

**Discursory thoughts, &c; : disputing the constructions of His Majesty's hon. commissioners and crown lawyers, relative to the medicine and horse acts : to which are added, the opinions and resolutions of the farmers in Scotland ... with remarks on the late trials concerning the Medicine Act / by Francis Spilsbury.**

**Contributors**

Spilsbury, Francis.  
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Wellcome Collection  
183 Euston Road  
London NW1 2BE UK  
T +44 (0)20 7611 8722  
E [library@wellcomecollection.org](mailto:library@wellcomecollection.org)  
<https://wellcomecollection.org>





# DISCURSORY THOUGHTS, &c.

DISPUTING THE

C O N S T R U C T I O N S

O F

His Majesty's Hon. Commissioners and Crown  
Lawyers,

R E L A T I V E T O T H E

Medicine and Horse Acts;

T O W H I C H A R E A D D E D,

The O P I N I O N S and R E S O L U T I O N S of the  
F A R M E R S in S C O T L A N D, viz.

Not to enter every DRUDGE HORSE which is rode on,

A L S O,

P O I N T I N G O U T A P A R L I A M E N T A R Y R E M E D Y F O R T H E  
G R I E V A N C E P E O P L E S U S T A I N B Y T H E E Q U I V O C A L  
W O R D I N G O F T H E A B O V E A C T S.

W I T H

R E M A R K S O N T H E L A T E T R I A L S C O N C E R N I N G  
T H E M E D I C I N E A C T.

By F R A N C I S S P I L S B U R Y.

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T H E S E C O N D E D I T I O N.

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L O N D O N.

Sold at the DISPENSARY, in SOHO SQUARE.

M.DCC.LXXXV.

DISCURSORY THOUGHTS

IN

CONSTITUTION

His Majesty's Hon. Commissioners and Council

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Medicine and Home Affairs

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# DISCURSORY THOUGHTS

ON THE

## MEDICINE ACT.

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**W**AS there ever an Act of Parliament introduced into a British senate with an exordium equal to that position which Lord John Cavendish mentioned on this memorable occasion, in the year 1783? viz. *As quack medicines had done much harm to the public, it was fair game to tax them.*

Such an avowed principle in a Minister of State, is a specimen of electricity which cannot fail to raise strange emotions in the breast of any person not divested of philanthropy. Lord Cavendish must have had great influence over his brethren in administration, to persuade them to join in terms so opposite to all prudential measures, respecting the public welfare, as to countenance men of supposed vitiated principles, deemed *Quacks*, for the hopes of bringing into the Treasury a sum of money, equal to the amazing amount the schemer of the act had said it would produce, which Lord Cavendish owned, he was ashamed to mention.

This was a new system of taxation, which, in our forefathers time, or in any other nation, such a preposterous motion, I am persuaded, would have been spurned at, whilst a British House of Commons only laughed at the projector's whim. Where shall we find a precedent in any civilized nation or arbitrary state that ever existed, equal to the one now under our consideration? From the same mode of reasoning, other mulcts, to a much greater amount, might be gathered from highway robbers, footpads, &c. to screen them from justice, whose crimes, in respect of the "trash" they only take from the unwary passenger, are not to be compared with the injury other members of society sustain by unwholesome medicines, unskilfully applied, and administered merely to extort a few shillings. *Does the reader blush at this portrait?* It is no visionary form; read the medicine act, trace it from the origin with all its consequences, you shall sooner find the carnivorous animal leave sweet flesh to gorge on vulturine prey, than meet with a record of a state warring against its own subjects, accepting, as it were, a bribe to screen the miscreant's illicit practices, and to harass poor miserable fellow creatures, encompassed with pain or disease, in extorting a tax from them to support the healthy part of the community, ere they shall be allowed to grasp a supposed or an experienced remedy for their grievous complaints.

On reading various reports concerning the tenor of this act in the newspapers, I went with other persons to the office belonging to the House of Lords, where acts of parliament lay ready for the King's assent; through the politeness of the gentlemen

gentlemen who preside in that department, we were indulged with a perusal. I then declared it was an act against patent medicines *only*; when the act was printed, I found myself justified in the assertion, and insisted, that as the act was worded, it could not with propriety be complied with in its general force; and application (stating the objections) should be made to his Majesty to interfere; for this act was not, as newspapers had asserted, against *Quacks*, nor against *quack medicines*, for no such ideal terms were used by the framers of the act. The object held out by the medicine act is, for granting his Majesty a stamp duty on patent medicines, which act in express words involves all persons (except surgeons of the army or navy) that had been concerned either as a patentee, or a vender of patent medicines; the exception in the act is only conditional in favour of the regular bred gentlemen, or those persons who have been dealers in medicines for three years before the passing of the act, provided they had dealt in *drugs or medicines only, not being drugs or medicines sold by virtue of his Majesty's letters patent*, so that the regular and irregular practitioners were placed on an equitable scale. As a proof how far persons of either of the above description came under the yoke of the act, the first question that was generally put by the Commissioners to those who applied for information was, Have you, or have you not, been concerned in patent medicines? The answer in the affirmative or negative, formed the ground for a determinative answer relative to the licence. If persons are by the act excused

the licence, they have nothing to do with the act relative to stamps.

Further, it was mentioned by Lord Cavendish in the House of Commons, in his proposal of the scheme, he was at a loss to draw a line relative to medicines, so as not to hurt the medical regular practice; as to patent medicines, they being peculiarly specified and on record, they could easily be distinguished and taxed. It must be confessed, had the number of medicines turned out equal to the appearance they form in a country newspaper to have been all patent ones, which fill a column of a paper, ranged under the title of MEDICINES by the KING'S PATENT, the act would have been clearly understood, and satisfied all parties; but this necromantic act brushed off the gilded title, and only five medicines \* could stand the test, and prove a just claim to the robe of royalty, out of near three score. Here was the rub—here was a discovery which blighted their hopes of a golden harvest.

When the circumstance (that the act only extended to patent medicines) was mentioned to the Commissioners by the proprietors of medicines assembled at the Stamp Office, a reply was made: If, gentlemen, you mean to make use of chicanery arguments, the act will not produce any sum of consequence. I shall leave the public to judge who has been the greatest adept in chicanery.

\* Viz. Analeptic Pills, Ague Tincture, Spa Elixir, Samaritan Water, and Fryar's Drops. These were all that I and Mr. Crawford, the Solicitor of the Stamps, could find, where the fourteen years were not expired.

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When the act was printed, and became the subject of consideration before the Commissioners for enforcing the act, in the course of conversation it was soon discovered that the regulars were equally concerned with the irregulars, in preparing and vending patent and other advertised medicines ; if the act was enforced according to the letter of the law, the exception militated against them ; for they could not plead they had dealt in drugs or medicines *only*, but in patent medicines ; therefore, if they took out a licence as the act enjoined, they must in consequence place a stamp to all their drugs or medicines they sent out, which would prove a check to their practice. That apothecaries, &c. who had to do with patent medicines, came under the lash of this law, was confirmed by the opinion of the late Counsellor Wallace, Attorney General, who was consulted on the occasion in particular.

How did the Commissioners proceed on this intricate affair ? Did they lay the case before his Majesty in council ? Who was it then gave them power to excuse Mr. Greenhough, apothecary, proprietor of a patent medicine, or Messrs. Wilsons, druggists and chemists, proprietors of another patent nostrum, and say to them, and all in the like predicament, We will pass over the licence, but you must place a stamp on the patent medicines you vend ? alledging it was not the intention of Government to tax drugs or medicines, but patent medicines.

On this discretionary decision, Messrs. Wray, and Messrs. Dicey, dealers in medicines, who had not a patent medicine in their possession, but only vended them in the course of business, they claimed

claimed the like indulgence ; more so, as their transgressions fell short of those persons who had taken out a patent. Could any person have conceived it to be a crime to sell a patent medicine ; or supposed that an act of parliament should be made to punish individuals for having vended a medicine under the royal letters patent, before they heard a vote of censure had gained the legislature's approbation ?

Reasonable as the request was, founded in justice by these gentlemen, they were refused the like toleration by the Commissioners, who alleged the medicines they sold in general, as Daffy's Elixir, Turlington's Balsam, Godfrey's Cordial, &c. although no patent medicines, yet these were the articles legislature meant to tax.

After frequent altercations, and the thought of incurring the displeasure of Government, they submitted, and sacrificed their reason to the dictates of fear, and took out the licence. Soon after, Mr. Wray stood forth, threw up his licence, and ceased to be the pliant instrument of adding distress to misery, by placing a stamp on the medicines he sold ; and challenged the Commissioners to try the issue.

In the little time allotted to frame the usual mode for gathering the impost, before the act took place, I published my remarks on the medicine act in the newspapers, contending, that the general alarm which had gone through the country was ill founded ; that those persons, who had kept a shop for three years, and sold *drugs or medicines only, not being patent ones*, might go on with their business, and sell as heretofore.

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The printer, bookseller, &c. being desirous to consult the Commissioners for their approbation, pleaded an exemption from the penalties against the act, by their not having vended patent medicines, were answered, No; you booksellers are not excused by the act on this pretence; there is a word *only* in the act; for you have not sold *drugs or medicines only, but a book*; therefore you must take out a licence. *Answ.* Sirs, we see no book mentioned in the act. *Reply,* But it is understood *so* and *so*; therefore you are to place a stamp on all your medicines, whether Tincture of Senna, Salts, Daffy's Elixir, &c. What, Sirs, do you insist on our selling a stamp with common medicines made by the regulars, and only sent us to convey to the afflicted in the neighbourhood; yet allow a druggist, perhaps living the next door, dealer in patent medicines, to sell the like patent medicines, and often such which come from the same proprietors? O, Sirs, the act excuses them; but booksellers must comply, the legislature intended they should be taxed.

Who will draw a veil over this scene of business? In what land has this curious decision been allowed? Not in a Christian country I hope! Under what king's reign will you find a parallel? A British act of parliament twisted, nay, divided—half a sentence left out in the reading, and the rest is supplied by imagination! What for? to serve a venal view, as if the fate of Great Britain depended on this merciless impost. For Commissioners to divide a sentence of an act of parliament, and stop at the word *only* to one set of helpless men, terrified by threats, by advertisements, by constructions—in order to  
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make them comply with a deed injurious to themselves, and hurtful to the community, whilst they excuse other individuals equally culpable, is a doctrine deserves universal censure.

For the sake of elucidation on this subject, I will state a question.

Suppose dealers in gold coin had been thought detrimental to the state, therefore an act of parliament was introduced. By changing the terms, the simile may be supported, and read as the medicine act; that is to say, all persons uttering or vending coin in Great Britain, shall annually take out a licence for that purpose, (except such as have served a regular apprenticeship to any goldsmith, banker, or refiner of gold and silver, or such as shall have kept a shop for the space of three years before the passing of this act for the vending of copper or silver coin only, not being gold coin of his Majesty's mint) would not this act have been clearly understood, that it was an act solely against dealers in gold coin; and those persons who had kept a shop three years, and dealt in silver or copper coin only, not being gold coin, were free, although they should have sold hard ware besides? Yet this circumstance of vending hard ware could not, in the strict sense of the words, or meaning of the act, bring them under the penalty of taking out a licence, for they had not meddled with the gold coin. Therefore I plead, that every bookseller who has kept a shop for three years, and dealt in drugs or medicines only, not being patent medicines, they are free from the licence, and consequently impose on their friends, when they exact a demand for the stamp. Again; the act declares

declares the apothecary free ; yet if he sells a patent medicine, the Commissioners say, you must sell a stamp with it. How is this reconcileable to reason, or the words of the act ? Does not this circumstance prove by the Commissioners conduct, the act is pointed against patent medicines only, and all those who have any thing to do with them ? I will add, justly too, if the apothecary, whom the act declares exempt, is to put a stamp on a patent medicine he sells, then is the bookseller free, because he has not sold a patent medicine to one person. It must appear very strange, not to say ridiculous, that one person called a druggist is allowed by the act and the Commissioners construction of it, to sell paints, colours, snuffs, tobacco, &c. and his Daffy's Elixir without a stamp ; whilst the stationer, because he has sold a book, he is to be deprived of selling those articles as usual, and is ordered to fix a stamp to his medicines, which cannot fail acting as a scare-crow to drive his customers to another shop, where this most unexampled, heavy fine is not demanded. What fault has printers and booksellers done more than any other subjects, as thus to be so hardly dealt with ?—Have they no claim on royal favour ? Will his Majesty patronize such constructions ? Has the King proscribed them, and signed such an act, or has the Legislature transferred such discretionary powers to any officers of the crown ?

I have always differed in opinion, and opposed these (as I conceived) arbitrary, unjustifiable, mistaken proceedings in the servants of the public, even before the act took place ; on which

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account

account, I was sent for by the Commissioners, and desired not to publish any more comments on the act; at the same time promising, as far as their influence should extend, they would expedite the business, and the grievance complained of remedied. I bowed assent, nor did I urge redress again till one session had passed over in silence, respecting this act; and the booksellers in the country were treated like the children of Israel, who were imposed to make bricks without straw; they were required to sell stamps, yet the Commissioners had prohibited the distributors on the spot to sell them any for their medicines, in order they might be obliged by their agent, although at an additional expence, to apply at the Stamp Office in London. This unaccountable precept agitated me once more to plead their cause in a pamphlet I published, entitled, "*Advice to Booksellers not to sell Stamps with their Medicines, nor the Public to pay for them, Patent Ones excepted;*" which was sent to the ministers of state in the second week of the last sessions of parliament for their consideration.

*The Effect of this MEDICINE ACT, as construed by the Commissioners Order, reviewed.*

IT has been allowed by all considerate persons, as a general maxim, that the imposts exacted from fines laid on certain commodities by the Legislature, although it may affect the trader, who is made the ostensible guarantee in gathering the duty; yet in the sequel, it is the consumer who bears the burden. Therefore, in this  
medicine

medicine tax, though the bookseller has submitted to place a stamp on his medicines, he is reimbursed that value again.

From whom, then, is this tax expected to be paid by, or rather extorted from? for it cannot be considered as matter of choice, in the wishing for a medicine as in a bottle of wine. Luxury often prompts the call of one, whilst Necessity demands the other, whose tyrannical sway holds no parley. Endure your pains—suffer death—or pay the King's duty. Therefore, although the act does not express in words the identical sufferers against whom the act militates, yet in effect it is plain, under what denomination we can rank them with propriety from general custom, viz.

A servant maid, whose imbecility of *nature* requires peculiar medicines \* at certain times.

An apprentice lad, whose passion tempted him to taste the fruit of Eden, and was stung by the serpent.

A person bit by a *mad dog*—another with a sprained or sore leg, or troubled with the itch, or weak eyes, or the *Stone*—DROPSY—SCURVY—EVIL—CANCER—*Scald Head*—LEPROSY—GOUT—CONSUMPTION—FEVER—CONVULSIONS—*Pains in the Bowels, &c. &c.* and all the train of woes mankind are liable to, either through accident, inadvertency, or habitual infirmities, each paying on every bottle, packet, &c. 3d. 6d. or 1s. regulated by the standard of

\* It has of late been frequently mentioned as a mark of derision against Sir Cecil Wray, that he wished to tax maid-servants; but he has a just right to retort on Lord John Cavendish and his party.

the price of each packet, bottle, &c. viz. under 2s. 6d. price three-pence, under 5s. six-pence, and all above, one shilling.

Say, ye advocates for penalties on your fellow creatures afflicted with maladies, how does the catalogue of diseases, impressed on the bill of mortality, brighten in your eyes? When ye contemplate such a list of plagues, ready to ensnare the traveller, whom ye know, when stretched on the rack of nature's ills in the solemn chamber, divided by a thin partition from the grave,—what will he or his friend not give when thus alarmed, thus chained in the agonies of pain, terrified by death, in hopes of being released? Can you not exult in this delicious scene of taxation, and procure a proclamation, issued by authority, to convene the *sick*, the *lame*, the *diseased*, in St. James's Park; and when the King passes by, shew his Majesty these his unfortunate subjects, and expatiate on the riches drawn from this extraordinary mode of raising the revenue, discovered in the year 1783? Nay, more, get a decree passed, that no *sick* or *lame pauper* shall enter an hospital without taking a stamp.—They are poor,—you reply. Does AVARICE pity *Poverty*? Psha—they may beg or sell their garments. But if they are not better clad than those persons I have seen labouring under the influence of the itch,\* there will be no purchasers. —But

\* Mrs. Rogers, a respectable Apothecary's widow of St. Edmund's Bury, who prepared an allowed excellent ointment to cure the Itch, from a prescription of her husband, in pots of 1s. 6d. each, and who had not dealt in patent medicines, was, by his Majesty's Honourable Commissioners, ordered to place a 3d stamp on each pot, because she had sold a book; Whilst the Milk  
of

—But persist, you will sell your stamps ; they must comply. Does the writer think we are Cannibals or Hottentots, to encourage such unnatural proceedings ? In troth, my friends, those from whom the duty has been exacted, in poverty and wretchedness, are equally the objects of commiseration.

If Great Britain wishes to support its credit as an empire, famed for justice and humanity, what conclusion must France, Spain, America, Germany, and other foreign powers draw, when they review this country a few years back, shining in its meridian lustre, and envied for its magnificence, now seeking to extract a modus from *rottenness, disease, misery, and prostitution* ; for the more the sons of Albion are contaminated by an unhappy female, by so much the more the chance is greater, that a much larger number of stamps and medicines will be disposed of, to enrich the Quacks and Government, whose interest is coalesced.

Are my conclusions of this act disgusting to a British patriot, whose breast glows with ardour for the love he bears his King and Country, and hopes my complaint is ill founded ? Would there was no cause for this delineation. But should it,

of Roses, a luxurious cosmetic, of 3s. a bottle, for freeing ladies' faces from pimples, scurfs, &c. was allowed to pass free. The poor creatures whom I have seen afflicted with this loathsome disease the Itch, and who were obliged to pay three-pence for the stamp, has excited in me keen invectives against the devisers and the constructors of such an inhuman act. To reflect that other nations have even adored a character who could discover a remedy to stop an infectious plague, even such a one as the Itch is, whilst the Commissioners are pleading, Britain's King demands a tribute on such an occasion—from the polluted, outcast wretch, to support a nation's credit!—

on a scrutiny, be clearly ascertained, that the constructions of this act are not agreeable to the law and constitution of this land, but supported only by avaritious principles, to enrich the Treasury, stifling the dictates of Reason, Justice, and Humanity, you will with the Inditer agree, it is not for the honour of this nation, nor the welfare of the community, it should pass unnoticed : Nay more, the King's name has been used to varnish the deed, which sears up the " milk of human kindness " in a bookseller's mind, when the mother comes from her cot to buy a pennyworth of Godfrey's Cordial out of a fixpenny bottle, or two pennyworth of Daffy's Elixir, to quiet her infant's screams, occasioned by a pain in the bowels ; or perhaps to relieve her husband, in the same complaint, on whose scanty pay, eight pence per day, herself and four children depend.—She is answered ; No, good woman, I cannot act as usual, here is a three-penny stamp to be paid for, before we can uncork the bottle. Sir, who has ordained this law on such medicines as Daffy's or Godfrey's ? \* We know of no one ; but the Commissioners tell us, his Majesty has signed such an act : If we do not believe it, or abide by it, they threaten us ; and the Exchequer is thundered in our ears.

\* " It is not possible to confine the practice entirely to regular physicians. Cases are continually occurring of people labouring under diseases who can have no access to the assistance of one of the faculty. It would be barbarous to hinder those from using such remedies as appeared to them most likely to afford them relief, or to prohibit a friend or a by-stander from giving their assistance in such a situation." See Lectures on the Duties of a Physician, page 30. By John Gregory, M. D. F. R. S., and Physician to his Majesty.

Does Humanity recoil at the thought? Does Nature plead for an exemption? I only plead for a parliamentary enquiry. With this view, I sent several copies of my last publication to the different ministers and officers of state, in hopes, not from any argument I could draw from the grievance myself and others have sustained, to persuade a minister to listen to the plea, however well founded, but from the known experienced trouble and vexation the Commissioners had met with in the prosecution of this Proteus act. Every person who was in the least concerned, whether in the payment or in collecting the impost, reprobated the mode of execution. Wherefore then did the last session pass away without the act being noticed, as if the community had not complained of the grievance they had borne?—because the voice of distress was low, divested of personality, modulated by respect for the Sovereign—no common-hall called on the occasion, with remonstrance or petition, ready inscribed, to carry to St. James's in solemn parade, the bearers decked in scarlet, to awe a minister and their King to compliance. If this be not one reason for non-attention, I will state another which this country has often witnessed, viz. PARTY.\*—Party-interest struggling against party, where, in the heat of contention, the

\* To such extremes has party extended its influence in the country, that even the revered character of that most amiable youth, his Royal Highness the Prince of Wales, the BRITONS' *Ascanius*, has been attempted by the partisans on one side to be pourtrayed in dark colours. Ask the particulars what their half innuendoes

the good of the country has been often sucked up in the whirlpool of animosity. The medicine act was not a deed of Mr. Pitt's ; it was a child of grace of Lord John Cavendish, therefore it may be presumed from motives of delicacy, he would not meddle with the distorted brat. Thus were the booksellers left without a friend to plead their cause, in a country where the precepts of Christianity are the established religion.

The general time for the booksellers, &c. renewing their licence, was nearly expired ; it now behoved each person who thought himself aggrieved, to consider attentively, and determine in what manner he should regulate his future conduct, and not plead as some of his trade had done before—they were surpris'd into a compliance, by the shortness of the time in passing the act, and its taking place.

On August 5, 1784, I circulated a letter thro' London and the Country Towns, informing all persons who had kept a shop three years, and did not vend patent medicines,—the act did not en-

inuedoes mean ? No other explanation could I ever obtain, but his Highness would take a chearful glass, when friendship, joined to conviviality, presides at the board ; also, he is not insensible to the charms of an agreeable female. If these are faults in the *censor's* eye,—let those malicious frigid beings rail on. Would his Highness be persuaded to travel through Great-Britain, his presence would be as welcome as the rays of the sun on a foggy day, and like that planet, dispel the mist of prejudice.—Even in that northern country, Scotland, he would find souls as congenial as his own, and obtain a clearer conception of the nature, manners, and habits of the country—the variation of soil—an insight into the manufacturers which grace this fertile island ; what is of the greatest consequence, he would endear himself to the people—each party would strive in esteem and friendship to emulate one another.

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compass—In London, Mr. Newbery advertised he should not renew his licence, and would sell his medicines without stamps, the patent ones excepted ;—Messrs. Dicey also refused to renew their licence, or have any thing to do with such an incompetent act ; each of these Gentlemen had also given notice of their intention to the Stamp Office, and sent circular letters to their venders in the country ; several booksellers also determined to the same purport.

In the course of a month after these proceedings, there appeared an advertisement in the public papers, dated from the Stamp Office ; the following is a copy, verbatim.

“ S T A M P   O F F I C E ,

“ September, 1784.

“ *Act for granting a Duty on certain Venders of Medicines, &c.*

“ *HIS Majesty's Commissioners for managing the Stamp Duties, do hereby give Notice to all Persons residing in the Cities of London and Westminster, or within the distance of the Penny-Post, who are required, by an Act of the 23d of his present Majesty, to take out Licences for selling Medicines, that daily Attendance is given at their Office in Lincoln's Inn, for granting the said Licences.*

“ *And whereas the Commissioners have received Information, that many Venders of Medicines, who are within the meaning of the said act, have not renewed their Licences, and continue to sell such Medicines without using the proper Stamps for the same, they think it necessary to give Public Notice, that every Person who shall be found offending, in this Respect, against the Law, will be immediately prosecuted in his Majesty's Court of Exchequer.*

“ *By Order of the Commissioners.*

“ JOHN BRETTELL, Sec.

“ *N. B. Persons living in other Parts of the Kingdom, are to apply for their Licences to the respective Distributors of Stamps in the different Counties.*”

After acts of parliament have gone through the usual forms of the law of the land, however distressing such acts may bear on an individual, a compliance becomes necessary, and any person who endeavours to evade the payment of the duties entailed on him by the Legislature, certainly becomes amenable to the penalties prescribed by the act; in the present case, I do not know a single Vender where suspicion may be grafted, who wishes to elude the vigilance of those, whose station it is to see the scattered moiety collected fairly. So far the writer premises, in order to vindicate any charge of *evasion*, in either the Proprietor or Vender of medicines, who now had witnessed twelve months bondage in vile durance, relative to the grand point, viz. what the medicine act did exact, whether a duty on patent medicines only, and the rest to remain free; or whether a person by avocation a bookseller, who for a series of years had vended books, medicinal drugs, advertised medicines, &c. not being *patent ones*, was obliged by this act, as construed by the Commissioners of the Stamp Office, to place a stamp on the medicines he *sold*; and another person in the same town, who wrote up *Chemist* and *Druggist*, and sold drugs, medicines, colours, tobacco, teas, paper, gunpowder, &c. should be allowed by the Commissioners to sell his medicines without a stamp, patent ones excepted.

It has been noticed, that every reasonable submissive method had been taken by the Printers, &c. in the country, to have the act revised, in order to be released from the intolerable yoke they groaned under; was it consistent then with  
the

councils of Great Britain to leave these humble supplicants in the labyrinth of perplexities? Even those very persons who preside at the Stamp Office, and by whose authority chiefly the booksellers were condemned to a partial penance; when they were pressed for further information, returned this laconic answer, *Consult the act—we are no lawyers.* Are the Honourable Commissioners compelled, on peril of losing their places, to make up for the inattention of those persons who draw up the revenue acts of Parliament, where a deficiency appears? If an act designed to raise money, comes to them like a mutilated manuscript, are they obliged to pick out the meaning, and give a construction to it, which cannot be supported by precedent, reason, or justice? Does their emoluments arise or depend on the quantity of money which they gather from the people? By what standard will ye Gentlemen, then, justify your proceedings against the booksellers, supposing it should turn out, they have torn from the distressed part of mankind, fines under your influence, not warrantable by the act or the constitution of this realm? To whom shall we ascribe the cause of that cometan advertisement, signed by your Secretary? Surely not the Right Hon. Mr. Pitt, although he is Chancellor of the Exchequer, he never could countenance such proceedings, as to publish an anathema on all persons who came under the meaning of the act; yet could not, or did not choose to specify, who were the persons the act did demand obeisance from; as if Government was ashamed of avowing such illiberal distinguishments, between one

member of society, and another equally valuable in the scale of justice.

It was not sufficient, this advertisement appeared in the papers, and then leave each vender to judge for himself.—No—The Distributor, or Sub-Distributor of the stamps, sent or waited on different booksellers in the country. Sir, you have not renewed your licence to vend medicines, *Answ.* Sir, I do not find there is any act of the Legislature which enjoins me to be licenced, any more than that druggist over the way ; what I did last year was through a mistaken notion, and the principal proprietors in London advertise to this purpose ; for the act is only against patent medicines, therefore I do not choose a licence. Sir, if you do not take one out, expect the consequence—you'll be exchequered.

EXCHEQUER—that one word (cousin to Inquisition) which ought to be held sacred, and used on no trivial occasion, how doth it sound ?—We'll exchequer you, unless you acquiesce ! If one's property is to be surrendered through fear, the bookseller may reply, I know but little difference between such proceedings, and those which a highwayman adopts, when he meets an object which he conceives comes under his construction—your money or your life ;—cogent arguments which seldom fail of success in either party. That a person need not comply in either case, is true ; but it is at a risk of danger he refuses, and it is allowed a prudent rule to give a little, rather than lose all. But what sort of Rulers are they, who thus lord it over their fellow creatures, because their station is armed with power, and immersed in grandeur.

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That mankind are often influenced by threats to submit to injuries they are conscious they do not merit, is an incontrovertible truth ; in the present case it is a notorious fact, that in consequence of the distributors calling and threatening after this manner, many of the booksellers did inform me they took out a licence a second time, merely through fear, in order to avoid law suits with Government, and not through conviction, that they were inimical to the state, for conveying to their customers a medicine as well as a *book* ; for in a circuit of eighteen hundred miles, I never met with one bookseller who gave credit to the act, as construed by the Commissioners, or believed the King had caused them to be the partial objects of taxation.

One reason the printers suggested for taking out a licence was, they had so much concerns with the Stamp Office, relative to the advertisement duty, and news-papers, which made them afraid of having any contention with the Commissioners ; another plea was set up by some of the trade for their compliance, relative to the licence and stamps, which was the best I ever heard, viz. their interest was increased, for they were appointed Distributors of the stamps, so that it was incumbent on them to forward the sale, by setting a good example.

A review of the proceedings in this affair, clearly demonstrates on what shallow reasoning there should be raised against nominal characters, dubbed quacks, such harsh epithets for their not possessing a superior degree of those amiable qualities which exalt human nature to those angelic strains which even harmonize the thought of death

death and the grave ; the prevalent thirst of gain is not confined to quacks, but has extended itself through every department of human life ; even the beams of royalty when displayed, are but a foil to the dazzling, enchanting appearance of *gold* ; had not lucre been the object, instead of reformation, the medicine act would have been clearly understood ; it was ordained against patent medicines only, had it so happened that not one patent medicine existed, the *act* would have been a *nugatory one* ; then this kingdom had not experienced another humiliating transaction, *viz.* Servants of the Crown of Great Britain hawking a 5s. licence in the country towns to booksellers, perfumers, &c. for which stipendary token, national faith is *pledged*, that they may sell all quack medicinal nostrums unmolested, jointly with the King's stamps.

*Conceive this injunction in another light.*

It has been observed with asperity, that the University in Scotland favours persons with a diploma, who wish to commence, or gain the title of physician at a few pounds expence, and a slight enquiry into the merits of the suitor. Should this circumstance of easy admission to the society of physicians, excite the sarcasms of superficial observers, or not be justified by the literati of the age, who consider the profession of physic as one of the most exalted and critical situations in life, whereon individuals can be placed, fulfilling, as it were, the breathing of a Deity through the impulsive soul of man ; disease arrested—sorrow and fear banished by the presence of health and joy. With what arguments shall we form a veil to familiarise the conduct

duct of those servants of the Crown, who fabricate a 5s. licence stamped in due form, and to remain in full force for a year—which said deed authorises the Licentiate to practice physic, and, as a mark of his titular honorary degree, may add after his name M. L.\* or advertise, licensed by royal or parliamentary favor. Thus is distinction of characters levelled, and the sacred walk of physic exposed to the inroad of caprice, for a paltry lure. Laugh not at the Historians page of a Pope selling indulgencies; we have found a couplet in a reformed state, even in this land.

## On the H O R S E A C T.

*Case and Opinions relative to the Horse Tax, extracted from the public Papers, printed in 1785.*

“ Many farmers, who keep horses, and work them at their husbandry business, but occasionally ride one of them to church, fairs, markets, and other places, think they are not liable to register such horse, alledging, that all their horses are kept for their husbandry business, and not for the purpose of riding.

“ Query.—Your opinion is therefore desired, Whether a farmer, who keeps horses which he works in his team, and at other husbandry business, but occasionally rides one of them to church, fairs, markets, or other places, is not obliged to pay the duty for, and register such horse? and whether, upon his neglect so to do, he is not liable to the penalty directed by the said act?

“ Answer.—The persons above described seem to have misunderstood the act, and to suppose that the tax is laid on horses kept solely for the purpose of riding, whereas the words of the act afford no pretence for such a construction; and the consequence of it would be, that the person keeping a team would have the use and advantage of a saddle horse without paying the tax, when

\* *Medicinæ Licentiatus.* This I have noticed has been done by the proprietor in advertising his medicines in the newspapers.

*the rest of his Majesty's subjects would be liable to that burthen for such convenience.*

*"The use to which an horse is put, is evidence for the purpose for which he is kept; and therefore, as the act requires that an horse kept, and used for the purpose of riding, shall be entered and paid for, there can be no doubt but that a person using one of his team-horses, when occasion requires, as a saddle horse, must be held to keep such horse for the purpose of riding as well as drawing, and must consequently enter and pay the duty for the same.*

*R. P. ARDEN,  
Ar. MACDONALD."*

I consider the late advertisements as mentioned relative to the licence and stamps as a serious concern, which requires investigation concerning the cause for such admonitions.

The Commissioners, by their reprehensive mode of advertising, exhibit articles of defamation against several suspected characters, in that they trifle with the acts of parliament.—The Sovereign is justified in this inference, or why these cautions, admonitions, and threats against his subjects daily exhibited, first specified in the medicine act, now in the horse act, &c. in the public news-papers.

In defence of the oblique charge, I urge the inhabitants of Great Britain are sensible, taxation is necessary for the preservation of the state; therefore they are not averse to reasonable imposts, nor do they murmur to support their King, or impute to him any neglect in his regal capacity of non-attention to the welfare of his loyal subjects.—But I will inform his Majesty what his people do not approve of: They censure the little attention that is paid in wording penal acts of parliament, which, now of days, are like the Sybil oracles, not easily understood, and then a construction

struction is to be formed by the Commissioners at the Stamp Office, which is sent to the country, as their judgment dictates, to the *head collector, chief distributor, sub-distributor, and distributor's distributor's agent*, who all have a feeling in the fleece gathered from the poor sheep. In fact, the people do not like to be governed by the Commissioners instead of their King; for in the country, when speaking of the tenor of an act of parliament, the King's name is seldom mentioned: The predominant language is not, The act requires of you to do this, or that, or obey the King's commands: No, the Commissioners have given this explanation of the act, and enjoins your conformity, for they construe it in this manner, and it means so and so. Witness the forlorn booksellers case with the medicine act; and now the horse act, where it is represented, if a poor woman carrying turnips to market, on a horse bought for ten shillings, is afraid on her return home to relieve her wearied limbs, because a construction is come down from the Stamp Office, if any person gets up to ride on their horse, the fine of ten shillings must be paid for his entry.—Lately, great names, as of the Attorney-General and Solicitor-General, are attached to the queries and answers, relative to explanation of the horse act in the newspapers; and the conclusion is, that if a farmer rides one of his plough horses to market, he must enter it. I contradict this decision, and state opinion against opinion. Was the afore-said construction to be enforced, the condition of farmers would be reduced to a deplorable alternative:—Either enter all your horses, or be confined to ride one only. In this situation who

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answers

for the farmers, whom, if they are obliged to submit, merely because the Attorney-General, &c. has pronounced this decision to be a proper one, reminds me of a fable where the sheep thought themselves aggrieved by the dogs, and complained to the curs thereof, who, to save appearances of justice, took a wolf's opinion, and published it through the flock, that what was done was strictly conformable to the law of nature. If the sheep are so situated, that for fear of worse consequences, they must abide by the wolf's opinion,—what chance have they to escape the hungry bite of the dog? Can any disinterested person be so inconsiderate as not to observe the drift of all the Commissioners advertisements in the country papers, which warp entirely on their own side? Who pleads in favour of the people who cannot comprehend the act, or conceive the Legislature prescribed such razor-edged distinctions to be observed? Where is the great Shepherd? Surely it is not his desire his sheep should be continually harassed, by forcing them into intricate paths; where if they do not readily enter, the Exchequer cudgel is lifted up to awe an obedience.

The horse act is a clear comprehensive act of the Legislature; Mr. Pitt has had many invectives uttered against him, in his not taking care to have the act more explicit by several persons resident in the country, who, when asked, Have you read the act?—No; but I have got our printer's abstract, where it may be noted, the printers make no scruple to mutilate and translate different words of an act of parliament for conciseness,

ciseness, in order to enable the purchaser to buy for the price of one act, the abstracts of a dozen or more.

Hence arise such difference of opinions, and neglect to consult the only guide to be depended on, viz. the printed acts of parliament ; which acts certainly ought to be sold as reasonable as the length of them will admit, and no other published. This plan is nearly adhered to in Scotland, where acts are printed in a Roman character, by the King's printer, at a much cheaper rate than in England.

The horse act reads,—For every horse kept for the purpose of riding, to be entered. In the abstracts, the word *purpose* is left out, wherein lays the stress of the act. The question to a farmer is a simple one, to this purport ; Do you keep a horse chiefly for the saddle, or the plough ? If for the purpose of the plough, then he cannot be kept for the purpose of riding chiefly. To explain my meaning, suppose a farmer keeps six horses for his plough, team, &c. and use them for this purpose five days in the week—on the sixth day he takes one, and rides to market ; does this horse come liable to be entered by the act ? The Commissioners say, Aye ; I say, No ; why—because the horse is not kept for the purpose of riding, but kept on purpose for the farm ; if the owner had no farm, he would have no occasion to go to market. It has been said that the Commissioners only desire the farmer to enter one horse.—The act stipulates no such agreement ; if the farmer's horse is to be entered, because he has rode on him, the horse thus entered may be engaged at a distance on market day ;

then the farmer would be obliged to take another, and enter him also. If the farmer is obliged to enter a horse, merely because he has occasion to ride on him once a week to market; in the like case, all those poor creatures who keep horses for labour, and carry such as earthen ware, fruit, potatoes, &c. must come under the same predicament, for the act knows no distinction of persons. On the other hand, I do allow, where a farmer has a horse on which he goes a hunting, takes pleasure, or rides on him chiefly, although the horse may be used for a more menial purpose now and then, this horse ought to be entered. Relative to those persons who keep a great number of horses for pleasure, and write up, Dealer in horses, and only pay five pounds per ann. I do not know what individual should censure them, and call that an evasion, when they conform to the words of the act of parliament.

When I had printed the foregoing remarks on the horse act in my first edition of this work I was favoured with a news-paper from Glasgow, containing an advertisement signed by the Lord Advocate of Scotland, a copy of which I think necessary to lay before the public, to shew that, agreeable to my apprehension relative to the riding of a horse, the assertion is justified by this gentleman, who has explained the extent of such constructions in like manner, *viz.* every horse which is rode on, must be entered.

*An Extract from the Glasgow Mercury, Feb. 24,  
1785.*

C A S E.

“ Many farmers in Scotland keep no more horses than are absolutely necessary for labouring their farms, and do actually use all their horses solely in the cultivation of their farms, excepting when they, or any of their servants, have occasion to go to market, or about any other ordinary piece of business, or sometimes to church, when they ride any one of their horses which may happen to be most convenient for the time, for the said occasional purpose of riding; and such farmers alledge, that they are not bound to enter any one of such horses as kept and used for the purpose of riding, in terms of the late Act of Parliament.—The opinion of the Lord Advocate for Scotland is therefore requested on the following queries, *viz.*

“ *Question I.*—Whether or not a farmer, in the circumstances above stated, is obliged to give notice of, and pay duty for one of his horses as a riding horse, pursuant to the directions of said statute?

“ *Answer.*—‘ The meaning of the Act of Parliament is, That any person who keeps a horse, and uses it *at any time* for the purpose of riding, must pay the duty for such horse; and consequently a farmer, in the circumstances here described, must pay the duty, although he only rides his horse occasionally, and uses the same chiefly for other purposes.’

“ *Question II.*—If he, or his servants, shall  
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use for such occasional riding more than one horse *at a time*, is he not liable to enter and pay duty for as many as he or they shall ride at one time?

“ *Answer.*—‘ If he and his family use more than one horse at a time for the purpose of riding, I think he must pay for the whole number so used.’

*Edinburgh, Feb. 9, 1785.*

ILAY CAMPBELL.”

Respecting these opinions, however great the authority, the pompous appearance in their favour, for the exacting of such a slavish compliance to pin down the farmer to use one horse only, or enter them all; it neither alarms or divests me of reason, or tempts me to sacrifice consent to fear. The words of the act will truly and honourably bear a different definition, that would blush to borrow the aid of stilted law to gain the object, where candour fails to allure it. To combat the opinion of these three great lawyers, headed by the Commissioners, armed with a helmet of power, there are hundreds of lawyers and counsellors of the realm who will stand up in any court of justice unawed, and controvert this positive plausible decision.

As it is my lot to differ in sentiments, so I think it is necessary to state my reasons, founded on principles connected with the law of the land, why I do not readily give my assent to an injunction of so great a magnitude, because the dignity of human nature is infringed.\* Prove  
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\* In Yorkshire I first imbibed those inimical principles to the constructions of the horse act, formed at the stamp office against the farmers

the Commissioners are right concerning their wishes as to the force of the act; then not only farmers, but another class of subjects, comes under the same lash, *viz.* the poor carriers of vegetables, pots, turf, peat, coals, &c. thousands of which are scattered over the kingdom, whose habitations are so wretched that scarce any parochial tax is demanded, whose garments are strictly rags, and whose horse is often bought in at ten or twenty shillings; are these objects fit to clash with persons who occupy coaches, chariots, berlins, &c.? If they are not, nothing but some great distress which has befallen this country, could induce a sovereign to sign such an act as this supposed one, is on the poor; who may not ride on their horse when divested of his usual burden, for which purpose he was bought to carry, without entering him; or to exact a duty from beggars because they have a distemper on them, and wish to use such a medicine, sold by a bookseller. Such constructions of acts of parliament, that are enforced by the rod of fear to wrench a pittance from the distressed part of the community, will never reflect honour on any minister who presides at the helm of state.—

If this is the case, that Great Britain is so impoverished in its finances, as to exact duties on such distressed fellow creatures, then is our Monarch to be pitied indeed; our nation is sunk

farmers and the labouring part of the community; because I considered it in a slavish view, unworthy of a Legislature to countenance such proceedings, and unworthy of a Briton to submit to mere opinion, guided and aided by discretionary power, whose motive centered in gilding the pillars of state, whilst the internal part was mouldering away.

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low in the esteem of other states, who cannot help noticing such imposts. The state and affairs are under the guidance of a personage in whom, no doubt, we may hope there is reason for better prognostications; every person will find a King more ready to relieve his subjects complaints, when founded in justice, than it is their desire to give him pain, by the necessity of petitions.\* He is the great master of a numerous flock, who, when he observes the struggles of the sheep do not arise from its fleece being taken away by proper instruments, but from their having it torn away by the griping hand of deputed power, which adds no value to the fleece, but mars the sheep, shall he not rebuke the unfeeling servant? It would be deemed in me a mark of idiotism to resist, or persuade other persons to object, against the enforcing of the laws of the legislature; but when servants of the crown are so fixed on the main object of these excise and stamp acts, the gathering of gold and silver, so afraid are they that they shall not prescribe penalties sufficient in full force to deter any person from evading the duty, they forget to note precisely the request or command of the act in plain expressions easily to be understood, which the nature of the act and exigencies of the state require. Hence these animadversions.

\* I was at the Chapel Royal when the Bishop of Chester preached before the King against the promenades, or meetings at Carlisle-house, where religious disputations were debated on Sunday evenings. His Lordship stated to his Majesty many persons who disputed on Theology were so ignorant, that they could scarce read their bible; in a little time after, a bill was brought into the House of Commons to suppress them.

I contend the horse act does not require a horse to be entered which is used in common at the plough, or which is used in general to carry a poor woman's apples for sale, although he is rode on by chance to a market, now and then, by the owner. For exemplification, read the clause of the act.—“ Every person who shall keep and use any horse, mare, or gelding, for the purpose of riding, or for the purpose of drawing any coach, berlin, landau, chariot, calash, chaise, or any other carriage, by whatsoever name such carriage is now, or hereafter may be called or known, for or in respect whereof any rate or duty under the management of the Commissioners of the Excise, &c. now is or are made payable by any statute now in force, shall yield and pay annually for every such horse, mare, or gelding, the sum of ten shillings.”

I have said this act is a clear comprehensive act—I will add, it is an act which breathes a language worthy of containing the sentiments of the Legislature of Great Britain; there are seven expressions which imply an injunction, from whom this tax is expected. Persons who keep a saddle horse for the purpose of *riding*, or drawing any;—what? *coach, berlin, landau, chariot, calash, chaise*, names which convey luxurious ideas of affluence. Here is no hint, no trace, to be found that can justify these late constructions, because that a horse is made to carry as well as to draw, to oblige the owner to enter every horse that may be seen with a human creature on his back. How absurd the conclusion! how dreadful is the situation of this country! It is well known that it is a peculiar

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liar sort of horses which claim the gentleman-like phrase attributed to them, viz. *saddle horses*; who can say the person who drew this act up was not attentive in framing it suitable to the ideas of Legislature? It was not sufficient he had named the vehicles of grandeur to express his meaning, but adds, by whatsoever name such carriage is now or hereafter may be called; therefore, here is a clear distinction, and a definition what this act doth require or doth allude to; which precludes the idea of the plough, the pack-horse, the drudge-horse, not kept for the purpose of riding, but for the purpose of daily labour, husbandry, &c. If the framer of the act had intended every horse that was rode should be entered, would he have left out so material an imposition, so easily expressed, as, All horses that are rode, &c. shall be entered? The word purpose must imply a distinction of riding, considered as matter of choice, not necessity.

Suppose the owner could not be indulged (I do not say ride, for that term conveys an idea of pleasure) to relieve his wearied limbs sometimes on his beast, for fear of being harassed by an informer; mercy on the poor cottagers, and all the old women who sell earthen pipkins, and other trifling commodities, to the neighbouring villages, &c. many of whose horses are of so little value that an ass will fetch more when offered to sale.

Would the gentlemen of the law, with their brothers in office, and those who act as Commissioners, review their constructions of the medicine and horse act; lay your hands to your heart; say, if such acts of parliament were to be

be realized, whether it would not reflect on your King and country as if they were actuated by poverty, which, in the grasp of consummation for self-preservation, is adder proof to the pleadings of reason or of equity.

In answer to the arguments used by the crown lawyers, that farmers would have the benefit of riding a horse without paying the tax, when others of his Majesty's subjects were burdened with the impost: Be pleased to remember, coaches, berlins, &c. seldom come to the farmers or the poor carriers share; burden them with the means to support these equipages, farmers nor potatoe merchants, whose great store of wealth often lays in two panniers, will not refuse the prescribed loan of ten shillings per horse.—Where is the owner of a state coach, for so every private coach may be justly termed, grudges a farmer the use of one of his hacks to facilitate his business? You will think a farmer a churlish being who should muzzle the ox that treadeth out the corn; then why so severe on the farmer, should he command a servant to take a horse for dispatch out of the team on the most pressing occasion?

If it is his Majesty's wish, or the Right Hon. Mr. Pitt's intention, that every person who gets on a horse to ride, shall enter him, (or book-sellers shall not sell medicines) the Parliament is open, a bill is soon brought in to rectify these doubts. If this is not done, then the people may fairly draw a conclusion, his Majesty never wished an act should militate against horses chiefly employed in husbandry, or by poor labouring people who load their horses with fruit, earthen

ware, peat, coals, &c. there would not then be that cause for these disagreeable altercations, nor those melancholy complaints in his Majesty's servants on account of the defect in wording the act, or in gathering the fruits thereof, as if they expressed one thing in the House of Commons, and meant another in the execution of them. In short, I am sure, if his Majesty had witnessed the murmurs about the wording of acts of parliament, and the mode of gathering the taxes, as I have, it would not pass unnoticed. A minister of the nation would startle at the proposal of sweating the coin to raise a revenue; by the late proceedings, if judgment is to be formed, it is sweating the people, who will soon be thus drained of the *primum mobile* which forms the elastic spring in their endeavours to gain a livelihood.

Should the horse act undergo a revival, a consideration should be made relative to the value of a horse, or the circumstances of the owner; a distinction between Scotland and England, for the inhabitants of Scotland cannot afford to be equally rated with England; were gentlemen and farmers, who keep such a number of horses for pleasure or the farm, to be charged a proportionable fine, it would be much better than the present vexatious unsettled mode, of defining who are the objects of taxation.

In behalf of the farmers, and other labouring persons, I have written much more than I thought I should have occasion on the subject; but I do not conceive any reason to deviate from the sentiments I have so freely divulged. May some friend to constitutional liberty mention these remarks in the House of Commons, if the farmers

mers think themselves aggrieved by the construction of the act, they may request the Sheriff of the county to call a meeting, and petition to the King, through their respective representatives, for such relief as his Majesty's most gracious wisdom shall dictate.

*THE following Advertisement I have extracted from the GLASGOW MERCURY, March 17, 1785; which is inserted to show how necessary it is some revised Plan should be settled to pacify Persons who may suppose themselves injured by the late Constructions of the Crown Lawyers of Great Britain; also that the Farmers in England may be acquainted with the Sentiments of the Farmers in Scotland.*

PAISLEY, MARCH 3, 1785.

THE different Committees of the Farmers residing in the county of Renfrew met here this day, and took under their consideration the explanation given by the Crown Lawyers of the Act of the last Session of Parliament, laying a duty of ten shillings per annum upon each SADDLE HORSE used for the sole purpose of riding; and, with all due deference to the superior judgment of these Gentlemen, we beg leave to signify to the public, that we are unanimously of opinion, THAT said act does not extend to horses chiefly used in the carrying trade and for the purposes of agriculture, though occasionally rode upon by the farmer or his servants. And our reasons for being still of the same opinion are the following:

1. When the Minister first proposed this Tax to Parliament, he made an express exception of horses employed in the carrying trade and agriculture. But if the explication given by the Crown Lawyers be just, there was no occasion for such an exception; for, according to their explication, all horses employed in the business of farming, if occasionally rode by the farmer or his servants, are as much liable to the tax as if they were kept for the sole purpose of riding upon; which renders the act absurd, and altogether unintelligible,)

2. The calculation made by the Minister, of the number of horses that would be liable to the tax, plainly shows that the act does not comprehend those horses principally used in agriculture,

agriculture, though occasionally rode by the farmer or his servants. His average calculation for the whole nation is 150,000, and he divides this sum into fourteen for every parish that will be liable to pay the tax; but according to the explication of the act given by the Lawyers, it is undeniably evident, that the number of horses that must be taxed will be prodigiously increased.

3. The Minister makes a supposition, however ill founded, which evidently shows, that horses employed in agriculture, though rode occasionally by the farmer or his servants, are not subject to the tax. He supposes that every farmer keeps one saddle-horse for the sole purpose of riding. Doubtless, such a horse is liable to the tax, though occasionally employed in agriculture; but, on the contrary, it follows, that those farmers who do not keep a horse for the sole purpose of riding, which is the case of the generality of the farmers of Scotland, are entirely exempted from the tax, though they occasionally ride any of their horses that are daily employed for the purpose of cultivating their farms. But, according to the explication given, they must pay for the whole of their horses employed in agriculture, because they have often occasion to ride all of them.

4. If the Parliament meant and intended to tax horses daily employed in the farming business, when occasionally rode by themselves or their servants, they certainly would or ought to have expressed their act in such plain and intelligible language as would be easily understood by the farmers; whereas, if the explication be just, not one of that class of mankind in this country understands its meaning.

For these, and similar reasons that might be assigned, the Committee reckon themselves and their constituents under no necessity to take out licences for their horses, until the act be more clearly and fully explained. They are moreover determined to join with the rest of their brethren in the farming line, in the different counties of this kingdom, in defending themselves from any oppressive measures or litigious law-suits that may be commenced against them, for their non-compliance, until such act be more fully explained to them; and, if need be, to consult Parliament itself, who, in our opinion, are under a necessity to explain said act in favour of the poor farmers, and free them from such an unequal and intolerable burden.—This our opinion and resolution we order to be published in the Edinburgh and Glasgow newspapers, in hope  
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of exciting the attention of the farmers in the different parts of this kingdom, to join with us in supporting and defending our just rights and privileges in a constitutional manner, as becomes loyal subjects.

This is signed in our name, and at our appointment, by

JAMES COCHRAN, Preses.

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### On the WINDOW COMMUTATION TEA ACT.

TO dispute the utility, or the equalization of this enterprising act, the grand design of which is to render smuggling abortive, convey whol-somer tea to the public at a mediated price, by an extra rate on the windows, to the increase of the revenue, and not depress the subject, involves the penetrating mind into so many problems of such importance respecting its rectitude, that I leave the discussion thereof for those persons to explore, whose abilities and connections in the political sphere of government, float in a more refined altitude; by which excellence they may extend their enquiries, or objectionary views, farther than one whose situation is in the encumbered valley of life; nor had the writer entered the lists of disputation, concerning the proper mode for gathering the oil of velocity, to accelerate the wheels of state, had not he, with other persons, experienced injuries, by the inattentive step of a prime minister, whose gigantic stride, if not moderated by prudence, overturns the domestic happiness of thousands. Where peace flourished, there the canker-worm may be observed to nestle, spreading its baneful influence;

—witness

—witness Manchester, witness Scotland,\* witness the sufferers by the medicine act. Mankind, when oppression comes, will display a reluctance to part with their enjoyments; although every individual cannot speak, with propriety, the regal diction of a Caractacus to the Roman Emperor who had conquered him, yet all may conclude with his affectionate sentiment, “Can you wonder we are loth to resign?”

Had Lord Cavendish not been biassed with the pleasing prospect of gold pouring into the Treasury, that absorbed all the nobler faculties of the mind which should adorn a statesman—there had not been cause for censure, in the impolitical expression, when he was about to realise thought into substance, or to raise specie from filth. Was it prudent to propose a levy on a certain description of men, yet cruelly to sport with all that the most insignificant subject of the realm holds

\* From personal conversation with several manufactories in Manchester and in Scotland, I learnt the stated objection was not against a tax on their manufactories, so much as the disagreeable mode of ascertaining and collecting the duty; at the same time they thought Mr. Pitt rather pressed hard on the infant muslin of Paisley, which promised fair to rival the India goods in every quality, out of a compliment to the India Company. In Scotland I was informed, several persons followed the linen printing business, whose trade was chiefly confined to the staining of handkerchiefs; on account of their being obliged by the act to pay a sum of money for a licence, which sum, trifling as it might seem, being greater than they could afford, they left off—at an advanced period of life, they sought for bread in another line, or went to the land of refuge, America. I mention this circumstance, to shew how careful ministers of state should be, in listening to proposals for heavy licences to carry on business; when the foundation for such a specious advance, is only in other words, an artful offer of opulent artizans to monopolise the trade, to the confusion of indigent merit—who then is obliged, notwithstanding all remonstrances and threats published in the Gazette, to resort to climes more favourable to ingenuity.

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tenacious in some degree, *fairness of character*? Was not this acerbative mode sufficient to occasion abortion to his prolific scheme, in its first onset, to propose a tax on quack medicines in one breath, and the next respiration proclaim the fabricators thereof a set of mordicants. Although I respect Lord Cavendish, and believe of him all that universal report has echoed concerning his benevolence as a man, or his integrity as a minister, yet his position for the basis on which he grounded his reason for the impost,\* I detest. As one of the supposed party alluded to, I appeal, with all due deference, to Lord Cavendish, whether this accusatory, condemnatory conduct, without producing any proof, or instituting any form of enquiry, was suitable to his Lordship's ideas of a gentleman, a nobleman, a senator, a minister of state.

On what principles others of my advertising fraternity are actuated by, is not for me to discriminate—I am no advocate for a continuance of supposed nuisances; nor can I credit Great Britain's distress to be so exaggerated, as to demand such odious, disgraceful, unchristian-like sacrifice on the altar of humanity to the shrine of avarice. On this solemn occasion honor and justice were struck dumb.

Should it be ascertained these sort of medicines which are alluded to, are hurtful to the community—there is no argument, however specious, I

\* If patent medicines are hurtful to the community, why doth Government allow so easily a patent under the King's name—a greater bubble to the people I know not, respecting supposed superior virtue inherited in a medicine, because the proprietor has purchased a title.

can conceive, will justify a Legislature to countenance, and as it were, become the pander of men found guilty of nefarious practices. On the contrary, if these extemporary nostrums possess an efficacy in administering strength to the weak, health to the sick, although in a small perception, they ought to be cherished, notwithstanding all the illiberal epithets either envy or prejudice is pleased to suggest or inveigh against articles which crouch under the heavy burden of taxation, before this medicine act was introduced in the House of Commons.

On a former occasion, I have pleaded in defence of advertised medicines, from a persuasion of their utility, and the acknowledgement of eminent physical characters in their favor; but in this tract I wish to concentrate the rays of public inspection, in a critical survey of the conduct of the writer and his medicine, a medicine, possessing at least an efficacy equal to any other known remedy (which either claims the regular or the irregular for its guardian) in the relief of those disorders termed scurvy, leprosy, evil, gout, rheumatism, &c. appellations which, to those who are conversant with these tormentors, excite in the mind dreadful sensations of their baneful effects.

Allowed as I am, by public fame, to have made great progress in relieving those above named complaints, ascertained in a long scroll of cures attested by respectable personages, and for the extensive courteous behaviour the poor experience at the dispensary in Soho-square, instituted 1773, are the basis I hold out to challenge a scrutiny respecting the truth; at the same time  
let

let it be understood, I claim no pretence for any infallible specific—In many cases I succeed not; where nature pleads most powerful for relief in the heart-felt sigh which escapes the soul, riveted to a body, whose wounds bleed corruption; dreadful sight! that awes the prescriber to reflection. How impotent is medical art and science to expel such fiends from society! How urgent the necessity for perseverance in the improvement of physical knowledge! Who then shall seek by dispensatory form, as in a garden, to confine medical genius, which alike explores nature's wide field, where plants innumerable wanton in exuberance, unfostered by man? For the better illustration of medicine—who would wish to extinguish the small spark of emulation, nursed only by hopes of well-earned fame? happy omen of better days! Take this away, say what physician or surgeon would like to witness daily, the house of disease, tenement of stench and rottenness, who, when he passes by the couch of the sick, is hailed with silent adoration, as if an angel was apparent to the sight. In a short time, this godlike character has fell a sacrifice to his officious care, by the infectious disease he strove to conquer. What great advantages does physic possess, to require an abridgement? rather write how contemptible she is treated, comparative to law or divinity, with which she ranks her name! Divinity holds forth many Mitred Dignitaries and other numerous comfortable livings, for the inferior clergy, to animate the student. What has physic to bestow on her votaries? A high-sounding name, which thousands of the faculty have had reason to execrate, which fasci-

nated their attention. The path to the prospect of a respectable maintenance, dependant on accident, lays through a drear and miry road, where poverty in decent array often accosts, and drives the dispenser of health to other regions, in hopes to gain bread to eat, before he loses his teeth.\*

Law, who shall display thy vestiges, thy ornaments, thy titular honours, thy vast importance in the helm of empire, where thou fittest enthroned with Kings? Counsellors, Judges, Barons, and Earls, are all obsequious in thy train; even numbers of thy minions bask in plenty, and riot in excess—whilst physic, like a chamber utensil, lays neglected, unesteemed, till nature rings her alarm bell. When nature is relieved, take it away, till another inconvenience demands its presence. In point of honors conferred on any of the faculty for eminent service, seldom do we hear of any title better than a knight, which ranks one degree above the common appellation of esquire.

If physic is arrived at its zenith in accomplishing all that man can wish, or nature require in the pharmaceutical art, proclaim it—shut up the laboratory, you will do a kindness to many of your members engaged in chymistry, who, in the eager pursuit to benefit others health, undersaps the ground of life whereon they stand. Concerning the decision of that awful tribunal, to which I have appealed respecting myself, it is not my wish to bias.—Conscious sincerity towards the public, as far as human frailty will admit, dare dictate. Either allow these cures,

\* A common proverb among the faculty, that a physician seldom comes into repute until he is aged.

published under the name of Spillbury, to bear the test of fidelity; treat him with that respect due to a character who has rendered himself useful to the community, or prove to the world he is an impostor; let him be the first sacrifice to injured credulity.

To re-assume our considerations on the Window Act.

Concerning one principal design of this act, which often lays a foundation for many improvements besides the invention of quack medicines, viz. the swelling of the coffers,—this does not come under my arrangement; my wish is to elucidate measures respecting Government, not to perplex.—That I wrote under the influence of a vindictive spirit, or was agitated either by caprice or petulance, is an accusation, I trust, will not be imputed to me, whilst I am discussing points of such vast consequence as constitutional liberty, or national welfare.

The solicitor at the stamp office was pleased to ask me, what I knew of law, and rather recommended the study of physic, as being more eligible to my station; if Ministers and Commissioners turn their thoughts to quackery, it may not be wondered at in return, if quacks nibble at politics, and endeavour to commence state physicians. In this new character, I have had occasion to observe a melancholy circumstance attending this window tax, which I call an accidental one, neither intended nor could it be suspected by Mr. Pitt, that a universal rage for blocking up the windows should prevail among the inhabitants of this country, which in the first instance defeats the main intention of this act, the lessening of the  
tribute.

tribute. Was this the only circumstance that fear had to combat, it would not excite my animadversion, as the remedy would center with the Legislature. When I perceive persons indiscriminately shutting up their rooms, their cellars, not only depriving themselves of the animating light of the sun, but also fencing themselves against the essential preserver of health, viz. the vivifying air, which if not suffered freely to visit their tenements, stagnated air, noxious vapors, deadly influenza are the natural consequence, which must be expected; should the heat in the summer arise to a moderate scorching degree, the inhabitants so situated, will be alarmed at the frequent repetition of the passing bell. Then will it be said at Court, Heaven has sent a visitation, and the bishops will be desired to compose a form of prayer; whilst a few house surgeons and physicians, usually stiled bricklayers and carpenters, would soon remove the cause. How far an act would be necessary to lower the rates of the windows, and oblige persons to open their windows for the safety of the community, is a matter of so vast concern, that I wish not to hazard my opinion respecting an equalization in quantity to the present sum of money now expected from this new experiment. Concerning the circumstance of opening the windows, I am positive something should be done for the welfare of the public. Were his Majesty to journey towards the West, to survey the country, at a distance from some dwellings, the pleasing appearance which the structure forms, might excite a thought, how happy is a monarch, whose subjects enjoy such spacious mansions. On a nearer inspection,

inspection, he would find these houses like the situation of a blind man, possessing only sockets, through which light was once conveyed. In Mr. Pitt's candle and window tax, Britons are reminded of the curfew bell; the caves wherein their ancestors dwelt. Sad demonstration, that proves states have their several periods of growth and decline, as well as other sublunary objects, either animate or inanimate!

*N. B.* The Remarks on the Post and Plate Acts, which followed here in the first edition, and sent to the Right Honourable Members of the House of Lords and Commons for their consideration, are here omitted, as a redress for any supposed grievance in either act was not so generally looked for.

## APPENDIX,

# A P P E N D I X,

*Concerning a late Decision relative to the Medicine  
Act in Westminster Hall, before Baron Skinner,  
March 5, 1785.*

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SINCE the writing of the foregoing sheets I am informed three persons have been tryed for non-compliance to the medicine act; the case was argued in court with a liberal spirit, more to discover the intent of the act than to prosecute impeached offenders.\*

Mr. Newberry and Mr. Dicey's were left special for the Judges consideration. Mr. Wray was, as the news-papers informed me, found culpable, on account he had vended perfumery. When I read the account, the word *perfumery* surprised me, as I never heard Mr. Wray had dealt in that article; although as in character of a merchant, who imports and exports in an extensive scale various drugs and medicines, it did not seem improbable, as merchants nor tradesmen are not confined or chained down to deal in stipulated articles alone, as ever I heard of. I took some pains to enquire minutely into this af-

\* I was not present at the trial; my friend, in the hurry of business, forgot to send me word as promised.

fair, and found this perfumery, as stated by the news-paper, was two small brushes used for cleaning the teeth, and sold with tooth powder, therefore was found guilty of not dealing in drugs and medicines only, but in tooth brushes. Not to enter into any argument to shew the propriety of vending these brushes with tooth powder, which is medicinal, and is the same in purport as some surgeons or other practitioners supply their patients with, a bone syringe, necessary to be used to convey the medicine into small recesses of the body. This decision against Mr. Wray, authorised by a jury, militates much against my arguments concerning the explanation of the words of the act; the commissioners and other persons have now the laugh against me. I do not give up the point in contention; I am not easily prevailed on to assent to a narrative which stigmatises this nation, and renders it a by-word of reproach in other countries; where, if a person of eminence should wish to express his detestation against any proposal which shocks the finer feelings of a liberal mind, he need only reply, *Do you think we are Britons*, who wrung a tribute from their women in labour, or from the diseased cattle, if certain medicines were resorted to, either to relieve the pains of the one, or restore the other to health?—Is it possible there are decisions in the courts of law to establish such decrees in this land to the fore said purport? If so, where slept the guardian of the King's honour, when such unhallowed seed found a hot-bed at court, which, instead of ripening into a poppy to sooth the cares of state, produced a nettle. No Sovereign can be so forget-  
G
ful

ful of his future fame as to assist the historian, who, unawed by the dead, will not fail to pen the ungracious prescription. — Substantiate these paradoxies, and I will drop my BRIEF; be dumb as the Traveller, who witnessed an eagle ravening a lamb, where the gulph hindered his interposition, yet in silence lamented so much power was given to one creature who could play the tyrant so indifferently over another.

Relative to these trials I have received much satisfaction; it confirms my first position on which I grounded my objections. The act could not be complied with consistent to the good order and welfare of the state. The eminent counsel who attended on the cause, on each side of the question, allowed it to be a perplexed act that must be revised. Relative to the determination in Mr. Wray's case, I am not satisfied, because prejudice throughout from the first mentioning the act to the present time has smothered reason, so that a jury, and no contemptible one neither, may have been biased in these matters.—Sentences in acts of parliament are not to be divided, as in the present case. The exception in the act reads thus: that is to say, all persons who deal in medicines to take out a licence, except such as have served a regular apprenticeship to any surgeon, apothecary, druggist, or chymist, or such as shall have kept a shop for the space of three years before the passing of this act, for the vending of drugs or medicines only, not being drugs or medicines sold by virtue of his Majesty's letters patent.

I argue, at the word *only* is only a comma, not a full stop; also here is in one breath an affirmative

tive declaration and a negative one, printed close; as if the act says, you shall deal in drugs or medicines only. *Question*, What do you mean by the word only? *Answer*, Not patent medicines. This word cannot here, with propriety, have any allusion to other goods. Another reason I state for my dissent is, it is a known maxim that the decisions in law often turn either way on frivolous appearances; what shall be deemed law to-day, is not so to-morrow; another jury, perhaps not so discerning as the first, shall change the verdict, because more mental light is held over the obscure part. In the present instance Mr. Wray\* was unexpectedly deprived of his counsel whom he had engaged; neither was he aware of two tooth brushes rising in court, with deathly visage, to substantiate a crime, which trivial as it may seem, the law of England in this instance deemed an heinous offence.

Let us, if possible, divest ourselves of every sensation that may hinder a free enquiry; suppose the verdict given, is strictly agreeable to the injunction of the act, the effect is of a tenfold more alarming tendency than it was supposed. To booksellers it decrees, ye shall sell only books, &c. agreeable to your nominal vocation; this is allowed. Here the matter rests not. — Whilst a

\* It seems Mr. Wray means to petition for a new trial. The fact which arose in judgment against him was committed since the act took place, whereas the act condemns those only who offended in vending patent medicines, &c. before the commencement of the act; therefore those who had walked by chance prudently for three years before the passing of the medicine act, may now indulge themselves and their friends with quackery, or what you please to call it, unmolested, even as all those do at present in London, who advertise, stick up hand bills, and laugh at the ministers.

person situated as Mr. Wray is, a regular\* whole-sale and retale chemist and druggist, in an extensive medical line of many years standing; if the law says to him you shall not even vend a tooth brush, what says the law to those other great chemists and druggists in London, and in the country, whose dealings in other merchandize are of various denominations, as in tobacco, snuffs, hops, paint, colours, and brushes, with spatulas and other surgery instruments? why, leave off those articles, or place a stamp on all the drugs and medicines you sell;—a very curious definition.

Is this a time, ye guardians of the land, to fetter trade, or proscribe the walk of shop-keepers or merchants?—But go on, do not be ashamed to declare what you wish to exact; tell us in plain words what are your commands—let it be even to the taking away all our property; nay cancel life, there will be mercy—much mercy in your words. The buck that is shot in the park, the other deer may sigh over his blood; but his fate, compared to the one who is hunted down by his majesty's hounds, is easy and desirable.

Rumor reports of a British ministry calling Asiatic supposed speculators to an account—Beware, lest when the beauties of Honour, Humanity, and Justice are expatiated on, they retort on you with a smile of ineffable contempt, Do you talk of *honour*? Was it not bartered in the House of Commons, 1783, by a minister for visionary gold? who, when speaking of Quacks as locusts—and as vermin, should have swept them from

\* If any circumstance which physic singularly retains be ridiculous, it is the farcical appellation of regular or irregular; as if on this hinge alone all medical merit and its success depended.

the land, did he not form a covenant with them? Was not your Honourable Commissioners of the Stamps seen busily employed in assisting and directing them how to mantle the carion drug with a robe, graced with the emblem of a crown; proclamation was made, to shew Quacks thus new modelled; their packets were now no longer to be considered as doing much harm to the public!

*Humanity*, name it not, wh'at you permit an ambiguous act to remain in force which operates like the wretch who saw a fellow creature shipwrecked on your shore, struggling for life, but refused to lend his aid, till he had stipulated for a bauble, ere he should feel the hand which was to snatch him from death.

*Justice!* away with the title, if the substance is worm-eaten. Are you the patrons of these public virtues? Ask the booksellers what they think of the late proceedings against them? whom even suspicion has been modestly silent on the occasion, relative to any cause of impeachment of their being dismembered from the privileges of the community. Will the late decision in Westminster Hall grace your esteem for justice, where, to gain a verdict, two tooth-brushes were suborned as evidence?

Would you have Asiatics be in love with the portrait of JUSTICE, HONOUR, and HUMANITY, first learn to practice these virtues at home; so shall your counsels be revered—your country support its dignity—your people BLEST.





