

# Photographic Sciences Corporation

**23 WEST MAIN STREET  
WEBSTER, N.Y. 14580  
(716) 872-4503**

2.8  
3.2  
3.6  
4.0  
4.5  
5.0  
5.6  
6.3  
7.1  
8.0  
9.0  
10.0  
11.2  
12.5  
14.0  
16.0  
18.0  
20.0  
22.5  
25.0  
28.0  
31.5  
36.0  
40.0  
45.0  
50.0  
56.0  
63.0  
71.0  
80.0  
90.0  
100.0  
112.5  
125.0  
140.0  
160.0  
180.0  
200.0  
225.0  
250.0  
280.0  
315.0  
360.0  
400.0  
450.0  
500.0  
560.0  
630.0  
710.0  
800.0  
900.0  
1000.0

**CIHM/ICMH  
Microfiche  
Series.**

**CIHM/ICMH  
Collection de  
microfiches.**



**Canadian Institute for Historical Microreproductions / Institut canadien de microreproductions historiques**

**© 1984**

11  
10  
9  
8  
7  
6  
5  
4  
3  
2  
1

# Technical and Bibliographic Notes/Notes techniques et bibliographiques

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

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

- ☐ Coloured covers/  
Couverture de couleur
- ☐ Covers damaged/  
Couverture endommagée
- ☐ Covers restored and/or laminated/  
Couverture restaurée et/ou pelliculée
- ☐ Cover title missing/  
Le titre de couverture manque
- ☐ Coloured maps/  
Cartes géographiques en couleur
- ☐ Coloured ink (i.e. other than blue or black)/  
Encre de couleur (i.e. autre que bleue ou noire)
- ☐ Coloured plates and/or illustrations/  
Planches et/ou illustrations en couleur
- ☐ Bound with other material/  
Relié avec d'autres documents
- ☐ Tight binding may cause shadows or distortion along interior margin/  
La reliure serrée peut causer de l'ombre ou de la distortion le long de la marge intérieure
- ☐ Blank leaves added during restoration may appear within the text. Whenever possible, these have been omitted from filming/  
Il se peut que certaines pages blanches ajoutées lors d'une restauration apparaissent dans le texte, mais, lorsque cela était possible, ces pages n'ont pas été filmées.
- ☐ Additional comments:/  
Commentaires supplémentaires:

- ☐ Coloured pages/  
Pages de couleur
- ☐ Pages damaged/  
Pages endommagées
- ☐ Pages restored and/or laminated/  
Pages restaurées et/ou pelliculées
- ☒ Pages discoloured, stained or foxed/  
Pages décolorées, tachetées ou piquées
- ☐ Pages detached/  
Pages détachées
- ☒ Showthrough/  
Transparence
- ☐ Quality of print varies/  
Qualité inégale de l'impression
- ☐ Includes supplementary material/  
Comprend du matériel supplémentaire
- ☐ Only edition available/  
Seule édition disponible
- ☐ Pages wholly or partially obscured by errata slips, tissues, etc., have been refilmed to ensure the best possible image/  
Les pages totalement ou partiellement obscurcies par un feuillet d'errata, une pelure, etc., ont été filmées à nouveau de façon à obtenir la meilleure image possible.

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

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

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

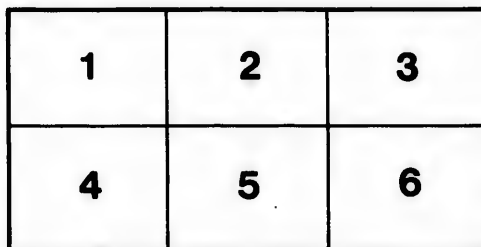
Mills Memorial Library  
McMaster University

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

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

The last recorded frame on each microfiche shall contain the symbol ➡ (meaning "CONTINUED"), or the symbol ▼ (meaning "END"), whichever applies.

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



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

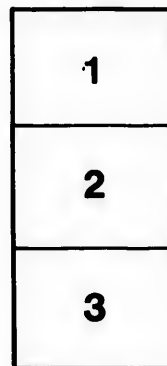
Mills Memorial Library  
McMaster University

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

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

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

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



56  
ESSAY  
ON

WAYS *and* MEANS  
FOR

Raising Money for the Support  
of the Present WAR, &c.

(Price One Shilling.)

Y A S S E

CO

WILLIAM S. S. S.

WILLIAM S. S. S.

E

W

N

P

In

G

Fir

Prin

A N  
E S S A Y  
O N

WAYS *and* MEANS

FOR RAISING

M O N E Y

For the SUPPORT of the

P R E S E N T W A R,

W I T H O U T

Increasing the PUBLIC DEBTS.

I N S C R I B E D

To the Right Honourable

*George Lord Anson,*

First LORD COMMISSIONER of the  
*ADMIRALTY, &c.*

*By* F. F.

L O N D O N:

Printed for M. COOPER, at the *Globe*, in  
*Pater-noster-Row*, 1756.





# ADVERTISEMENT

TO THE

# READER.

**T**HE following Effay was written some Months since, when a *French* War seemed unavoidable. The Ministry, by the Plan they laid down to themselves, and their Oeconomy, have not demanded so great a Loan as the Calculations in this Effay have supposed; and have certainly borrowed

## ADVERTISEMENT.

rowed it on very good Terms, considering the present Situation of Affairs. If no great Deficiencies come hereafter to be made good, the Author will rejoice as much as any Man living at his Error. But, as his Estimate supposes all Deficiencies made good, and the Accounts closed; and as his Reasoning is not at all affected by the particular Sums borrowed, he chose to publish it as it was first written; it being very easy for the Reader to add or diminish (as in the present Case) either in the accumulating Debt, or in the Method

## ADVERTISEMENT.

thod proposed for raising the Money, in Proportion to the yearly Demand of the Government, and the Rate of Interest such Demand is raised at.

T O

E R R A T A.

PAGE 11. line 5, at the end, read *as* instead of *for*.  
31. line 3, for *no* read *not*.

T O T H E

Right Honourable

*George Lord Anson,*

&c. &c. &c.

M Y L O R D,

**T**HE great Share Your  
Lordship's High Sta-  
tion gives You, in the Ma-  
nagement of the present War  
against *France*; and the  
universal Satisfaction the  
Public enjoy, from Your  
Conduct therein, will, I  
A make

make no Doubt, induce them readily to agree with me, in the Propriety of my inscribing this Essay, on the Means of supporting and continuing this War, to Your Lordship; though it is not immediately in Your Department.

BUT, my Lord, I have another Reason, which more particularly regards myself, for presuming to address Your Lordship in this Manner. It was the Honour Your Lordship did me in attending

attending to a Conversation  
in which I expressed my  
Sentiments on this Head,  
that first gave me Encou-  
ragement to commit my  
Thoughts to Writing: So  
that Your Lordship has a  
Kind of parental and natu-  
ral Right to them.

AND, to conclude, I  
could not so far oppose my  
own Inclinations, as to omit  
any Opportunity of publick-  
ly declaring, that, with the  
greatest Admiration of the  
Vigilance,

( iv )

Vigilance, Vigour, Integrity,  
and Secrecy, with which  
Your Lordship pursues all  
Your Measures for the De-  
fence of this Country. I  
have the Honour to be *One*,

MY LORD, *of*

*Your* LORDSHIP'S

*Most Obedient,*

*Devoted,*

*And Obliged*

*Humble Servants,*

F. F.



A N  
E S S A Y  
O N

*Ways and Means* for raising Money  
for the Support of the present  
W A R, &c.

**T**HE subject Matter of the following Essay, is, as I humbly conceive, of the utmost Importance to these Kingdoms; and deserves, at least, the serious Consideration of every Well-Wither to them. In offering my Thoughts upon it, I hope I shall not lie under the Imputation, either of Impertinence or Self-sufficiency: The Duty of every Citizen to contribute his Endeavours to extricate us in Times of Difficulty, (I  
B will

will not say Danger) will, I hope, save me from the First; and when it shall appear, that no one single Thought is, perhaps, my own, but (as I am ready to acknowledge) what has been said by many before me, though not sufficiently attended to, I think I ought to stand exempted from the Last.

Those who are at the Helm, want neither Courage nor Wisdom to protect us: And the universal Content their Conduct has hitherto given, with the Applause it has received, is a *certain* Proof that their Measures are agreeable to the Sense of the People; and a *presumptive* one, at least, that they are right. For, however capricious the Voice of the People may be, right Measures are more likely to be approved than wrong: And though the pestilential Breath of Faction may blast them for a Day; yet they will certainly appear in their true Light to Posterity.

We

We are engaging in a War, not only *just* but *necessary*; *absolutely necessary*, to recover our undoubted Rights, from the *Encroachments* and *Invasions* of a People arrogant from their Power; a People whom no Treaties can bind, and who seem wantonly to make a Joke of public Faith, and place their Reason in their Arms only. *Louis* the Fourteenth chose for a Motto on his Cannon, *Ultima Ratio Regum*; had he said *Fides*, he would have given a true Portraiture of himself and his Ministers.

As the War is necessary, so it is likely to be of some Duration: For since we have taken up Arms to defend our Property, often ceded to us by the most solemn Treaties, we cannot in Honour or Prudence lay them down, 'till by shewing our Strength in our *American* Colonies, and exerting it with Vigour, we convince the *French* that we are their

Superiors there at least : And perhaps they may in Time see, that the only Way for them to enjoy their own weak, though extensive Settlements, is to leave us in the quiet Possession of ours : And so we may obtain that Security from their Fears, which we have often in vain attempted to obtain from their Justice.

As the War may be of some considerable Length, so of course it must be proportionably expensive. The Measure for going into it, seems to be the Measure of the People, as much, and more so, than any within my Memory. All Ranks, all Parties, Inhabitants of the Cities, and Inhabitants of the Country, are unanimous in their Approbation of it ; and, as yet, appear to vie with each other in their Zeal to support it. Since this is the Case, they ought not to murmur at the Expence : But they have a Right to have that Expence, which they must bear, laid on them in a Manner as little burthensome to them as the  
Nature

Nature of the Thing will admit; and then I do not doubt but they will bear it with Chearfulness. If they should not, they will, in that Case, be the less to be regarded; because they must take one of these Alternatives, either to sit still and see their Colonies wrested out of their Hands, by a Nation, the constant natural Enemy to this Country, or be at the Expence to defend them. As far as one can possibly judge, from the present Appearances, they wisely and bravely choose the last; and they ought not to recede or repine, if all is done, that possibly can be done, to make that Burthen sit easy on their Shoulders which they must stand under.

The Current Service of the Year, when we are engaged in a War, will not probably come under — — — 7,000,000.

The

( 6 )

The Land Tax, at 4 s. will  
produce        —        —        2,000,000

The Malt        —        —        750,000

The Sinking Fund, to make  
an even Sum, we will call — 1,250,000  
—————  
4,000,000

We will suppose that there  
will then remain to be raised  
annually, during the War - - 3,000,000

The Means of raising this Sum, so as to  
be the least felt by the People, is the Ob-  
ject I have in View ; and will be the Sub-  
ject of this Pamphlet.

Whatever Schemes may be offered, or  
in how many different Shapes soever they  
may appear, all Means of raising these  
three Millions, must ultimately resolve  
into one of these two Ways, *viz.* either  
to

to raise it on the Subjects within the Year, for the current Service thereof; or else to borrow it of them on the public Faith, and appropriate a Fund for the Payment of the Interest at least. Now, to erect such a Fund, it is necessary to impose new Taxes adequate thereto.

The last has been the Method during King *William's*, Queen *Anne's*, and the last War with *France* and *Spain*, by which a Debt of about Fourscore Millions is accumulated.

Let us now suppose that the old Way of raising the Money is the best; and see what our Circumstances will be at the End of the War, which, for Argument Sake, we will calculate to last seven Years.

If a safe and lasting Peace can be sooner obtained, happy will it be for this Nation,

Nation, and no Man will rejoice at it more than myself.

The Government will want three Millions a Year ; and I much question whether, considering the Practices that now have been, and constantly are used upon these Occasions, they can borrow it even this first Year, under  $3 \frac{1}{2}$  *per cent.* which must gradually rise to 4*l.* or  $4 \frac{1}{2}$ . Let us, at an Average, take it at 4*l.*

Three Millions a Year, for seven Years, makes 21,000,000, which, at 4*l. per cent. per annum*, will demand 840,000*l.* a Year to pay the Interest only, and increase our Debt to 101,000,000.

Now I would seriously ask, Whether the Right Honourable the Board of Treasury are of Opinion that they can lay Taxes sufficient to produce 840,000*l. per annum*, without entailing a grievous Burthen upon the Manufactures of this Kingdom ?



Kingdom? I say Manufactures, and not Manufacturers, for Reasons that will hereafter appear.

I have mentioned Practices having been used; for which, perhaps, I may be expected, and called upon, to give an Account.

To be beforehand then with those who may be offended at the Term; I do declare, that I think it impossible, considering our present Situation, there can, in a natural Way, be that Difference in the real Value of the Stocks, which has of late appeared. It can be owing to nothing but a Belief that the Government would want to borrow Money the approaching Sessions of Parliament: And the Lenders know their Interest well

C

enough

enough to be sensible, that the only Method they have to raise the Interest on future Funds, is to lower the Prices of the present ; which are at a stated Parliamentary Interest. The Lenders are Men ; and as Men, however opulent, respectable, or important they may be, they will act agreeably to their Interest.

In all private Transactions between Man and Man, the Lender takes Advantage of the Borrower ; and to suppose the Government can ever borrow Money, without it's being in some Measure a Jobb to the Lenders, is an Utopian Scheme ; which an eminent Man, of the present Age, seems to have fallen into : Now that Man appears to me to be the best Minister for this Country, who contrives to make it the least Jobb possible. But whoever

ever is so weak as to attempt to make it none at all, will, if he lives long enough, most certainly repent it; unless he could be well assured, it would be the last Loan he should ever have Occasion for; for any Failure will undoubtedly create future Difficulties.

Without pretending to the Spirit of Prophecy, I will take upon me to pronounce, that, though our Operations in War may be attended with ill Success; yet, let the Public have strong Assurances and Conviction that the Ministry will not want a Loan, the Stocks will creep up, in Spight of all that can be done to keep them down.

I beg Pardon for this Digression, which I thought necessary, and at the same Time

pertinent to the chief End of these Reflections.

To pay the Interest of this Debt of 80,000,000, the Parliament have, from Time to Time, laid Taxes ; which, from the Reduction of Interest since, produce more than is at present demanded from them. This Overplus is brought to Account, and is now called the Sinking Fund ; the favourite Child of a late Great Minister, and now deservedly become the Darling of the People. It is not unlikely I may be told, there is no Necessity for laying new Taxes, we will mortgage this Sinking Fund, for the Payment of the Interest of the future Loans. If this Method is taken, the Sinking Fund will be yearly diminished, and so in Time will not come in Aid of the Current Service,

vice, which I have supposed it to do, and more must necessarily be raised to supply it's Place. Besides, it is an unpopular Scheme, that would, with Difficulty, be complied with, as it would leave a Debt of at least 101,000,000, with little or no Prospect of it's being redeemed in the present System.

Thus I have set aside the Scheme of mortgaging the Sinking Fund, as an unlikely and impolitic one ; as it will entail a vast Debt on Posterity, and at the same Time take away the most effectual Means of redeeming it. The only Method then left to pay the Interest on any future Loan, would be, the laying some new Duties, sufficient for the Purpose.

We

We have supposed three Millions the Sum necessary to be annually raised, in Case of a War with *France*. If this can be borrowed at 3 *l. per cent.* it will want a Fund that will produce 90,000 *l. per annum*, to pay the Interest; if at 4 *l.* 120,000 *l.* Let us, for the Sake of round Numbers, estimate it at 100,000 *l.* a Year, and this for the first Year only.

I have heard (how true my Information may be, I know not) that the Ministry were at a Loss to know, on what they should lay a new Tax, at the End of the last War. I have supposed the War, we are now entering into, may last seven Years: No very unreasonable Supposition, I presume; if we consider the Duration of the late Wars with *France*.

Especially

Especially if we include the winding up of Bottoms after a Peace. Money will become dearer, and a higher Rate of Interest must be paid for it yearly. If it should now, in Reality, be difficult to find Funds for the Payment of 100,000*l.* what must be the Case at the Expiration of the War; when we shall be left with a Debt of more than One Hundred Millions entailed on our Descendants; who may, nay certainly will, have Rights of their own to protect and preserve. What then must we do? Must we tamely sit still, and submit to the Encroachments of any perfidious Neighbour, for want of Power to oppose them? God forbid. We are not in so miserable a Condition; we are a rich and powerful People, and have the Means in our Hands to curb such Neighbours,

Neighbours, and continue the War for this, or a longer Term, without being maimed at the End, however we may smart during the Operation.

It shall be my Business to shew these Means ; for I should esteem myself a very bad Member of the Community, if I should expose the Difficulties we are in, and did not at the same Time point out a Way, which to me appears practicable, how we might support this War with Vigour, and remain in our present Strength at the End of it ; and which would not be so burthensome to the Nation, as the contracting new Debts.

Before I proceed, I beg Leave to lay down this Truth, as a Maxim not to be departed



departed from. The Poor do not, never have, nor ever possibly can, pay any Tax whatever. A Man that has nothing can pay nothing, let Governments try what Expedients they please to force him to it. He that works for his Living, will, and must live by his Labour. This is universally true in all Countries, at all Times; and equally so, whether Provisions are dear or cheap. I have heard, that in *India* a Man can live for one Penny a Day; this then will be nearly the Price of Labour in that Country.

If by Taxes, or Dearth, or any other Cause, the common Necessaries of Life become so dear, that a Labourer cannot live at the usual Wages; the Price of Labour must, and in Fact actually does

D

rise

rise in Proportion thereto at least, generally much more.

If the Price of Labour in any Country is so great, that the Poor, by working Part of the Week, can maintain himself and Family the whole Week; it is an Evil to that Country, which requires the strictest Attention of the Magistrates; or, if too much for them, of the Legislature, by all possible Means to prevent. For every Day's Loss of Labour, is an actual Loss to the Public. And any Laws which encourage this Idleness of the People, ought to be immediately repealed, as soon as the Malady is found out.

Of this Sort, I apprehend, are the Laws now in Force for the Settlement and Provision

Provision of the Poor; which have always appeared to me to operate in many and various Ways, towards the enervating and impairing our Strength; and which seem to require an effectual, and a speedy Remedy.

If Taxes are laid on Labour merely, or on such Articles as the meanest Labourer must want and use, he will still live, and his Wages must be raised. If on the Manufacturers, or Venders of Goods, they will raise the Prices of the Commodities they respectively deal in, sufficient not only to pay the Tax, but to make them full amends for the Money they disburse for the Payment of it, and then always make a third Addition to bring the Price to a round or even Sum.

So that the whole Tax, and much more, is ultimately paid by the Consumer ; that is, by the Man of Fortune who lives on his Income : And this even in those Taxes which are said mostly to affect the Poor, and which they seem, at first Sight, to pay out of their own Pockets. And here, as it appears to me, seems to lie the Art of imposing Taxes. For, since the Consumer pays the whole, it is clear, whatever Manufactures you tax, while our Goods find a ready Vent at foreign Markets, so far as Foreigners are Consumers, so far they pay that Tax for us. But if by Taxes being laid, either on the Materials, or the Labour, or the Necessaries the Manufacturer wants, the Price of the Commodity is so raised, that other Nations can undersell us ; then it becomes  
seriously

seriously the Business of the Legislature to consider how they can remedy this, by lessening, or totally abolishing, particular Taxes.

But here arises a great Difficulty, which all Ministers necessarily labour under. It cannot be presumed, if you consider either their different Education, or the many various Occupations they are obliged to attend to, that they can be Masters of this, and sufficiently know the fluctuating State of foreign Markets: And those whom they consult, and really are apprized of it, I fear consider Trade, not as a national Concern, but merely as the Point in Question affects the particular Branch they are engaged in; so give  
Counsel

Counsels, Good or Bad, just as it suits their own private Interest.

Since then the Consumer pays the whole of the Tax, it must be equal to him, when he maturely weighs it, how, or on what it is laid. All that really concerns him is, that he should pay as little as the Exigencies of the State will admit of; and that the whole of what he does pay, should, if possible, go clear of all Deductions into the *Exchequer*, to answer the Purposes for which it was levied.

The Method which occurs to me on this Occasion, and which has met with the Approbation of all sober-minded considerate Men, whom I have consulted upon this Head, is not a Scheme of my  
own ;

own ; but has been some Time published, under the Title of, *Serious Considerations on the several High Duties which the Nation in general (as well as it's Trade in particular) labours under : With a Proposal to raise the Whole by one single Tax.*

This Pamphlet is now universally acknowledged to have been written by the late Sir *Matthew Decker*, Bart. a Man long versed in Business, intimately acquainted with, and frequently consulted by, Ministers on the Subject of the public Revenues, and consequently Master of the Subject of which he treated. Sir *Matthew* goes farther than I propose.

He is for abolishing all Taxes, and raising the whole for the Current Service,  
for

for the Payment of all Interest on the Loans, and for the Purpose of the Sinking Fund, by one single Tax on Houses only. His Plan being so extensive, and his Attempt so great, was not so well attended to, nor met with so much Success as it seems to merit: The more particularly, perhaps, for this Reason, as it unhinged the whole present System of the Revenues, and discarded the numerous Train of Officers employed in collecting them; though indeed he provided for the present Set during their Lives.

However, I rejoice at his having published it; for I cannot but consider it as a sure and safe Retreat in Times of Distress, if such should hereafter happen. It is a Back-Door, by which we may



may surely save ourselves when our House is on Fire, if we do not imprudently stay till the Substance of the Fabric is consumed.

Though I would by no Means recommend the taking in his whole Plan, in these critical Times, as it may occasion a Confusion which we ought most certainly to avoid ; yet I see no Reason why it may not, in Part, be applied in our present Exigencies.

Dr *D'avenant*, so long ago as towards the End of King *William's* Reign, computes the Houses in this Kingdom to be about 1,300,000, Sir *Matthew Decker* estimates them but at 1,200,000 ; of these he supposes  $\frac{1}{2}$  (a very large Allowance  
E
surely)

surely) not taxable: There then remains 600,000 Houses, on which three Millions are to be annually raised during the War; which Tax at the Expiration thereof is intirely to cease: 5 *l.* *per* House, at an Average, raises this Sum.

I cannot help thinking the allowing  $\frac{1}{2}$ , as unable to pay any Thing towards the Support of the War, is much too large an Allowance: Therefore, I would propose to take 400,000 only, as the Habitations of Paupers not able to pay any Thing, and for empty Houses, and then would humbly offer the following Scheme; which, if thought not an equitable Distribution, by those whose Situation, Capacity, or Employment, may procure them better Information, and consequently

consequently better Reasons for an Alteration, than my Conjectures furnish me with, may be varied as Occasion requires.

Persons of very moderate Fortunes may surely pay Five Shillings a Year, without Hurt to themselves or Families. Let us then thus state it :

200,000	-	at	5s.	-	-	50,000
150,000	-	-	10	-	-	75,000
100,000	-	-	1l.	-	-	100,000
100,000	-	-	2	-	-	200,000
100,000	-	-	5	-	-	500,000
60,000	-	-	10	-	-	600,000
40,000	-	-	15	-	-	600,000
30,000	-	-	20	-	-	600,000
10,000	-	-	25	-	-	250,000
8,000	-	-	30	-	-	240,000
2,000	-	-	40	-	-	80,000
<hr/>						<hr/>
800,000						3,295,000

Thus there is 3,000,000 raised, with  
 an Overplus of 295,000 *l.* for Deficiencies,  
 and the Charge of Collecting; which, I  
 think,

think, may be done on very easy Terms. The present Collectors of the Land-Tax and Window-Tax, or the present Officers of the Excise, as it would be but a small additional Trouble to them in their respective Walks, would either of them, as I apprehend, be glad of the Jobb at 2*d.* in the Pound for such additional Trouble.

The Number of Houses in this Kingdom, with the Circumstances of the Inhabitants, is, I conceive, already in general known to the Government: For this, I apprehend, must be the Case in all polished Countries and regulated Governments. But if the Knowledge they are at present possessed of is not accurate enough for the intended Purpose, it is easily

easily come at ; either by the Parish Officers in each respective Parish, or by the Collectors of the Window-Tax, or by the Supervisors of the Excise, or, which is best of all, by all three separately, as they will then become Checks to each other.

To these may be added, if it shall be found absolutely necessary, and not otherwise, (for I am far from desiring to multiply Officers) Riding Inspectors for certain large Districts.

This Method might also become very useful towards the Improvement of the Revenue on the Window-Tax ; which, it is confidently said without Doors, produces little more than the additional 2 s.  
*per*

*per* House would have done, if carefully collected. What Truth there is in such Observations, I do not know. And if on this, or any other Occasion, I have propagated Falshoods, I sincerely ask Pardon of all concerned. In my private Station, I have not the Opportunity of getting at Materials to ascertain Truth.

This I know, I mean not to offend any Body, and I only mention such Things, from the Warmth of my Affection to this Country, as appear to me to be of Importance to the Service and Well-being thereof.

The People of this Kingdom have been by various Persons, at various Times, estimated at about 8,000,000. Three of these

these Eight are, I should suppose, in a Situation of paying for themselves, or being paid for by their Parents or Masters, at 20s. each at an Average. . . In that Case a Capitation Tax would answer the same Purpose, and in Fact is the same Thing. But the Name, perhaps, would be more obnoxious: Besides, the Number of Houses seems easier to be come at with Precision, and the Tax easier levied, as the Occupier of each House would constantly be the sole Paymaster; which, though generally, would not always be the Case in a Capitation Tax.

It may appear strange that I should think it difficult to find Funds for the Payment of 840,000 *l.* a Year, and yet talk of raising 3,000,000 *l.* within the Year,



Year, without aggrieving the Subject. But let us coolly consider what Taxes can be laid to raise the Sum requisite, for which the Master of the largest House will not pay more than 40*l.* a Year, considering the many Commodities he must expend, and the many Hands they must pass through. And so of the other Classes. And this must be the Case for Ages to come, to his Children's Children, thus saddled with an enormous Debt. Whereas, in the Method here proposed, Seven Years Payment, it is presumed and supposed, will answer the Purpose fully; and we shall be left, by the Additions which will fall into the Sinking Fund in 1757, in a more prosperous Condition at the End of the War, than we are, even now, at the Beginning of it.

F

Now

Now let any Man the least conversant in Figures, see which is the most advantageous, and consequently the most eligible for himself, his Children, and his Country : And though it should be attended with some little present Inconvenience, I am sure, That Man can have but little Pretence to any Feelings of Public Spirit, who would not chearfully submit to a short-lived Tax upon his Extravagance, to procure such certain and lasting Advantages.

If I could flatter myself, that I have set this Affair in a Light worthy the Attention and Consideration of those who are set over us to attend to this Branch of Business in particular, (for whom, from their constant Administration of Government with Mildness and Justice, I have  
conceived

conceived a great Regard) and of that great Council of this Nation also, who are soon to assemble, and whose first and principal Business it is to provide for the Exigencies of the State; I say, if I could imagine this to be the Case, I should feel infinite Satisfaction, as thinking I had done my Country some Service. All I can add is, that it has been long the Subject of my Thoughts, and of frequent Conversations with my Intimates, and the Result is this: It appears to me of the last Consequence in our present Circumstances, and I am so intent upon it, that I could not help disburthening my Mind to my Countrymen upon the Subject; though I am well aware, and fully satisfied, I may, with many, become the Object of Ridicule for my Attempt.

*London, Sept. 18.*

