckar. We know that, his war may have given eform, he must in any aides in the established borrow on rescriptions

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vingtieme and capitation, the stock of corporations, contributions, free-gifts,—together with other expedients practised in the last war, some of which the edicts prove to be already under trial, such as the markets of Sceaux and Poissy, &c.; —exclusive of a longer train of unscen expedients, undermining, indeed, those which are oftensible, and impairing all the sinances of the state, but furnishing an effective and immediate supply.

We are not to put a mask over our situation; we are to look it fairly in the face; strong truths prove offensive only to weak eyes. The object of good citizens, in a moment like the present, should be not to sooth the nation into the security of an infant, but to encourage that manly confidence, which has thus far supported the national strength and exertions. We are engaged in a war which we did not provoke: The path which we have to pursue, is indeed a path of toil and embarrassiments, but it is direct and unavoidable. We may wish for peace; but, in order to force the war to a speedy and just conclusion, great national expences are necessary. Under these circumstances, I have had the **fatisfaction** 

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fatisfaction to convince myfelf at least, that we possess ample resources, and without any pressure, either on the occupations of the industrious, or on the maintenance of the lower classes in general. But if any man will point out new objects of resource, which have not occurred to me, he will not only prove (what I will chearfully admit), that he is better informed, but will add to the satisfaction which I see; and I shall honour him for making the best use of superior talents.

I have gone into a detail of many speculative reforms, in the hope of shewing, that an improved collection of substituting taxes, and a better arrangement of commercial duties, would alone furnish a considerable and permanent supply.—I have mentioned too (a), that the delay in settling public accounts has always been very great, and that the manner, in which some of considerable magnitude are usually managed, has never been satisfactory; but I have not presumed to say more upon what is the most obvious duty of the representative body.

(a) P. 73.

have

t occurred to me, he will I will chearfully admit), ned, but will add to the

; and I shall honour him of superior talents.

letail of many speculative of shewing, that an imfubsifting taxes, and a commercial duties, would derable and permanent tioned too (a), that the accounts has always been me manner, in which some tude are usually managed, actory; but I have not upon what is the most representative body. I

P. 73.

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have farther stated (a) " the great affishance " derivable from the appropriations of public " claims, possessions, and contingencies:" and so far as this expression may include the views of some respectable men towards the sale of such demesses, and other royal rights, as afford little benefit to revenue, and no circumstance of splendour or convenience to the crown; it seems right to add, that, though such a measure would give little immediate aid to the Public, it would prove a solid benefit to the general cultivation and future produce of these kingdoms.

Lastly, I have said (b), "that economy in the conduct of war is often a most short-sighted virtue:" when Cicero exclaimed, "O Disimmortales! non intelligunt homines quam magnum vestigal sit parsimonia;" he was summing up his sixth paradox to prove, that for an individual, poverty is preserable to riches; that virtue is a more solid possession than houses and land; and that the sewer desires a man seels, the sewer gratifications he will want. But if, instead of

(a) P. 133. (b) P. 73.

G g stoical

stoical morality, he had been engaged in a differtation on the practical policy of a great kingdom involved in a struggle with surrounding empires, he would have furnished me with better words, than I used (e), to express, that parfimony in war, when it tends to a defales cation of useful services, becomes a wretched " management, for which the nation in the event. " pays twenty-fold."-I neither meant however, nor do I now mean, to differ from those, who look for refources in the profecution of any measures, which, without clogging the executive power, may inforce a strict and efficient management of the public money .- I think fuch measures highly laudable; I know them to be difficult; yet I believe them not to be impracticable.

But when these ideas are carried to a branch of public revenue, distinct from that which bears the national expences, the proposition is very different, and fo novel, that, without propoling to discuss it in an adverse line, it may be

(c) P. 73. (b) -- cafonable

to differ from those, who the prosecution of any out clogging the executive trict and efficient manage-

money.—I think fuch ble; I know them to be them not to be impracti-

as are carried to a branch diffined from that which pences, the proposition is novel, that, withour pro-

novel, that, without proan adverse line, it may be

reasonable

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reasonable to wair for full information with regard to it. We know that the ordinary revenue of our kings has either fubfifted time out of mind, or elfe has been granted in Parliament by way of purchase, or exchange, for such inherent hereditary revenues and prerogatives, as were objects either of jealoufy, possible oppression, or experienced inconvenience to the people.-We all concur in feeling, that the kings of these islands, though strictly circumscribed in their powers, reign unlimited in the affections of their people. It has ever been the pride of their people, and perhaps the policy, to indulge their lovereigns, not merely in the expences of actual service, but in those of magnificence, pleasure, and beneficence. How far such a system has hitherto tended to break the balance effential between the different powers of the constitution; whether, in the nature of a free monarchical government, there ought to subsist any, and what degree of that influence, which results from the distribution of honours, offices, emoluments, and personal gratifications; -whether, if that distribution were greatly narrowed, men of Gg 2 talents,

talents, however impelled by a just and proper fense of public virtue, would engage in the career and competition of public duties; or, qued contra plerique ad bonores adipiscendos et ad rempublicam gerendam, nudi venirent atque inermes; nulla cognatione rerum, nulla scientia ornati ;-and lastly, what precautions are necessary in these wide proposals of innovation, to satisfy serious men, that the constitutional system, under which they possess every thing dear to them, will not in confequence be either fatally shaken, or rested on some more dangerous principles: -All these confiderations, and the various subordinate questions both of fact and abstract reasoning which they involve, must be argued and ascertained, if ever the expedient alluded to should be brought forwards as an eligible mode of raising money.

To these remarks it may not unfairly be replied, that the measure is not stated as eligible at all times and in all national circumstances; but that at present it is reasonable to doubt the practicability of raising the necessary supplies, without public distress; and therefore

lled by a just and proper e, would engage in the on of public duties; or, bonores adipiscendos et ad nudi venirent atque inermes; nulla scientia ornati; -and s are necessary in these wide n, to fatisfy ferious men, fystem, under which they ear to them, will not in fatally shaken, or rested ous principles :-All thefe c various subordinate quesabstract reasoning which argued and ascertained, if uded to should be brought e mode of raising money. it may not unfairly be rere is not stated as eligible Il national circumstances; it is reasonable to doubt f raising the necessary lic distress; and therefore that it will be right to adopt an expedient tending both to relieve the burdens of the country, and to evince the integrity of those who lay them. But here also it must be shewn, what may well be questioned, that a doubt so difheartening to the nation, so injurious to public credit, and so encouraging to the public enemies, has its foundation in truth.-And after all, if this dreadful state of penury were admitted to exist, it might still be found impracticable to draw any extensive supply from the fource alluded to .- In a country where nearly all the leading and opulent families derive 2 part, and some the whole of their hereditary incomes from the crown; where various royal grants are enjoyed, of different dates, and founded in very different pretensions; where the justice and substantial merits of a pretension of ten years standing, may be as folid, or at least be thought fo, as that of a century; it will be difficult to draw any line: nor is much volunteering alacrity to be expected among mankind in so harsh an undertaking.—We happily were not born in the days of Lysias, who states in

one

one of his Orations, not as a subject of censure, but as the ordinary ways and means of raising a supply, that when the Athenians wanted money for public emergencies, it was not unusual with them to put some rich citizen to death for the sake of his forseiture.

If, lastly, it is faid, that all resources must be good which tend to cut up public corruption by the roots, it is impossible not to admit fo just and obvious a position; and if it is founded in the actual circumstances of any existing syltem, the people of this country may reasonably be expected to deftine their approaching fuffrages and future confidence to those who shew most alacrity towards the reform which is found so essential.-No man will dispute that public corruption is a crying evil; the mere rumour merits a strict and satisfactory examination, to what extent it exists, and if it exists, by what mode it may best be rectified. Hercules would have gained little credit by his fixth labour, if he had not afcertained the condition of the Augean Stables, before he turned the course of the river Alpheus to purify them, and to wash away all the accumulations of a century. I shall

k as a subject of censure, s and means of raising Athenians wanted moies, it was not unusual rich citizen to death for .

that all resources must cut up public corruption possible not to admit fo on; and if it is founded nces of any existing syscountry may reasonably their approaching fufence to those who shew e reform which is found will dispute that public evil; the mere rumour sfactory examination, to nd if it exists, by what tified. Hercules would by his fixth labour, if he condition of the Augean d the course of the river n, and to wash away all century.

I shall

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I shall dismiss this subject in the words of a modern writer, who unites the eloquence of speech to that of the pen, and the most pleasing virtues of private life to the display of public ability: " Nothing would be more unworthy of this nation, than, with a mean and mecha-" nical rule to mete out the splendour of the " crown."-" A vigilant and jealous eye over executory and judicial magistracy; an anxious care of public money; an openness, approach-66 ing towards facility, to public complaint: 66 these seem the true characteristics of the "House of Commons."-But, "whenever 66 parliament is perfuaded to assume the offices of executive government, it will lose all the confidence, love, and veneration, which it has ever borne, whilst it was supposed the corrective " and controul. This would be the event, though " its conduct in such a perversion of its func-" ticas should be tolerably just and moderate; but if it should be iniquitous, violent, full of passion, and full of faction, it would be " considered as the most intolerable of all " modes of tyranny."

§ I have

§ .I have nothing to add to my Fourth Letter. -The principles which produced that Letter, and the reasonings conveyed by it, were equally and cordially applied to confolidate the manufacturing and trading interests of Great Britain and Ireland. I rejoice to see this new, and I truft, immortal, pliænomenon of a complete commercial union between the two nations, founded on the basis of equity, justice, and acknowledged wisdom. In removing the restrictions which past ages had imposed on the ingenuity and industry of our fifter kingdom, I rest convinced that we are promoting our own opulence and greatness, at the same time that we convey employment and prosperity to a loyal, brave, generous, grateful, and affectionate people.

I am, my dear Lord,

respectfully and affectionately, &c.

WILLIAM EDEN.

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dd to my Fourth Letter. h produced that Letter, veyed by it, were equally to confolidate the manunterests of Great Britain e to see this new, and I nomenon of a complete tween the two nations, of equity, justice, and . In removing the reges had imposed on the of our fifter kingdom, I e are promoting our own s, at the same time that t and prosperity to a loyal, ateful, and affectionate

Lord,

and affectionately, &c.

VILLIAM EDEN.

## APPENDIX.

No. I.

ACTS made in England, restraining TRADE to and from IRELAND.

Sheep, Wool, &c.

PROHIBITS the exportation of rams, \$ Eliá. e. 3. fheep, or lambs alive, from England or Ireland.

Prohibit the exportation of sheep or wool, 12 Car. II. c. 32. wool-fells, mortlings, shortlings, yarn 13 & 14 Car. II. made of wool, wool-flocks, fullers-earth, and fulling-clay, from England or Ireland.

Prohibits also the exportation of tobacco- Sect. 8. pipe clay:

Fullers-earth or scouring elay not to be 9 & 10 W. III.
exported from Great Britain into Ireland. C. 40. sect. 2.
Prohibit the exportation of wool, wool-10 & 11 W. III.
fells, &c.; and also worsted-yarn, woollengreat, colon, serge, bays, kerseys, says, sect. 21.
frizes, druggetts, cloth-serges, shalloons,
or other drapery stuffs, or woollen-manu[A]
factures

factures from Ireland, except to Great Britain, as by List No. II.

leet. 9.

12 Geo. II. c. 21. Extends the prohibition to coverlids, wad dings, or other manufactures made of wool, flightly flitched or worked together, fo as to be reduced to wool again, and to matraffes and beds, stuffed with combed wool, or wool fit for combing.

The above articles are not to be laden on Sect. 11. board any ship bound to foreign parts, or be laden or carried coastwise from one part of Great Britain or Ireland to another, without a license from the commisfioners or officers of the customs, and se-

curity given to land accordingly.

Navigation and Plantations.

fect. 18. 21 & 23 Car. II. c. 26, fect. 10 & 7 & 8 W. III. c. 21, fed. 14 & 15. 3 & 4 Ann. c. 5. fect. 12. 3 & 4 Ann. c. 10. 8 Geo. I. c. 15. 8 Geo. 1, c. 15. feft. 24. 8 Geo. I, c. 18. frft. 22. 4 Geo. II. c. 15. 6 Geo. II, c. 13.

12 Car. II. c. 18. By these acts, the following articles being the growth, product, or manufacture of any British Plantation in Africa, Asia, or 'America, cannot be imported into or landed in Ireland, except they are first landed in Great Britain, viz. fugar, tobacco, cotton-wool, indico, ginger, fuftic, or other dying wood, Specle or Jamaica wood, rice, melasses, tar, pitch, turpentine, masts, yards and bowiprits, [ ii ] ·

reland, except to Great Bri-

nibition to coverlids, wader manufactures made of flitched or worked togebe reduced to wool again, fles and beds, fluffed with or wool fit for combing. The same not to be laden on a bound to foreign parts, or carried coastwife from one Britain or Ireland to anoalicense from the commisers of the customs, and se-

land accordingly.

the following articles being product, or manufacture of antation in Africa, Asia, or most be imported into or cland, except they are first eat Britain, viz. fugar, to-a-wool, indico, ginger, fusioning wood, Specle or Jarice, melasses, tar, pitch, masts, yards and bowspriss.

ch, Vide No. II.

ping.

#### [ iii ]

beaver-skins and other furs, copper ore, 4 Gco. III. c. 15. coffee, pimento, cocoa-nuts, whale-fins, 5 Gco. III. c. 37. raw filk, hides and skins, pot and pearl- 1841. 4. ashes, and gum senega.

But all other goods (except hops) of the 4 Geo. II. c. 15.
growth, product, or manufacture of the 7 Geo. III. c. 2.
Plantations, may be imported from thence
into Ireland, in British shipping, whereof
the master, and three-fourths of the mariners, are British.

Goods the product of Europe, cannot be 15 Car. II. c. 7. imported into any British Plantation, un- 6ct. 6. 11. less shipped in Great Britain, and carried c. 22. 6ct. 2. directly from thence in British-built ship-

Except falt for the fisheries. Horses and victual and linen cloth from Ireland, by 3 & 4 Ann, c. 8. and 3 Geo. I. c. 21. Provisions, and implements for the fisheries, by 15 Geo. III. c. 31. sect. 5. Clothing and account rements for the army, by 15 Geo. III. c. 45. and other articles of Irish manufacture permitted to be exported directly from thence into the British Plantations, by 18 Geo. III. c. 55.

.....

[A] 2

Sait.

#### Ealt.

<sup>2 & 3 Ann. c. 14.</sup> Salt, of or from Ireland, not to be imported into Great Britain, except necessary provisions for the ship, or for curing fish, See Burrow's Book of Rates, p. 125.

#### Hops.

9 Ann. c. 12.
fect. 27.
5 Geo. II. c. 9.
7 Geo. II. c. 19.
tifh growth.

6 Geo. I. c. 11. Hops of British growth, exported to Iresect. 39. land, not to drawback the duty.

#### East India Goods.

5 Geo. I. c. 11. Wrought filks, bengals and stuffs mixed with filk, and herba muslins and other callicoes of the manufacture of Persia, China, or East India, are not to be imported into Ireland, except from Great Britain.

7 Geo. I. c. 21. No commodity of the growth, product, or manufacture of the East Indies, and other places beyond the Cape of Good Hope, is to be imported into Ireland, except from Great Britain, in ships navigated according to law.

Rum,

Hops.

imported into Ireland, exat Britain only, and of Bri-

growth, exported to Irerawback the duty.

A India Goods.

bengals and stuffs mixed herba muslins and other the manufacture of Persia, I India, are not to be imteland, except from Great

of the growth, product, or of the East Indies, and eyond the Cape of Good be imported into Ireland, treat Britain, in ships navig to law.

Rum,

### [ v ]

Rum, Spirits, and Sugar, &c.

Sugars, panelles, fyrups, or melasses, of 6 Geo. II. c. 13. the growth, product, or manufacture of fect. 4. any colonies in America, and rum or spirits of America (except of the growth or manufacture of the British sugar colonies there), are not to be imported into Ireland, unless shipped in Great Britain, in ships navigated according to law.

Confirmed, as to fugar, by 12 Geo. II. c. 30. fect. 16. and by 4 Geo. III. c. 15. fect. 19.

Brandy, rum, or other spirits, not to be 5 Geo. III. c. 43. exported from Ireland in ships under 100 iech. 30. tons burthen.

Rum, fugar, coffee, or any goods which 12 Geo. III. are by law prohibited to be imported from c. 55. fect. 1. Ireland into Great Britain, are not to be exported, or entered for exportation, from Ireland to Great Britain.

Rum or spirits of the British Colonies or seet 5.

Plantations in America, are not to be imported into Ireland in any ship under 70 tons burthen, either from the Colonies or from Great Britain; and foreign Brandy, or other spirits, from any other place whatsoever, are not to be imported in ships under 100 tons.

No

# [ vi ]

23 Geo. III.
6. 60. fect. 6.

No part of the old fublidy to be drawn back for any fugars of the growth, produce, or manufacture of any foreign Colony or Plantation not under the domi-

nion of his Majesty, which shall be exported from Great Britain to Ireland.

### Glass.

than the manufacture of Great Britain,

may be imported into Ireland.

Sect. 24.

No class of any kind may be expe

No glass of any kind may be exported from Ireland, or laden on any horse, carriage or vessel, with intent to be if apported.

#### Sail-cloth.

or fail-cloth, the manufacture of Ireland, imported into Great Britain during the continuance of a bounty granted in Ireland, by an act 19 Geo. II. upon the exportation of fail-cloth from that kingdom, viz. for fail-cloth of the value of 14 d. per yard, and upwards, 4 d. per yard.

Of 10d. and under 14d. p:r yard, 2d. per yard.

Cern.

## [vi]

old fublidy to be drawn gars of the growth, profacture of any foreign Cotion not under the domiajefty, which shall be exteat Britain to Ireland.

### Glass.

nd or denomination, other facture of Great Britain, ad into Ireland. ind may be exported from en on any hose, carriage

ntent to be ii vported.

#### Sail-cloth.

y was laid upon all canvas e manufacture of Ireland, Great Britain during the a bounty granted in Ire19 Geo. II. upon the excloth from that kingdom, oth of the value of 14 d.
14 pwards, 4 d. per yard.

er 14d. per yard, 2d. per

Corn.

## [. vii ]

#### Corn.

Corn exported from Great Britain or Ire- 5 Geo. III. land, to the Isle of Man, not to be al- c. 30. feet. II. lowed any bounty.

#### Cambricks or Lazons.

No cambrick or lawn whatsoever to be im- 7 Geo. III. ported from Ireland into any part of c. 43. sect. 5. Great Britain, until the importation of cambricks and French lawns into Ireland shall be prohibited by law.

#### Tobacco.

Tobacco, the growth, product, or manu- 19 Geo. III. facture of Ireland, not to be exported c. 35. feet. 2. from thence to any place except Great Britain.

#### Duties.

By the book of rates and subsequent acts, 12 Car. II. c. 4. all goods imported into Great Britain from Ireland, unless in particular cases where Ireland is expressly excepted (Vide No. II.), are liable to the same duties as the like goods are chargeable with if imported from other foreign parts.

The

# [ viii ]

The following articles may be imported from Ireland, but are fubject to duties which are equal to a prohibition, viz.

The duty.

# No. II.

ACTS made in England in favour of Trade to and from Ireland.

Wool, Woollen, and other Manufactures.

PERMITS the importation of woollen cloths, woollen caps, andirons, and a great variety of enumerated manufactures in leather, iron, steel, &c. to be fold in this kingdom, if made and wrought in Ireland; which are prohibited to be so imported from other parts.

22 Geo. II. e. 22. Permits the importation of woollen and fact.

bay-yarn into Great Britain from Ireland, duty-free.

And

viii ]

ticles may be imported but are subject to duties to a prohibition, viz.

The duty.

1 12 ,814 per yard.

o 4 9 per yard.

1 4 120 per cwt.

13 950 per cwt.

Vo. II.

n England in favour and from Ireland.

and other Manufactures.

ne importation of woollen en caps, andirons, and a enumerated manufactures fteel, &c. to he fold in if made and wrought in are prohibited to be fo

ortation of woollen and Great Britain from Ife-

And

# [ ix ]

And feveral subsequent acts permitted the 1W. & M. c. 32. exportation of raw and manufactured fect. 6.

exportation of raw and manufactured 7 & 8 W. III. wool from particular ports in Ireland to c. 28, sect. 5. particular ports in England, enumerated 10 & 11 W. III. in the acts upon the security to land it accordingly, and other regulations preferibed by the 10 & 11 W. III. c. 10.—but,

Permits wool, woollen, or bay-yarn, wool-26 Geo. II. c. 11. fells, fhortlings, mortlings, wool-flocks, and worsted-yarn, to be exported from any port in Ireland to any port in Great Britain, under the security and regulations prescribed by 10 & 11 W. III. c. 10. for the former articles.

Clothing and accourrements, the produce 15 Geo. III., of Great Britain or Ireland, for the use 6. 45. of his Majesty's forces abroad, paid in part out of the Irish revenue, may be exported from Ireland.

Navigation and Plantations.

Ships built in Ireland, navigated with the 12 Car. II. c. 18. people thereof, are deemed British, and 7 & 8 W. III. qualified to trade to and from the British Plantations.

Ships built in Ireland, and navigated with 12.Car. II. c. 18.
his Mäjefty's fubject of Ireland, are in
[B]

titled c. 11. fed. 6.

[B.]

titled to the same abatement and privileges to which importers or exporters of goods in British-built ships are intitled by the book of rates.

18 Geo. III. c. 55. fect 9. Ships built in Ireland, and owned by his Majesty's subjects residing in any part of the British dominions in Europe, to be deemed British built, and intitled to the like privileges and advantages in all respects, as ships built in Great Britain; and

Ships belonging to any of his Majesty's subjects residing in Ireland, and not British built, are to be intitled to the same privileges and advantages in all parts of his Majesty's dominions, as ships belonging to his Majesty's subjects residing in Great Britain, and not British or srish built, are intitled to.

15 Car. II. c. 7. Permits the exportation of fervants, horses, sect. 7.

and victual from Ireland to the British Plantations.

3 & 4 Ann. c. 8. Permit the importation of linen cloth of 3 Geo. I. c. 21. and from Ireland, into the British Plantations.

18 Geo. III.
c. 55. fect. 1.
gulations, directly from Ireland, into the

reland, and owned by his ects reliding in any part of minions in Europe, to be built, and intitled to the and advantages in all rebs built in Great Eritain;

to any of his Majefty's fubin Ireland, and not British be intitled to the same privantages in all parts of his unions, as ships belonging is subjects residing in Great by British or srish built, are

ortation of fervants, horses, om Ireland to the British

ortation of linen cloth of and, into the British Plan-

export, under certain reearly from Ireland, into the British

## [ xi ]

British Plantations in America or the West I:dies, or any British settlement on the coast of Africa,

Any goods the produce or manufacture of Ireland, except wool and woollen-manufactures, cotton-manufactures;

Hats, glass, hops, gunpowder and coals; And all goods of the growth, product, or manufacture of Great Britain, legally imported from thence into Ireland, except woollen-manufactures and glass;

And all foreign certificate goods, legally imported from Great Britain into Ireland; But not to extend to foreign linen painted, &c. in Ireland,

Nor to bar-iron, iron flit or rolled, plated or tinned, nor any manufactured ironwares, till a duty is imposed thereon in Ireland;

Nor to any fuch articles, if a bounty or premium is allowed thereon:

And not to take place with respect to goods the manufacture of Ireland, except and until they are chargeable with duties to as great an amount as the like goods are charged with on exportation from Great Britain.

[B] 2 Perm

# [ xii ]

4 Geo. II. c. 15. Permit the importation of all non-enume-5 Geo. III. c. 2. rated goods (except hops) of the growth, product, or manufacture of the British Plantations, directly from thence into Ireland.

Hemp, Fiax, Linen, and Cotton.

7 & 8 W. III. Hemp and flax, and any manufacture made thereof in Ireland, may be imported into Great Britain from thence, free of all duties, upon certificate verifying the manufacture, &c.

3 Geo. I. c. 21. All linen made in Ireland, and imported into Great Britain, may be again exported to any British Plantation in America, without payment of any duty whatsoever.

18 Geo. III. c. 56. Cotton yarn, the manufacture of Ireland, may be imported into Great Britain duty-free.

Other Articles which are permitted to be imparted into Great Britain from Ireland, or exported duty-free, viz.

6 Geo. III. c. 46. Gum fenega, or gum arabic; 30 tons may be exported annually from Great Britain to Ireland duty-free, by licence from the Treasury, to be used in the linen manufactures of that kingdom.

Raw

r, Linen, and Cotton.

and any manufacture made

and, may be imported into

from thence, free of all

crificate verifying the ma-

in Ireland, and imported tain, may be again exportfh Plantation in America, 
nt of any duty whatfoever. 
e manufacture of Ireland, 
ed into Great Britain duty-

ich are permitted to be imat Britain from Ireland, or ee, viz.

gum arabic; 30 tons may nually from Great Britain -free, by licence from the e used in the linen manukingdom.

Raw

## [ iiix ]

Raw hides of steers, cows, or any other 9 Geo.III. c. 39. cattle (except horses, mares, or geldings), c. 86. and calve skins, or goat skins, raw or undressed, may be imported into Great Britain from Ireland, duty-free.

Rape feed and rape cakes may be imported 15 Geo. III. into Great Britain from Ireland, duty- c. 34. free.

Salted beef, pork, bacon, and butter, and 16 Ges. III. cattle, the laws permitting the importa- c. 8. tion from Ireland into Great Britain duty-free, are made perpetual.

Permit the importation of tallow, hog's 7 Geo. III. c. 12. lard, and greafe, duty-free, till the 25th 19 Geo. III. March 1782, from any place. c. 22. fed. 4.

#### Tea

Tea exported to Ireland as merchandize, to 17 Geo. III. drawback the whole customs, subject to 6.27. the regulations prescribed by 12 Geo. III. c. 60. and 16 Geo. III. c. 51.

Bounties granted and payable in Great Britain, for encouraging the Linen Manufactures.

Grant the same bounty on Irish linen made 29 Geo. II. c. 15, of hemp or flax, exported from Great 19 Geo. III.

Britain,

## [ xiv ]

Britain, as is allowed on British linen exported. viz. For every yard 25 inches broad, and under the value £. s. d. of 5 d. per yard, Of the value of 5 d. and under 6d. per yard, Of the value of 6 d. and not exceeding 1 s. 6 d. per yard, 0 0 13 Grant an additional bounty of 5 s. per hogi-35 Geo. III. c. 45, fest. 3. 16 Geo. III. head upon flax feed imported into Ireland, for which a bounty is allowed in c. 41. that kingdom, by Acts made there in the third and fixteenth years of his Majesty. Grants the following bounties on hemp, 19 Geo. III. 6- 37the growth of Ireland, imported from thence into Great Britain. Bounties, &c. for the Encouragement of the Fisheries.

15 Geo. 111. c. 31. fect 1.

British-built ships, owned by his Majesty's subjects residing in Great Britain or Ireland, &c. catching a certain number of fish on the Banks of Newfoundland, and arriving with the same at Newfoundland,

## [ xv ]

lowed on British linen ex-

xiv ]

rd 25 inches
inder the value £. 5. d.
ird, - 0 0 0;
if 5 d. and under

of 6 d. and not a. 6 d. per yard, o o 1\frac{1}{3}.

nal bounty of 5 s. per hogfex feed imported into Ireech a bounty is allowed in by Acts made there in the centh years of his Majefty.

owing bounties on hemp,

of Ireland, imported from reat Britain.

r the Encouragement of the Fisheries.

ips, owned by his Majesty's ing in Great Britain or Iretching a certain number of anks of Newfoundland, and the same at Newfoundland, under the regulations prescribed in the Ast, are to be allowed,

To the 25 veffels first arriving, 401, each 100 next arriving - 201, each 11 years, 11 years,

British-built ships owned by his Majesty's seet. 3subjects, residing in Great Britain or Ireland, proceeding from thence and killing
one whale, at least, in the Gulph of St.
Lawrence, or on the coast of Labrador,
Newsoundland, or in any seas to the
southward of the Greenland seas and
Davis Streights, and returning within the
same year to some port in England with
the oil of such whales so taken, are to be
allowed for five ships, viz.

For the ship arriving
with the greatest quantity
with the next Do. - 400
with the next - 300
with the next - 200
with the next - 100
And the oil to be landed free of duty.

Grants the fame bounties to whales fo 16 Geo. III. taken in the feas to the fouthward of the c. 47-latitude of forty-four degrees North.

Ships fitted out from Ireland in the whale 15 Geo. III. fishery, to the Greenland seas, Davis c. 31. sect 21. Streights, and the adjacent seas, under the regulations prescribed, are to be al-

S lowed,

## [ xvi ]

lowed, on their return to some port in Great Britain,

From { 25 Dec. 1775 } to { 25 Dec. 1776, 401. } pcc 25 Dec. 1781 } to { 25 Dec. 1781, 301. } Ton.

18 Geo. 11f. e. 55. fett. 8,

The above-mentioned bounties for ships employed in the whale sisteries are to be allowed, although the whole and entire property of the ship doth not belong to some of his Majesty's subjects residing in that part of his Majesty's dominions from whence the ship is sitted and cleared out.

15 Geo. III. c. 31. fed. 5. His Majesty's subjects residing in Ireland may transport, directly from thence to Newfoundland, or to any part of America where the fishery is carried on, provisions, hooks, lines, netting, or other tools or implements necessary for the fishery, being the product and manufacture of Great Britain or Ireland.

Sect. 9.

Oil, blubber, or whale fins, taken in any part of the ocean by, and imported in any fhip belonging to, his Majesty's subjects of Great Britain or Ireland, to be imported duty-free.

Sect. 10.

Seal Ikins, raw and undressed, caught by the crew of any vessel belonging to, and xvi ]

return to some port in

25 Dec. 1781, 301. Ton.

ioned bounties for ships whale sisheries are to be gh the whole and entire ship doth not belong to jesty's subjects residing in Majesty's dominions from its fitted and cleared out.

bjects residing in Ireland directly from thence to , or to any part of America y is carried on, provisions, netting, or other tools or eccessary for the fishery,

luct and manufacture of or Ireland. whale fins, taken in any

in by, and imported in any to, his Majesty's subjects in or Ireland, to be im-

and undreffed, caught by y veffel belonging to, and

## [ iivx ]

fitted out from, Great Britain or Ireland, may be imported duty-free.

#### Tobacco.

Tobacco exported to Ireland, if less appears 6 Ceo. I. c. 21, to be landed than shipped in Great Britain, an allowance not exceeding Two per cent. may be made for waste during the voyage.

Repeals the Acts 12 and 15 Car. II. and 19 Geo. III. any other Act which prohibits or reftrains 6, 35, the fetting, planting, or improving, to grow, making, or curing tobacco, either in feed, plant, or otherwife, in Ireland.

There are other AEIs affecting Ireland, which cannot properly be flated under either of the foregoing descriptions; such as, the AEI for the Encouragement of Seamen belonging to the Royal Navy, 14 Geo. II. c. 38; the AEIs respecting the Light House Duties; those respecting the Isle of Man; the AEIs establishing and regulating the Post Office, &c. &c.

No. III.

Course of Exchange.

THE par between London and Dublin is  $\frac{1}{2}$  per cent.—100 l. British being worth 108 l. 6s. 8 d. Irish.

During the years 1778 and 1779, the Exchange of Dublin on London has varied from 5<sup>1</sup>/<sub>4</sub> to 9<sup>1</sup>/<sub>8</sub>—October 27, 1779, it was at 6<sup>1</sup>/<sub>4</sub>:

This is remarkably low; and the following causes are assigned for its being so much in favour of Ireland:

1. A large importation of specie, by the loans negociated with monied people, &c. in England, and by the late remittance to Ireland for public service.

 The non-payment of rents, which has kept within Ireland much money, that would otherwife have been remitted to ablentees.

3. The non-importation agreements, and the large exports in the provision trade, and in the linese

Prices

n London and Dublin is soo! British being worth

778 and 1779, the Ex-London has varied from 1779, it was at 6\frac{1}{4}: low; and the following its being fo much in fa-

on of specie, by the loans d people, &c. in England, nee to Ireland for public

t of rents, which has kept aoney, that would other-I to absentees.

tion agreements, and the ovision trade, and in the

Prices

# [ xix ]

### Prices of Bullion.

Gold, in October 1779, was at 41. per ounce in Dublin. The usual price had been from 41. 15. to 41. 25. The fall is imputed to the exchange, which sufficiently accounts for it.

Silver, in C tober 1779, was at 55. 6d. per ounce. The medium price had been 55. 10d. This is imputed to the felling more old plate, and to the manufacturing less new plate, than usual.

### No. IV.

A Coording to an abstract of a lift of the estates of absentees, published in January 1769,

The estates of those who live constantly abroad, and are seldom or never in Ireland, amount to 371,900 !.

And the estates of those who live generally abroad, and visit Ireland occasionally, amount to 117,800 l.

The debt of Ireland, at Lady-day 1779, a-mounted to ',141,591 l. 7 s. 11<sup>1</sup>/<sub>4</sub> d. exclusive of which, Ireland has raised 740,000 l. by sale of annuities, with benefit of survivorship, viz. 440,000 l. at 6 per cent. and 300,000 l. at 7<sup>1</sup>/<sub>2</sub> per cent.

[C]2 ·

# No. V.

A Two years average estimate of the revenue, and expence of the Irish Government, according to late experience.

	•		χ.•	
Hereditary	Revenue,	gross-	7	
about	•	•	1,200,000	e dali
Old additio	nal Duties-	-about	380,000	•
New addition	onal Duties-	-about	140,000	
Stamp Duti	ies—about		40,000	
Vice-Treaf	urers, and Pe	ells, anci	ent	
· Fees and	Salaries-al	out:	40,000	* 5 a
	Deduct		-	£. 1,800,000
Expence of	Manageme	nt-abo	ut 483,000	,
Drawbacks	, &cabor	ut -	3,000	
Expence at	tending Star	np Dutie	8	11
about		•	14,000	500,000

Nett Produce £. 1,300,000

Expences.

Civil Lift—about 9330,000

Military Eftablishment—about 938,000

Extraordinary Expences—about 432,000

Total Expence &. 1,700,000

1,200,000

380,000 140,000

40,000 ancient

-about 483,000 3,000

14,000

500,000

Nett Produce £. 1,300,000

330,000 938,000

-about 432,000

ice £. 1,700,000

No. VI.

Pandere res alta terra et caligine merfas.-

THE Observations on the Population of England and Wales shew (a), that according to the returns of the furveyors of the house and window duties the number of houses were,

In 1759 - 986,482

1765 — 980,692 1777 — 952,734;—

They next proceed to state, upon the authority of Davenant, that the total of houses in 1690 was, 1,319,215: -from these premises it is inferred (b), that "our people have decreased since 1690 near a quarter;" and that the depopulation in the last twenty years has been progressive.-

It should perhaps have been added, that Dr. Halley, whose authority is at least as good as Davenant's, estimates the number of houses in 1691 at 1,175,951. They both argued from the Hearth Books, over which oblivion has fomewhere contrived to spread her cobwebs; for I cannot learn, after a strict search by gentlemen

(b) Ib. p. 293. (a) Observations, p. 288. peculiarly

out out

Duties-

bout

## [ xxii ]

peculiarly able to make it, that there is now any trace of those books either in the Tax-office or Exchequer. We want the lights therefore which might be collected from the original materials of information; we know however from the Statutes, that the tax was imposed not upon houses, but upon every fire-hearth, c. flove, in every house, to be paid by the owners or occupiers. Two entries then were required, one of the owners or occupiers charged, and the other of the hearths rated. - Davenant accordingly (c) prints two columns, the one intitled, "Number of Houses " in each County according to the Hearth Books " of Lady-day 1690-Total 1,319,215:" The other, " Number of Hearths in each County " according to the Books of Lady-day 1690-"Total 2,563,527." It is believed, but we cannot decide, that these numbers, whatever they may import, were founded on conjectural estimates, and not on actual enumerations. But under Dr. Price's construction of the first column when compared with the fecond, it would follow that there were less than two fire-hearths or stoves upon an average to every house in the kingdom. The first then seems to be an account not of houses but of families. It is plain that Davenant

(c) Essay upon Ways and Means, edit. 1695, p. 76. understands

, that there is now any er in the Tax-office or e lights therefore which the original materials of wever from the Statutes, i not upon houses, but thove, in every house, ers or occupiers. Two ed, one of the owners the other of the hearths rdingly (c) prints two , "Number of Houses ing to the Hearth Books 'otal 1,319,215:" The earths in each County s of Lady-day 1690t is believed, but we numbers, whatever they ed on conjectural estial enumerations. But ction of the first column fecond, it would follow wo fire-hearths or stoves house in the kingdom. be an account not of t is plain that Davenant

Aeans, edit. 1695, p. 76. understands

understands it in this sense, and that by the word bouses in the title of his Account referred to by Dr. Price, he means households not tenements; for he fays (d) in the fame publication, "And though it appears from the Books of Hearth-money, that there are not above 1,300,000 families in England; and allowing fix perfons to a " house one with another, which is the common 44 way of computing, not quite eight millions of 46 people; and though (as likewise appears by the " Hearth Books) there are 500,000 poor families " in the nation, living in cottages, who contribute 46 little to the common support; yet the 800,000 46 remaining families would be able to carry on " the present business a great while longer, and 66 perhaps till France is weary of it."-Davenant is countenanced in this plain explanation of his own sense, by the account of the produce of the tax fo far as it can be relied on: The amount of the tax, on an average, as it was delivered to the House of Commons on the day of presenting the King's message which consented to the repeal, was 200,000 l. which at 2 s. per hearth gives 2,000,000; there remains therefore 563,527 hearths for the "500,000 families living in cottages, whom " Davenant repeatedly states to have contributed " little towards the common support." Dr. Price

(d) Observations, p. 34.

feems

# [ vixx ]

forms to have infreipated this objection, by attempting to show that the number of persons in a family are equal upon an average taken in particular places to the number in a house. But in the estimates which support that position, and which at best must be uncertain, due attention has not beer, paid to the numbers in schools; colleges, hospitals, prisons, barracks, shipping, dock-yords, and other public buildings.

According to Dr. Price's construction of Davenant's Paper, the number of houses in London, Westminster, and Middlesex, in 1690, was 111,215; and the houses in the same places, with the addition of Southwark, are supposed, by the latest accounts, not to exceed 91,000: a difference totally discountenanced by every account, and every map of London and the environs! We might indeed try it by the usual criterion of the Bills of Mortality; -thus, the number of houses, in 1690, in London, Westminster, and Middlesex, according to the expression used in Davenant, was 111,215; the number of houses for the same district, with the addition of Southwark, in 1757, according to an actual survey, was only 87,614: yet for fifteen years, ending in (e) 1690, the annual average

(e) The annual average burials for the fifteen years subsequent to 1690 were only 20,877. burials

ed this objection, by atthe number of persons in oon an average taken in number in a house. But support that position, and uncertain, due attention the numbers in schools; fons, barracks, shipping, public buildings.

rice's construction of Daimber of houses in Lonnd Middlesex, in 1690, he houses in the same tion of Southwark, are accounts, not to exceed otally discountenanced by ery map of London and night indeed try it by the ills of Mortality; -thus, , in 1690, in London, Idlesex, according to the enant, was 111,215; the he same district, with the , in 1757, according to anly 87,614: yet for fifteen 690, the annual average

e burials for the fifteen years nly 20,877.

burials

## [ vxv ]

burials within the Bills of Mortality, were 21,657; and for fifteen years, ending in 1757, they were 22,762; exclusive of the great increase in Marybone and Pancras, if the number of deaths in those two parishes could be learned, and added respectively to the two periods here compared .- It is also beyond a doubt, that London was become much healthier in the latter period than in the former. - It is true, indeed, that, in the former period, there were only 134 parishes within the Bills, and, in the latter, 147; but this objection would not furnish any adequate explanation, even if it were not known that the extension of the Bills of Mortality has arisen only from the fpreading out of buildings, crouded formerly within the walls (f), but now. upon a larger space. The dilemma then is that, during a confiderable period, when we are

(f) The medium of annual burials in the 97 parifies within the walls, was from

. \$ 1650 to 1660 - 3123 . . . . . . . . 1680 to 1690 - 13139

1730 to 1740 - 2316

But the medium of annual burials within the whole Bills of Mortality was, for the

First Period \_\_\_\_\_\_\_ 12,886 Second Period \_\_\_\_\_\_ 22,362

Third Period \_\_\_ 26,492

[D]

. I the sade !

# [ xxvi ]

to suppose the inhabitants 4th more in number, we are to admit that the annual burials were goth less, and yet that the condition of the people was

more unhealthy.

As a farther proof of the modern depopulation of London, it is mentioned (g), that the annual average of burials in London from 1774 to 1778 inclusive, was 20,835; but that the average for five years before 1690 was 22,742. - Here we find a colourable evidence; but it is furnished by the use of a particular period. The average of twenty years ending in 1690, was 20,733. The average of ten years ending 1700, was 20,770.-The average of seventeen years ending in 1690, was 21,371.-Now in comparing the least favourable of those periods with the present times, we shall find that the average of 17 years ending in 1778; happens to have been 22,765.-The average of eleven years ending in 1772, was 23,743-and for five years ending in 1766, it was 24,562; -and, though Dr. Price supposes our depopulation to have made a great progress during the last twenty years, it will be found, that, for five years, ending in 1761, this average was only 19,877.-London feems indeed to have been most crouded during the period from 1720

(g) Observations, p. 281.

to

f the modern depopulation ioned (g), that the annual London from 1774 to 1778 ; but that the average for vas 22,742.—Here we find e; but it is furnished by ir period. The average of n 1690, was 20,733. The nding 1700, was 20,770.teen years ending in 1690, n comparing the least faods with the present times, average of 17 years ending have been 22,765 .- The ears ending in 1772, was years ending in 1766, it hough Dr. Price supposes have made a great progress ty years, it will be found, nding in 1761, this average ondon feems indeed to have iring the period from 1720

ervations, p. 281.

to

## [ xxvii ]

to 1745, when the annual average of burials was above 26,000; but this too is in a great measure accounted for, when we recollect again, how much the town has, within the last thirty-five years, expanded itself into the parishes of Marybone and Pancras, which are not within the Bills .- The present question, however, is, whether London appears to be now less populous than it was in 1690; and, if we use the oldfashioned mode of calculation, to which we might be entitled in comparing the two periods, we should, as authorized by Sir William Petty, multiply 22,765 (the average burials of the last 17 years) by 30 (a supposed proportion of lives to burials) which would give 682,950 people. But I am convinced, by another work (h) of Dr. Price's, that this mode of computation is extremely erroneous; and it feems but too probable that the annual number of deaths in London is much greater than in the proportion of 1 to 30.- I mean, however, only to compare our very imperfect data, in supposed facts, so far as they are known; I do not wish to propose any conclusion without much better premises than any which the very wretched state of this branch of national police can furnish. " In the

(b) On Reversionary Payments, p. 198, &c.
[D] 2 " yea

## [ xxviii ]

" year 1603, fays Mr. Anderson (i), the weekly "Bills of Mortality, at London, began to be " regularly kept, as in our days; yet many of "those Bills, in earlier times, have been loft; " and even the Bills in their modern condition " afford us but an imperfect conjecture of the " magnitude of London, as comprehending only, " or mostly, the christenings and burials of those of the established church; though the Dissenters of all denominations form a numerous body " of people. Those also who are buried in St. " l'aul's cathedral, in the abbey church at Westminster, in the Temple church, the Rolls chapel, " Lincoln's Inn chapel, the Chapter House, the " Tower of London church, and some other parts, are faid to be entirely omitted," Exclusive of thefe, and other defects, which are anxiously defcribed in Maitland, all who are carried into the country to be buried are also omitted, and the very populous parishes of Marybone and Pancras are not yet included in the Bills .- In thort, if I could bring myfelf to that disposition, which fometimes leads us, first to frame a conclusion, and then to look for premifes, I could fuggest many reasons to imply an increased population; but, wishing merely to refist the negative, and

(i) Deduction of Commerce, ii. p. 461. having

Commerce, ii. p. 461; having

o refift the negative, and

### [ xxix ]

having no wish with such materials to attempt the affirmative proposition, I shall only add a fhort remark on the fuggettion of a late apparent

The number of houses in England and Wales by the Surveyors returns was,

In 1759 - 986,482

1765 — 980,692 1777 — 952,734:

But I find on enquiry that the total of houses returned as charged and chargeable were,

In 1759 - 704,053

1765 - 704,544

1777 - 708,833:

And though of the last mentioned number 7,360 were afterwards discharged on appeal, it appears clearly that the houses brought into charge were more in 1777 than in 1759. The apparent diminution of the total number is in the cottages not liable on account of poverty, with respect to which, it is notorious and avowed, that the Surveyors returns are conjectural and very defective. Nor indeed is there much regularity in their returns of houses liable to duty; -- for example, the houses returned as charged and chargeable in 1750 were 729,048; and in 1756 only 690,702; but in 1759 they were again 704,544. The Surveyors have lately received

### [ xxx ]

an order to make strict returns of all houses every third year; it will however be difficult to enforce it to any purpose of the kind now in question.

Here then I shall dismis a subject which, though it contains matters of curiosity and relative importance, is involved in endless conjecture and uncertainty. I expect to shew that it is equally unavailable to have recourse to the Excise.

It is certainly true, as expressed in the Observations, that "the gross annual produce of the hereditary and temporary Excise for three years ending in 1689 was, as appears from the Excise books, 740,147 l.; and its gross annual produce, for four years, ending in 1768, only 527,991 l. It had decreased, therefore, 112,156 l. per ann.; deducting, however, 112,156 l. for the duties on low wines and spirits (which duties, about 70,000 l. per ann., were in 1736 carried to the aggregate fund) and for the use of the spirituous liquors and wine, which may have affected the consumption of beer, there will still remain a diminution unaccounted for, and amounting to 100,000 l. a year."

This instance, if unexplained, would warrant the inserence meant to be conveyed by returns of all houses however be difficult to se of the kind now in

xx ]

smis a subject which, ters of curiofity and volved in endless con-I expect to thew that to have recourse to the

expressed in the Obserannual produce of the rary Excise for three as, as appears from the 1.; and its gross annual ears, ending in 1768, d decreased, therefore, deducting, however, ies on low wines and bout 70,000 l. per ann., to the aggregate fund) fpirituous liquors and affected the confumpstill remain a diminuand amounting to

xplained, would wart to be conveyed by

it. In the first place, however, there is not any mention made of the large allowance given to brewers by the alteration of measure which took place after the Revolution, and which made an immediate and perceptible difference in the gross annual produce of the Excise. The cossee duty was also taken from the Excise in 1690, and subjected to the Customs: But, without infisling on these points, or on the decreased consumption which may have been occasioned by subsequent additional duties, the very fame medium of proof, if different periods are felected, will afford stronger presumptions of a great increased population. For example;-the gross annual produce of the hereditary and temporary Excise for three years, ending in 1695, was 484,183 l., and its groß annual produce for four years, ending July 5th, 1774, was 520,623 1 .- Again, the annual produce of the same branch of Revenue, for three years, ending in 1693, was 464,142 l.; and for four years, ending in 1778. it was 554,460 /.- I have not, in either of thefe instances, deducted from the produce of the two early periods the 112,156%, per ann. above mentioned: my argument, though entitled to those advantages, does not want them. It affords, prima facie, a presumption of a regular, increased population.

The

### [ xxxii ]

The Observations proceed in the following words: "In conformity to this fact, it appears that there has been a proportionable diminution in the quantity of beer brewed for sale and in the number of victuallers;—for three years ending in 1689 the annual average of frong barrels brewed for sale, was 5,055,870.

The average of small barrels, was 2,582,248.

The average of small barrels, was 2,582,248.

The average was 3,925,131; the latter, 1,886,760.

The average of common victuallers in the whole kingdom for the former three years, was 47,343; for the latter three years, 34,867.

This last fact seems of particular consequence," &c.

Here again a reference to different periods will prove the inverse of every proposition.—Thus, for three years ending 1700, the annual average of strong barrels brewed for sale, was 3,074,256; the average of small barrels, was 1,966,065; but for three years ending 1762, the former average was 4,244,783—the latter was, 2,073,197; the average of common victuallers in the whole kingdom for the former three years, was 37,170; for the latter three years, 39,803.—We differ only in the choice of instances, and any person who finds his leisure as unimportant as mine,

ed in the following of this fact, it appears opportionable diminubeer brewed for fale ictuallers;—for three ne annual average of fale, was 5,055,870.

Tels, was 2,582,248.

The in 1768 the former the latter, 1,886,760.

The in 1768 the former the former three years, at three years, at

different periods will proposition.—Thus, the annual average fale, was 3,074,256; els, was 1,966,065; fiz, the former average was, 2,073,197; the allers in the whole the years, was 37,170; 39,803.—We differences, and any person aimportant as mine, and

and who will take the trouble of examining the Excise Books, will observe, that the periods which I have adduced are not felected with any particular industry and attention. The four years ending in 1768, are almost the lowest period for Excise produce that can be found in modern times; and it cannot be forgotten, that during that period the fearcity of grain and high price of provisions were such as to excite dangerous tumults, and occasion an exertion of prerogative, for which the Legislature passed an Act of Indemnity: - the three years ending in 1689, were as remarkable in the opposite extreme, and indeed unparalleled in any inflance prior or subsequent. If, however, we lengthen even that favourite period, the refult will be different: Thus, the average annual produce of the hereditary and temporary Excise for fifteen years, ending in 1702, and including the period ending in 1689, was 549,175 l. That of four unfavourable years in the present century, was 527,991 l., to which must be added, the duty on spirits and low wines, 70,000 l. Total, 597,9911.—The fame average produce for four years immediately preceding Dr. Price's publication, was 554,460 l. to which, in like manner, must be added, the duty on spirits and low wines, 70,000 l.-Total 624,460 l.

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# [ xxxiv ]

I do not mean to draw any conclusion; I have endeavoured only to shew, that, with equal plausibility, and by similar modes of proof, it is easy, from such dark materials, to produce opposite inferences; and it surely is neither unsair nor unreasonable to presume that each inference is inconclusive and fallible:—

Imus obscuri solá sub nocie per umbram Perque domos Ditis vacuas, et inania regna. Quale per incertam lunam, sub luce maligná, Est iter in sylvis: ubi cælum condidit umbrá Jupiter, et rebus nox abstulit atra colorem. per umbram c, et inania regna, , fub luce malignā, um condidit umbrā dit atra colorem.

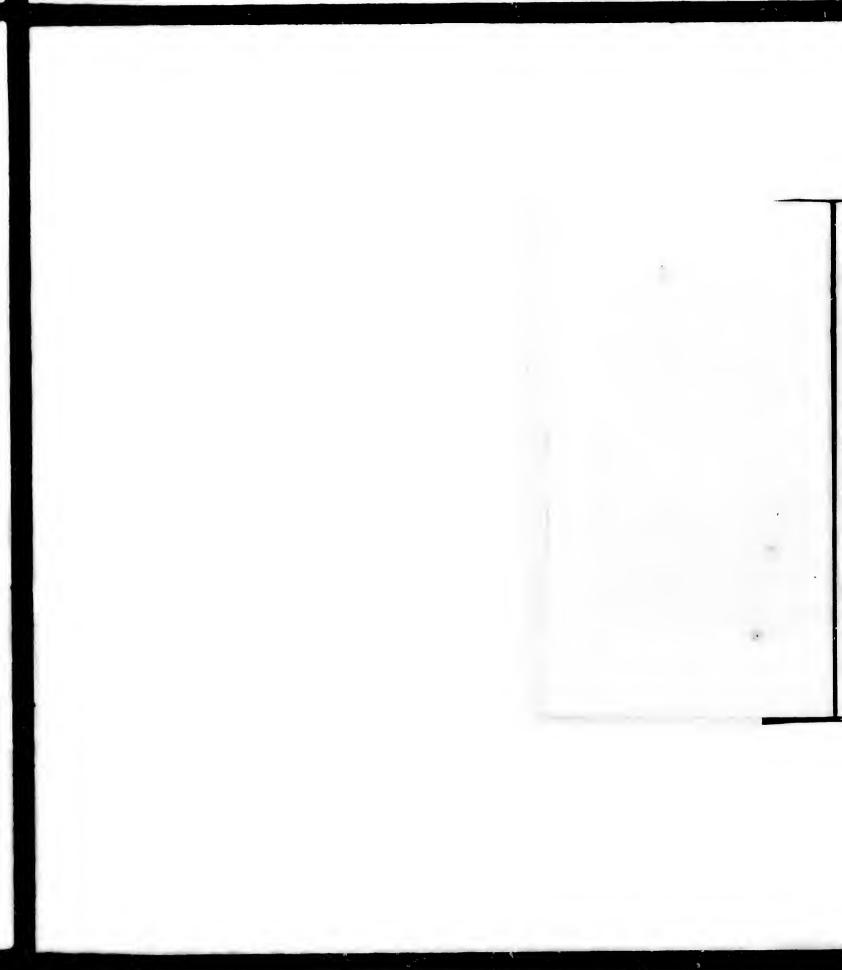
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### No. VII.

THE following Table (founded on one which was published in 1771) shews the current Rates of Exchange taken in London, at a medium for the first half-year 1770;—and the Prices of Exchange on the 22d October 1779—and on the 18th January 1780; compared with the Rates which may be called the Pars, whilst the coinage price of silver continues to be 55. 2d. per Ounce.

	Medium of half-year		rice the		rice t 8th J	an.	Par Prices
	1770		1779		1780	,	
Venice	51 15	_	49		48	_	49 160
Genoa	49	_	45 \$		45	_	54
Leghorn	50 15	_	47 1		47 2	-	51-69
Lifbon	66 3		65 %	_	62	<del>3</del> —	67
Paris	31 3	_	29 3	_	29	4	29-149
Cadiz	39 1		36 ½	_	36	<del>-</del> <del>-</del>	43-2
Amilero	lam 34 3	_	35 8	_	35	9 -	36-59
Hambu			34 7	_	34	6 —	35-17

Note. The two last mentioned places chiefly govern the Ex changes in the Northern parts of Europe, and the fix other Cities chiefly those of the Southern parts, in respect to London. And it should be observed, that Bills of Exchange being negociated between London, Amsterdam, and Hamburg, by the number of schellings and pennings banks for pound sterling, the advantage in tayour of London, with those two places, is in proportion of the prices above Per. — But the prices in Bills of Exchange being rated in sterling money for the pieces in Bills of Exchange heing rated in sterling money for the pieces in Bills of Exchange heing rated in sterling money for the pieces in Bills of the boundary of the pieces of eight in Cadiz, the cown pieces at Paris, the miltrea in Liston, the ductar in Venire, the pezzo in Genoa, and the dollar at Leghorn, the advantages to London are in proportion to the prices below Par.



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