

**The late excise scheme dissected: or, an exact copy of the late bill for repealing several subsidies, and an impost, now payable on tobacco, etc. With all the blanks filled up, as the probably would have been, if the bill had passed into a law; and proper observations on each paragraph. [Anon.] / [William Pulteney].**

### **Contributors**

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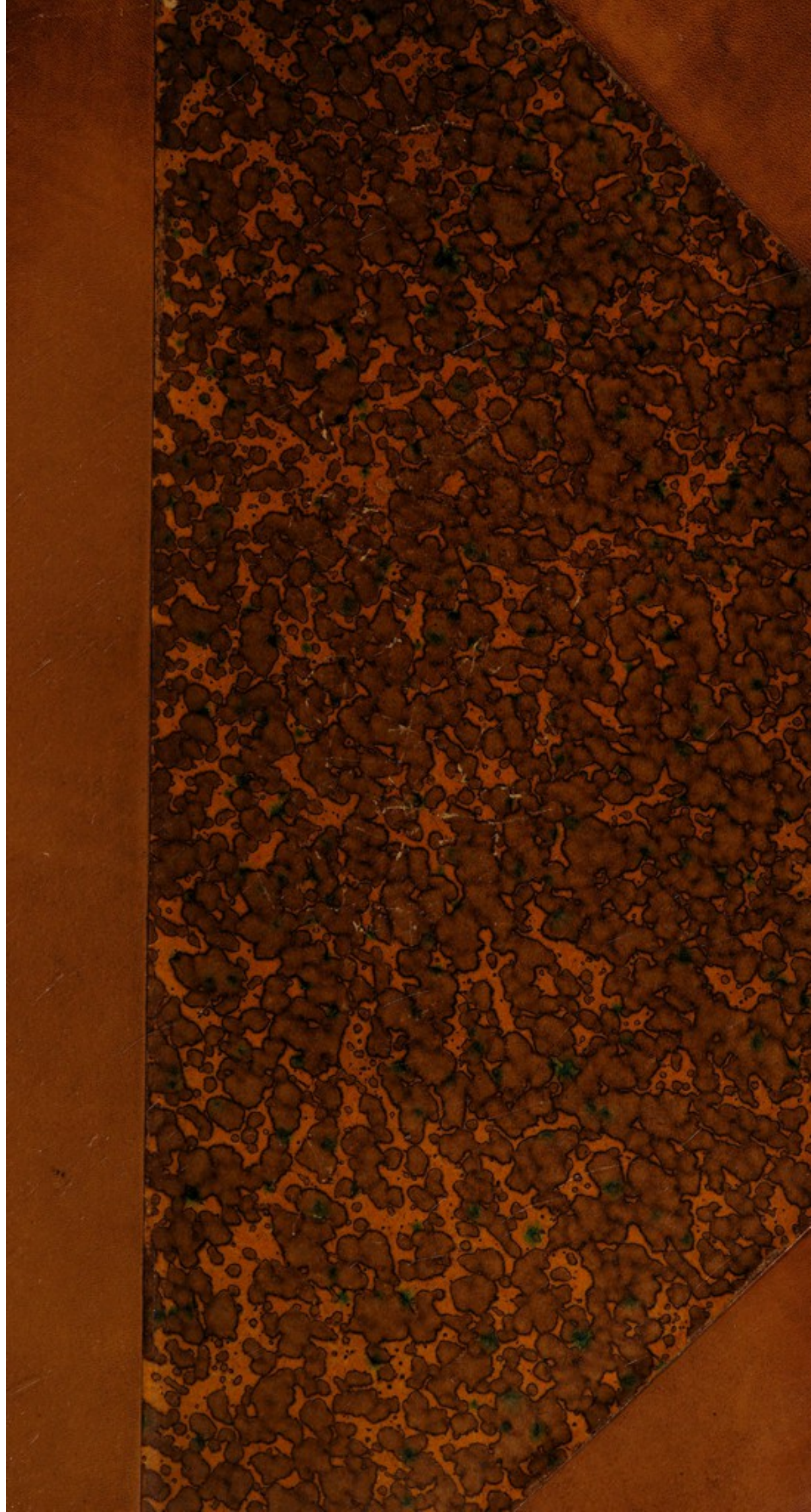
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PULTENEY, William.

Earl of Bath

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# *Excise Scheme Dissected:*

OR, AN

## Exact COPY

OF THE

## LATE BILL

For Repealing several

### SUBSIDIES, and an IMPOST,

Now payable on Tobacco, &c.

With all the

Blanks filled up, as they probably would have been,  
if the Bill had passed into a Law; and proper OB-  
SERVATIONS on each Paragraph.

Together with an INTRODUCTION explaining the Nature  
of our Constitution, and the Methods by which it may be O-  
verturned.

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*Monstrum horrendum, informe, ingens, cui lumen ademptum.*

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N. B. This Pamphlet is designed as a New Year's Gift, *proper*  
to be presented by all *honest* Candidates to their Electors.

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L O N D O N:

Printed for J. DICKENSON, in *Witch-Street*, 1734.

*Price 1 s.*









T O  
The CITIZENS of London.

Gentlemen,



*I may, to the Glory of you and your Ancestors, be remarked, that you were always the first to appear against any Measures that seemed to threaten Destruction to the Liberties of your Country; therefore it is no Wonder that you appeared so early and so strenuously against the late Bill, by which so many Thousands were to have been made the Slaves of every future Administration: For this Reason, I shall always be proud of your Patronage. But I have another Reason for applying myself in particular to you: The following Sheets will shew you how dangerous it is to add to the Power of the Crown; but as I would advise you to be aware of those who are for increasing the Power of the Crown, so I would advise you to be particularly watchful against all Attempts that may hereafter be made, for putting any Restraint upon your own Power.*

*Remember, Gentlemen, there was but a few Years ago a Law passed, by which it is enacted, That no Act, Order, or Ordinance whatsoever, shall be made or passed in the Common Council, without the Assent of the Mayor and Aldermen present, or the major Part of them; nor without the Assent of the Commons present, or the major Part of them.*



*I was at that Time surprized to see such a Law passed, with so little Opposition; for your Aldermen being but few in Number, and not removable at your Pleasure, or at the End of the Year, as the other Members of your Common Council are, it may happen that the Majority of them may be Men whose Sentiments may be very different from the Sentiments of the Generality of the City of London. Consider, that if in future Times the Court should have some favourite Jobb to carry on in Parliament, (such as the late Excise Scheme, for Example's Sake) and were afraid of a Petition from the City against it, would it not be more easy for Ministers of State to manage so, as to get the Majority of the Court of Aldermen against petitioning, than it would be to get a Majority of the whole Common Council against it.*

*If we should be so unfortunate, as in any future Time to have a Court forming Designs against the Liberties of our Country, it would with them be a great Point gained, if they could but keep the City of London in a State of Inaction; and this they may do by gaining over a Majority of the Aldermen, unless you have always a Set of Aldermen of as great Worth and Honour as those you have at present: And for this Reason, I have in this particular Manner addressed myself to you, in order to put you in mind of the Law now in being, and to recommend to you, in all your future Elections of Aldermen, to chuse none but Gentlemen of the best Characters; Gentlemen who have good Estates left them by Reputable Ancestors, or who have got good Estates in an honest and industrious Way of Trade; and finally, Gentlemen who have upon all Occasions appeared to be strenuous Asserters of the Liberties of their Country, and prudentially Jealous of all Ministers and Ministerial Projects.*

**THE**





THE  
Late Excise SCHEME  
Dissected, &c.

To the Nobility, the Clergy, the Freeholders, the Citizens, and the Burgeses of Great Britain.

Gentlemen,



UCH you are, and such you shall always be esteemed by me, while you continue to preserve those *Liberties* and *Privileges* which have been handed down to you by your Wise, and your Brave Ancestors. The *Late Scheme* for extending the *Laws of Excise*, has been justly received by you with so much Indignation, that I should have been silent upon the Occasion, if the *easy* Way of letting it drop last Session of Parliament, and the continued Endeavours of *Mercenary* Scriblers to vindicate that *Scheme*, had not rais'd in me terrible Apprehensions that the same Design will be again set on



Foot, if the next Parliament should be found *proper* for such a Purpose.

This must alarm every Man who understands any Thing of our *Happy Constitution*, and has any Compassion towards his Mother-Country. And this, my Countrymen, is the Reason that I have been at the Pains to dissect that *Scheme*, to view it in all its Consequences, and to lay them as clearly, as I am able, before you; that from thence you may judge of the real Views of those who were the *Projectors*, or the *Supporters* of it; and that you may see how cautious you ought to be in your next Choice of the Person with whom you are to entrust your *Liberties*, your *Properties*, and every Thing that's dear to you, for *seven long Years*, unless the Time be happily shortened by some Law to be passed in the next Session of Parliament.

I have a great Esteem for some of those Gentlemen who have appeared in Favour of this *Scheme*, and would gladly believe that they have still a Regard for *Liberty*; therefore I must think that the *Scheme* has not yet been set in that proper Light, by which it may be demonstrated to be destructive of our *Constitution*. If I can do this, I am sure it will be of singular Service to my Country; and also to some of those who have already been too far engaged in it, by preventing their being any further embarked in a Project where *Success* would be the *greatest Curse* that could attend them.

Whoever would consider a Scheme of this Kind properly, ought first to form to himself an exact Notion of our *Constitution*, and of the *Methods* by which it may be *overturned*: And therefore I have made a short introductory Discourse upon that Subject; and then I examine the *Late Bill* for laying *Tobacco* under an *Excise*, Paragraph by Paragraph, that my Readers may from thence see how our *Constitution* would have been affected by *that Bill*, if it had passed into a Law.

The Happiness of our *Constitution* (when preserved in its full Vigour) is so evident, and so universally acknowledged, that I need not much enlarge upon it. The Legislative Power is vested in our King, Lords, and Commons. The Executive Power almost *solely* in the King, the Officers appointed by him, and their Deputies and Substitutes; but then this Executive Power is not absolute and arbitrary; this Power must be executed by the King, and all those under him, according to the Laws of the Land; and if any of the *Officers* transgress therein, they are to be *punished* according to those *Methods* wisely laid down, and firmly established by our Ancestors.

Those



Those who were from Time to Time the Framers of our Constitution most prudently foresaw, that it would ill suit with the Dignity and Majesty of a King, to be obliged to answer for his Actions before a Court of Judicature; and therefore it was so ordered, that the King cannot in any Case of Importance (except in the Field of Battle) *act by himself alone*: His Orders are in most Cases insufficient, unless they pass the Seals, or be counter-signed by the Officers appointed for that Purpose: And if those Officers put the Seals to, or counter-sign any Orders or Ordinances which are contrary to Law, the King stands *acquitted* in the Eye of the Law, but the Officers, be they how great soever shall *answer* for the Misdemeanor.

Let us but take a View of all the Branches of our Government, and we shall find this to be the Case as to every one: In Matters of Civil Power, in all Matters of Jurisdiction, or which relate to the Distribution of Justice, the King in Person neither Tries, Judges, Condemns, nor Acquits: It is by his Judges His Majesty distributes Justice to his Subjects, according to the standing and known Laws of the Realm; and if any of those Judges, from the Highest to the Lowest, misbehaves in his Office, he may be tried in some Court of Law, or he must *answer* for it before the High and Supreme Court of Parliament.

As to all Matters relating to the Disposal of the publick Revenue, no sign'd Manual of the King's can warrant the issuing of any Publick Money, till it passes the respective Offices, except as to what is appropriated to the King's proper and private Use; and every one of these Officers has a Power to *refuse* passing the King's Order, and must be *answerable* to Parliament, if they pass any Order contrary to Law.

As to our Military Power, it formerly consisted in our Military Tenures: While it consisted in these, it would be easy to shew, that it was impossible for any of our Kings to *usurp a Despotick Sway*. The King, 'tis true, had the Chief Command, but the whole Army was always under the *Influence* of the Nobles or Barons of the Kingdom; and an Army under such an *Influence* will never give up their *Liberties* to the Arbitrary Will of any *one* Man: For no Army, either of Militia or Regular Forces, can ever be dangerous to *Liberty*, but that in which the *Power* and *Influence* of every Man depends *only* upon the Commission he bears, and the Commission every Man bears, depends *entirely* upon the *sole* Will and Pleasure of the *Chief*



*Commander* : Such an Army must indeed always introduce *Slavery* in every Country where they are established, if the Chief Commander has but common Prudence, and Wickedness enough to make a wrong Use of that Power which Fools have put into his Hands. Of this the Behaviour of our Army under *Oliver Cromwell* is a most convincing Proof: That Army which was raised in *Defence* of *Liberty*, that Army which was at first commanded by the greatest *Patrons* of *Liberty* in the Kingdom, came no sooner to be entirely under the *Influence* of their *Chief Commander*, than they sacrificed to him those *Liberties* which they had before so bravely defended, and enabled him to set up one of the most absolute *Tyrannies* that ever was established in any Country.

Instead of this ancient Sort of Military Power, which consisted in our Military Tenures, that which we now call the Militia was afterwards substituted ; which indeed was at first put upon such a Footing, as might have been of dangerous Consequence to our Constitution : But (thank God) we got free of that Danger, as well as a great many others, by the late happy Revolution ; and as long as that Sort of Military Power is preserved upon the Footing it was then put, it cannot be of dangerous Consequence, *because it depends upon our Parliaments*. His Majesty has, 'tis true, the Power of naming the Officers ; but those Officers (as seems to have been admitted ever since the Revolution) can neither muster, nor draw out the Militia to Service, without an Act of Parliament for that Purpose ; and if any Officer of the Militia, though named by the King, should exert that Authority without such Act, he would certainly *suffer* for it by an *Impeachment* in Parliament : The King's express Orders, though in Writing, would be no Excuse for him.

And, lastly, As to our Naval Power, the Commanders of our Fleets, and of our Ships of War, when singly sent out on any Station, must obey no Orders, nor follow any Instructions, but those that are sent to them from the Admiralty-Board ; and if any Orders or Instructions should be sent from that Board which the Parliament should judge to be contrary to Law, or contrary to the Interest of the Nation, the Lord High Admiral, or the Commissioners of the Admiralty for the Time being, would certainly *suffer* for it by a *Prosecution* in Parliament.

As to all Deputies, Substitutes, and Officers of a low Degree, they may be removed by their Principals, or  
they



they may be removed and punished by a Trial at common Law, before our ordinary Courts of Justice, if they misbehave in their Offices, or endeavour to oppress those subject by Law to their Power or Jurisdiction. But as to the Judges of our Superior Courts, and the Great Officers of State, it was not to be supposed, that our ordinary Courts of Law would be sufficient to hold them to their Duty, or in all Cases to prevent their making an improper Use of the Power with which they were invested ; and therefore it is wisely provided by our most excellent Constitution, that such Judges and Great Officers, who, though Criminal, have had Cunning enough to evade the Law, shall be liable to *answer* in Parliament for their Conduct, either by Means of an *Impeachment*, or by Means of a *Bill of Pains and Penalties*.

By the ancient Method of *Impeachment*, the House of Commons, that Great Inquisition for the People, became the mighty Prosecutors, and the House of Lords, the Nobles of the Realm in Parliament assembled, became the just and the severe Judges of the Guilty. The first have always been a Terror to the greatest, to the most cunning Criminals ; and the last have sometimes, by their usual Prudence, moderated that Heat, which in all numerous Assemblies is apt to become too Violent.

Power is an Evil which Mankind, by the Wickedness of their Nature, are necessarily obliged to submit to ; all Men are obliged to submit to Civil Power, because some Men are wicked and unjust ; but in all wise Governments, it has been the constant Maxim, to lay as many *Restraints* on Power, as are consistent with the Exercise of it. By this *Prosecution* in Parliament, the Dispensers of Power in this Nation are *restrained* ; our Ministers of State, our Judges, our Great Officers, and all in Subordination to them, have thereby been hitherto *kept* in *Awe*, or have been punished when they transgressed. And this must always be the Case, as long as the House of Commons continues to be *bold* and *unbiassed* Prosecutors for the People, and the House of Lords to be *impartial* and *uncorrupted* Judges between the People and the Persons accused.

As long then as our present Constitution continues in its *full Vigour*, we may expect, that if any *Favourite* gives wicked Counsel to his Sovereign, if any *Minister* betrays the Common-wealth, if any Officer, Military or Naval, shall act contrary to Law, or to the Interest of the Nation ; if any Fingerer of the Publick Mouey *con-*  
verts



verts it to his own, or to a *wrong Use* ; if any Judge shall *partially* administer Justice, or determine at any Time in Favour of those who *pay him best* ; if any Officer shall *oppress* those whom he is appointed to protect ; or if any little Knave in Office shall *squeeze* unjust Perquisites from those who are obliged to apply to him ; we may expect, I say, that all such will, upon the first Discovery, meet with *condign* Punishment : No such Criminal can *screen* himself behind the Throne, nor can he be *protected* even by Royal Power, if ever it should happen to be *so misapply'd*.

On the contrary, if we should ever swerve into an Arbitrary Government under the *Cloak* of our *Constitution*, or otherwise, our ancient Parliamentary *Check* will then signify nothing against those in high *Favour* at Court ; we shall either have no Parliaments, or such Parliaments as will always approve of the Measures of those upon whom they depend ; and then all such *Criminals* will pass *unpunished*, or if punished by their happening to fall into *Disgrace* at Court, they will be succeeded by as bad. The new *Bashaw* will tread in the Steps of the old one ; and he will go on, and prosper in his Wickedness, 'till he has *squeezed* as much Money from the unfortunate People, as may make him fall a Sacrifice to some *Bashaw* of a superior Degree.

Then will the Flood Gates of Tyranny be opened, and all the Evils of an absolute Government will rush in upon us, like a mighty Torrent : Our Prince may probably then hear of nothing but *Schemes* for *oppressing* the People, and *Enriching* his Favourites : Our Country will be *betrayed* to its Enemies for foreign Gold ; our Publick Treasure will be *sunk* into the Pockets of our Treasurers ; and of Consequence our People will be exposed to the *Depredations* and *Insults* of their Enemies Abroad, and to the *Oppressions* and *Exactions* of their Magistrates at Home : No Man who has a Suit at Law can then depend upon the Justice of his Cause, but upon the Recommendation he gets from some *Favourite* at Court, or the Present he is able to make to the Judge ; and this Misfortune will not be confin'd to Superior Courts, or to great Causes only ; from a *Muddy Spring* no *clear Stream* can proceed ; every little Justice of Peace will expect a Fee, even a Constable will execute his Office according as he is paid ; and no Man can expect to be innocent, if his Adversary has *more Money*, or *more Favour* than he.

These,



These, my Countrymen, must be the fatal Consequences, if we should ever be so foolish as to sell or give up our Liberties, or so cowardly as to allow them to be ravished from us; therefore it behoves every Man of common Sense to do all that he can to preserve them; and the best Way to learn how to preserve them, is to endeavour to discover all those Ways by which they may be lost.

In this Nation there can be but two Ways of establishing an absolute Monarchy; and that is, by our King's being *able to govern without any Parliament*, or by his being *able to have always a Parliament that will do whatever he desires*: The first has been often attempted, but is the least dangerous: The last, no King of this Nation was ever yet in a Condition so much as to attempt. But if ever any of our future Kings should happen to be in a Condition to attempt it, he will be a Prince of most uncommon Virtues, if he, or his Ministers for him, do not form the Design; and such a Design would be most dangerous to our *Liberties*, because it might be brought about, and firmly established, before we could be well sensible of our Danger.

These two Cases I shall beg Leave to examine; and I shall endeavour to point out those Means by which either the one or the other may be brought to bear, before I enter upon the particular Examination of the late *Excise Scheme*.

The Constitution of this Country, as well as of every other Country, has undergone several Alterations as to some particular Forms; but in the Main, we may say that it has always been a limited Monarchy; and by the late most glorious and happy *Revolution*, the *Prerogatives* of the Crown and the *Privileges* of the People were in most Cases clearly ascertained, and fully established: All those Evils which had before been felt were then considered and provided against in the best Manner possible; but yet we are still to be upon our Guard; for *new Evils* may arise, *new Dangers* may be discovered; and those we are to *provide against* as soon as they can be foreseen. As our Government is founded upon *Liberty*, every Thing that may be of dangerous Consequence to *Liberty* ought to be removed as soon as discovered; any *Ancient Law*, *Prerogative*, or *Usage*, to the contrary notwithstanding.

Before the *Revolution* our Kings had often attempted to establish *Arbitrary Power*, by governing *without Parliaments*: For this End they saw that two Things were necessary,



cessary, viz. To have a Revenue *sufficient* to defray the Expences of Government *without* the Aid of Parliaments ; and to have a Power *sufficient* to support them against the *Just* Resentments of an *injured* People. The Foundations for the establishing of both were never before so deeply laid, as they were in the Honey-Moon of the Restoration : They were then deeply laid ; but they were so much improved upon the joyful Accession of the next Successor, that he soon began to build the terrible Fabrick ; and if he had gone on with any sort of Deliberation, if he had but allowed the *Walls* to settle and grow firm before he had attempted to lay on the weighty *Roof*, the *Liberties* of the People would have been irrecoverably lost, and this Nation would now have been groaning under *Slavery* and *Arbitrary Power*.

To explain and make good what I have said, we must take notice, that as our Kings have no Crown-Lands, or hereditary Revenue, sufficient to support their Dignity or Government, they must therefore have Recourse to Taxes to be raised upon the People ; and in order that our Kings may be obliged *frequently* to call Parliaments, it has been established as one of the chief Corner-Stones of our Constitution, that no Tax can be levied upon the People *without* Consent of Parliament. This is a *Privilege* which the People have always enjoyed ; and every wise Parliament therefore carefully avoided granting more than was *absolutely necessary* for the *present* Exigency, on Purpose that the King might be obliged to call a new Parliament, in order to raise Money for the *next* Emergency. But that *Loyal Parliament* which called home King *Charles II.* established the Subsidy of Tonnage and Poundage, and granted it to him *for Life* ; and in order to get free of the Court of Wards and Liveries, (which they might have done at a much less Expence) they settled another Tax upon that King, his Heirs, and Successors *for ever* ; and being thus once got into a Strain of loading *Posterity*, and settling *perpetual* Revenues, they soon after imposed that Tax called *Hearth-Money*, and granted it also to that King and his Successors *for ever*. Thus was there a new Precedent made for establishing a large *Parliamentary Revenue* to continue a Part *for ever*, and the other Part *for the Life* of the reigning King.

This Precedent was so much improved in that and the next Reign, that King *James II.* found himself provide



vided for *Life*, or for a long *Term of Years*, with a *Parliamentary Revenue*, sufficient not only to support his Dignity and Government, but to maintain a standing Army of Thirty thousand Men, without any new Assistance of Parliament; and therefore he seems plainly to have resolved upon laying aside all Thoughts of calling any Parliament while he sat upon the Throne. And if ever any future King should be provided with *such a Revenue*, we may conclude that his Behaviour would be the same, if his Parliaments should happen to prove *troublesome* to his Ministers and Favourites. For which Reason we ought carefully to avoid all those Projects which may tend towards settling a great *Parliamentary Revenue* upon any future King for his *Life*, or even for any Number of Years.

The other Foundation that was laid immediately after the Restoration was, those famous Acts of the 13th of *Charles II. Cap. 6.* and 13th and 14th of *Charles II. Cap. 3.* in which the Royal Prerogative is carried to so great a Height with Respect to the *Militia*. Tho' a Revenue had been settled upon that King for his *Life*, which was perhaps *sufficient* to support his Civil Government, yet it was *not sufficient* to support any *warlike Force*; and therefore these Acts were obtained, by which there is granted to him a Power not only of naming and removing the Officers of the *Militia* at Pleasure, but of arming, arraying, drawing out, conducting, and employing them *as he pleased*; and also of raising Money for that End upon the Subject *without* Consent of Parliament. By these extensive Powers the King was provided with a military Force, which, by good Management and proper Officers, would have been able to have supported his Government, tho' he had never called another Parliament; more especially if he had bent all his Thoughts towards the subduing of his People *at Home*, and had resolved to submit tamely to the *Insults* and *Depredations* of *Foreigners*, rather than by making *just Reprisals*, to have provoked them to disturb him in *Domestick* Designs against the *Liberties* of his People.

But his Successor being determined to invade both our Religious and Civil Rights, foresaw that even this Power would not be sufficient; or perhaps, that it could not easily be made obedient to his Commands; therefore, by the Assistance of his *Parliamentary Revenue* he raised and kept up a numerous standing Army of regular Troops; and if had *converted* his Army to *Popery*, before he began



to *convert* the Nation, his Army would have implicitly *obeyed* his Commands, although there was then in Being no Act for punishing *Mutiny* and *Desertion*, or for establishing a *Martial Law* in this Kingdom.

These two Foundation-Stones of arbitrary Power, were in Part removed by the happy Revolution; but the Administration under King *James II.* had been guilty of so many direct Attempts upon the Religion of this Country, that these Incroachments upon our Civil Rights were not taken Notice of, or so fully removed as they ought to have been. However, we find that one of those many Taxes which had been granted to King *Charles* and King *James* *for ever, for Life, or for a long Term* of Years, was immediately abolished; and the others, notwithstanding all that King *William* had done for us, and the heavy War we were then engaged in, were at first granted to him only for a *short Term*: And as to the *Militia*, tho' that Matter is not fully cleared up by the *Declaration of our Rights and Liberties*, yet from that Time it seems to have been acknowledged, (notwithstanding those two most extraordinary Laws stand as yet unrepealed) that the King cannot raise the *Militia* of this Kingdom *without* the Consent of Parliament; and from that Time, till the End of the Reign of Queen *Anne*, our Parliament were *so cautious*, that they never did grant to the King a Right even to raise the *Militia*, but *from Year to Year*; so that it was necessary to have a Parliament *every Year*, if it had been for nothing else but for raising the *Militia*. Indeed, in the first Year, after his late Majesty's Accession, this Power of raising the *Militia* was at once given to him *for five Years*; in the Ninth of his late Majesty, the same Power was revived *for seven Years*; which late Act expired in the Year 1730. So that we have now no Law relating to the *Militia*, but those two by which so great a Power was given to King *Charles II.* But this we need not much regard, since we seem now to depend *more* upon our standing Army, than upon the *Militia* of the Kingdom.

From what I have said it may appear, that our Kings neither ought to have a Revenue *sufficient* to defray the Expence of the Government, nor a military Force *sufficient* to support their Government, either against Invasions or Insurrections, *without* applying to Parliament for that End. This was the standing Maxim of our Ancestors, and this ought always to be the Maxim of the Parliaments and People of this Nation. If ever

any



any future Parliament should grant to the King either the one or the other for a long Term, no subsequent Parliament will be necessary; I say, either the one or the other; for a *sufficient* Revenue will always procure a *sufficient* military Force; and a *sufficient* military Force will always be able to raise a Revenue *sufficient* both for themselves and their Master.

The other Danger to which our Constitution lies exposed, and which is *by much* the greatest, is that of its being in the Power of the King to have *always* a Parliament that will do *as they are bid*. As I have already observed, there never was yet a King in this Nation who could, with any View of Success, lay down to himself such a Scheme, because no King has yet had *Money*, or *Places* and *Preferments*, or *Pains* and *Penalties* at his *Disposal* sufficient for encouraging such an Attempt; But since the Restoration, the *settled Revenues* of the Crown are prodigiously encreased; and the *Places* and *Preferments*, and *Pains* and *Penalties*, which are at the sole *Disposal* of the Crown, are vastly multiplyed and extended; so that it is much to be feared, that if any Addition should be made, some future King may thereby be enabled to *influence* almost *every* County, City, and Borough, in such a Manner, that no Man will be able to get himself elected a Member of *Parliament* in *Opposition* to the *Court Interest*.

There may be some Men in every Nation, I hope there are still in this Nation a great many, who dare speak, vote, and act in all Parts of Life, both publick and private, according to *Principle* only; but it is well known that most Men, who have either a Reward *to hope for*, or a Punishment *to fear*, will act according to their *Hopes* or their *Fears*, without any Reward to *Principle* or their Duty. This, I am sorry to say it, is now, and has always been the Nature of Mankind: Even in the Times of the greatest *Liberty* most Men have had, and they always will have a *Regard* to their own private Interest, in their voting for Members of Parliament; but as long as the private Interest of the Generality of the Voters depends upon the great and rich Families in the several Counties, Cities, and Boroughs to which they belong, our *Liberty* will be safe; for the Crown, in order to secure a *Majority* in the House of *Commons*, must always first secure a *Majority* of the great and rich Families of the Kingdom. And this they can never do, but by a just, prudent, and wise Administration. The only Way



of establishing an *Arbitrary Government*, by having *always* a Parliament at their *Devotion*, is to procure that *Influence* to center in the Crown *only*, which was formerly *divided* among the great Families in *England*. Then, indeed, when the great Families see they cannot force themselves into a Parliament, or into the Administration, as they formerly did by their *Interest* in their several *Counties*, they will naturally fall into that Method which is practised in every absolute Government; they will think of nothing but of *fawning* upon those that have the good Luck to be the *Favourites* of their *arbitrary Monarch*.

Therefore if ever any King should make an Attempt in this Way upon the *Liberties* of the Nation, he must endeavour to procure to himself such an *Influence* over all, or most of the Counties, Cities, and Boroughs in *Great Britain*, as to prevent their chusing any Man that may be *disagreeable* to him: For if he should depend *entirely* upon bringing over the Members after they are returned, he might find himself mistaken; the Party against the Court might be Men of such Distinction in their several Counties, and there might be such a *Majority* of them *against* the Administration, that tho' they had *no Regard* to the publick Interest, yet every one of them might conceive Hopes of making *a greater* private Advantage by sticking close together, and making *a thorough Change* in the *Administration*, than any one of them, or any small Number of them, could make by any *Temptation* the Court could throw in their Way; and thus, instead of the Parliament's being under the *Influence* of the King, the King would be under the *Influence* of every new Parliament that should be chosen.

Any future King therefore that shall aim at making himself absolute, must procure such an *Influence* as I have mentioned: And for this End he must endeavour to get into his Hands the *Disposal* of as much *Money*, and as many *Places* and *Preferments*, of all Sizes and Dimensions, as he can. But because it is impossible that the *Majority* of a whole People can be *rewarded* with *Money*, or with *Places* and *Preferments*, therefore his next Endeavour must be, by all Means to get *Penal* and *ensnaring* Laws enacted, by which most of the People may be rendered subject to incur great *Penalties* and *Forfeitures*; and in the forming of such Laws, he must take special Care that there shall be, with respect to every *Penalty* and *Forfeiture*, a *dispensing* Power reserved to himself,

by



by which he may *remit* the Whole, or what Part of it he pleases ; and he must likewise endeavour that the Trials for all such Mechanical Crimes shall be entirely *under his Direction*, and under the *Ultimate* and *Arbitrary Determination* of such Judges as he shall please, from Time to Time, to *appoint*. By a *wicked* and *ambitious* King or Minister this will be the Measure laid down ; and this he will pursue *Step by Step*, till he has acquired such a Power as may enable him to keep the *Majority* of the People *entirely at his Beck*, either by the *Rewards* he has to bestow, or the *Penalties* he may or may not inflict *at his Pleasure*.

If ever this should happen to be the Case, we may easily foresee how all the Elections in *England* would go : Let us but imagine a Gentleman of a *Great* and an *Ancient* Family in the Country where he lives, and allied to most of the *Illustrious* Families in the Kingdom ; a Gentleman revered for his *Virtue* and *publick Spirit*, and beloved for his *good Nature* and *Hospitality* ; let us, I say, imagine such a Gentleman setting up to serve his Country in Parliament, *in Opposition* to a Man whose Name perhaps had been never heard of there, but strongly recommended by, and entirely depending upon the *Court Interest*. In such a Case we may believe, that the Country-Gentleman would have what is called the *Natural Interest* within his County, the People in general would be *praying* for his *Success* ; but every Man in particular would be *engaged to vote against him* : He would find many of the greatest Families in the County engaged against him by *Posts* and *Pensions* in Possession or in Expectation : Of his own Family he would find perhaps one Brother joined against him, by reason of his being a *Colonel in the Army* ; another, because of his being a *Captain in the Navy* ; and a third, by reason of his being in Expectation of some *Place* in the Revenue or in the Law : One Neighbour would tell him that he could not give him his Vote, because he expected such a *Post* for one of his Sons ; and another would tell him, that he could not appear against the Court, because it would obstruct the *Preferment* of his Brother-in-Law *in the Army*. This would be the Country-Gentleman's Success among his Relations and neighbouring Gentlemen : And among those of an inferior Degree it would be the same ; many would be in Expectation of some *Post* or *Preferment* in the Customs or Excise, either for themselves, their Sons, their Brothers, or their Cousins ; and almost all those who had no such Expectation, would be against him, because of some



*Information, Prosecution, or Penalty* hanging over their Heads, for some Breach or Neglect of the many *penal* Laws contrived and enacted *for that Purpose*. Thus the Gentleman would find himself every way disappointed; and after him, no Man of a free and generous Spirit could hope for Success in that County.

The only *successful* Candidates would then be those who came with a *Recommendation* from the *Treasury*: Our *Writs* for electing Members of Parliament would soon come to be of the same Nature with those famous Writs called *Conge d'Elires*; and the *electing* of a Member by the Freeholders, or the Freemen of a City or Borough, would become such a *Farce* as that of the *Election* of a Bishop by the Chapter of the Cathedral: There would be a *Shew* of an Election, but they would always be obliged to elect the Man *recommended* to them by the Court; and if we may judge from a Parity of Reason, it is no difficult Matter to determine how *such Candidates* would behave upon their meeting in *St. Stephen's Chapel*.

Our happy Constitution is so strongly founded on *Liberty*, that it would be able to stand out for some Time even against such a Design, though carried on with all imaginary *Cunning* and *Dexterity*: For several Years, the Administration would be obliged to bring over to their Party by *Places, Preferments, and Pensions*, many of our great Families: For a considerable Time they would find themselves under a Necessity of getting Gentlemen to set up for Members upon the *Court Interest*, who had some Sort of *natural Interest* in the respective Counties, Cities, and Boroughs; and during this *fatal Contest*, all sort of *Merit* would be *neglected*, but that of *procuring* them a few *Votes* at *Elections*: No Conduct, no Bravery would avail a Man as to his *Preferment* in the Army or the Navy: If he could not *procure* himself to be *chosen* a Member, or could not at least be very assisting to the Court in *chusing* a Member, he would every Day meet with *Injustice*: No Knowledge, no Application, no Expertness in Business, would be capable of *recommending* a Man to any *Post* or *Preferment*, if he happened unluckily to *stand* in *Competition* with some Duncie who had an *Interest* in a Country Borough. By this Sort of Management, dextrously carried on for some Time, the Court might be able by Degrees to get their *Power* so much *enlarged*, that at last all sort of *Opposition* would be *vain*; the certain Consequence of which would be a most slavish Submission: For the Nature of Mankind is the same with that  
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of other Creatures ; we are generally apt to fall upon our Knees, and implore the Mercy or the Protection of that Power which we think we cannot resist. Then would the *Royal Power* be *bors de Tutelage* ; the Administration would then be above the Necessity of *Management* or *Disguise* ; they would openly and avowedly send their *Instructions* to the several Counties, Cities, and Boroughs of the Nation, *directing* them whom to chuse ; and the greatest Favour, which the best and the honestest *Electors* could hope for, would be to have leave to sit at home, and refrain from intermeddling in the *Electoral Farce*.

From that Time we could never expect to see a *Haughty and Rapacious Minister* pulled down by Parliament from the *Zenith* of his Power : We could never expect to see a *flattering Favourite* torn by *Law* from the Bosom of his deluded Master : All the Attainders, Impeachments, and Bills of Pains and Penalties, would then be directed against those who had the Misfortune of being *obnoxious* to the *Prime Minister* : The most disinterested Patriotism would then be called Faction and Rebellion by the *Resolutions* of *both Houses* of Parliament ; and notorious publick Frauds and Breaches of Trust, if committed by the *Favourites* of the *Government*, would be voted to be only a *Neglect of Duty*, and flurred over with a *gentle Reprimand*. In short, that which is now the Glory of *England*, would then become its greatest Grievance : Our Parliaments would then serve only to varnish the Crimes of *Favourites*, and to give a Handle for oppressing the *innocent Subject*.

This Partiality in our Parliaments would soon descend to our Commissioners and Judges ; and from thence to the little Substitutes and Deputies of the lowest Degree : Justice or Merit would be regarded by no Man ; nothing would be regarded but the *Price* to be paid : Through all Stations in Life, Inferiors would be oppress'd, in order to *bribe* Superiors in Power : Even our Chief Admiral, and our Chief General, would be obliged to pay *Tribute* to the Prime Minister, or to the Chief *Sultana* ; for the raising of this *Tribute*, all Posts both in the Navy and Army would be disposed of by *Sale only*, and the inferior Officers would oppress and plunder the poor Sailors and Soldiers under their respective Commands, in order to raise Money to purchase the next Preferment.

This would most certainly be the State of this Nation, if ever our Kings should become absolute, by hav-  
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ing always a Parliament *at their Devotion*: And I leave it to the Man who serves his Country as a Sailor, I leave it to the Man who serves his Country as a Soldier, I leave it to every Man who has any Regard for the *Property* he possesses, or for the *Posterity* he is in honour obliged to provide for, to judge, whether he ought, for any little present Hope, or to avoid the greatest, the most imminent Danger, agree to any Thing that may tend towards reducing his Country under such *woful* Circumstances. While our Parliaments continue to have a *just Influence* upon our Governours, the Sailor may legally demand his Wages, the Soldier may legally demand his Pay; every Man has a *right* to enjoy what he can honestly acquire: But if the Scene should be changed, if ever our Parliaments should be *entirely influenced* by our Governours, our Government would be arbitrary, and under an arbitrary Government there is nothing to be got, there can be nothing preserved but by the most *abject Flattery* and *Fawning* upon our Superiors in Power.

But above all, I must address my self to the Noble, to the Great, and the Ancient Families of the Kingdom. The Evil of Arbitrary Power must at last fall heavy upon all, but upon them it will surely fall the first: Their *Families* will certainly be the *first Sacrifices*. Let them but examine the History of *Rome*; let them examine the History of every State, which has fallen from *Freedom* into *Slavery*, and they will there see how few of the *Great Families* have long *survived* the *Liberties* of their Country. To an Arbitrary Monarch a Family-interest in the Country, a popular Respect or Esteem, is a certain Cause of *Jealousy*, and a *sufficient Reason* for a Man's being *doomed* to Destruction. Under such a Government a Prime Minister could never want *Witnesses* to prove the *Innocent* guilty; nor could he want *Judges* or *Juries* who would be ready to give Credit to the Testimony of his *perjured Witnesses*: And if other Means should fail, he would always have a certain Resource in a *Bill of Pains and Penalties*: It might not perhaps be in the Power of the Law to *convict*, but it would always be easy for the Members of *both Houses* to say they were *convinced*.

Such a State as this, would soon render this pleasant, this populous, this fertile Island a Desert; for what poor Man would toil and slave, in order to provide for Old Age or Infirmary, when it would be every Day in the Power



Power of an *Exciseman* to strip him of all his Possessions by a false *Information*? what Shopkeeper, what Tradesman, what Man would marry or beget Children, when the protecting the Wife of his Bosom, or a beautiful Daughter from the brutal Lust of his *Exciseman*, would be the infallible Means of his utter Destruction? What Nobleman or Rich Man would build a fine House, or remove any Part of his Estate, when he knew that such a fine Building, or such an Improvement would probably be the Cause of his Ruin? Some *Parasite* at Court might cast his Eye upon it; and if the ancient Possessor should refuse to give it up for a small Price, or perhaps for nothing, an Indictment for Treason, an Impeachment, or a Bill of Pains and Penalties would be the certain Effect of such *Refusal*. These my Countrymen, are no Chimæras: This was the State of the Roman Empire soon after they lost their *Liberties*. This is the present State of the Turkish Empire; and by this the once fertile, the once pleasant and populous Plains of the lesser *Asia* are now depopulated, and become desolate: Instead of being the Seat of Arts and Sciences, they are become the Seat of Lyons, Tygers, and Wolves, with a few Men, who are more brutal, and more barbarous than they.

In fine, it would be endless to recount all the Misfortunes which an Arbitrary Government would entail, not only upon the People, but upon the Family in Possession of the Throne. From the Histories of the Roman Empire, and of the present Turkish Empire, we may see the wretched State of the People under such a Government; we may see the Misfortunes that even the Royal Family become exposed to, and the Precariousness of their Possession of Royal Power: And from thence we may conclude, that no King will ever endeavour to establish such a Government, unless his Ambition gets the better of his good Sense and his Humanity; or that his Capacity, is so small, or his Indolence so great, that he allows himself to be led by the Nose by *Ministers* who generally are for making their Masters *Absolute*, that they may under the Sanction of his Name plunder the People without Restraint, and with Impunity convert that Plunder to the aggrandizing of themselves and their own Creatures.

In this Age we are blessed with a Sovereign, whose Capacity, whose Wisdom, and whose Humanity are known to the whole World: While he lives, we need be under no Apprehensions, though his Power were much



more extensive than it is : We need be under no Fear that ever any of his *Money* will be converted to the Management of Elections, or to the *Corrupting* of Members : We are certain that he never will *dismiss* a Man from his Service for giving his Opinion *openly* and *freely* in Council, or for *voting* according to his Conscience in *Parliament* : He never will allow any of his *Ministers* to make use of the *Places* and *Preferments* he has at his *Disposal*, or the Pains and Penalties he may *dispense* with, for obliging Men to *vote* at Elections or in *Parliament*, *contrary* to the real *Sentiments* of their Hearts : He knows that the *Parliament* is his Great Council ; and that unless it remains *pure* and *uncorrupted*, from thence he can expect no *honest*, no *sincere* Advice : He knows that it is from his *Parliament* he must learn whether the *Ministers* he employs be *faithful* to him, or *just* and *impartial* in the Execution of that Power which he delegates to them ; and that unless the Members of *Parliament* be such as *dare* give him their *Sentiments* *freely*, he can expect no *true* Information. In this we are happy at present ; and our Happiness is redoubled by the View we have of a Successor, who inherits all the great Qualities of his Father, and thereby gives us an Assurance that our Children will be as happy as our selves.

But, alas ! Capacity, Wisdom, Humanity, and the other Princely Virtues they are possessed of, do not go by Inheritance ; we cannot answer for Princes yet unborn ; and therefore we ought to be *always* upon our Guard. We ought *never* to give a good Prince a *Power* which a wicked Prince may make a *bad* Use of : On the contrary, if any Flaw in our Constitution *begins* to appear ; if any Usage or Custom has by Inadvertancy *crept in*, which may in future Times be of dangerous Consequence to our *Liberties*, the *only* Time for applying a Remedy, is, when we have a *Good* and a *Just* Prince upon the Throne ; for *after* a wicked, an ambitious, or a weak Prince has got into Possession, he *never* will consent to any Amendment, when He or his Ministers foresee, that such Amendment will tend towards frustrating his or their Designs *against* the *Liberties* of the People.

I am so much perswaded that his present Majesty neither knew nor approved of the Late *Scheme* for extending the Laws of *Excise*, that if it had passed both Houses of *Parliament*, I am convinced it would have been *spurned* with Indignation from the *Throne* ; and therefore I shall be the more free in my Remarks upon it : His Majesty's



Majesty's Inclinations are so well known to be against having any Increase of Power, and his Fondness for establishing upon the most solid Basis the *future Happiness* of this Nation, is so evident, that no Man doubts but that he would with Pleasure give up any Part, even of *that Power* with which he is now invested, if it should appear to be of dangerous Consequence to the *Liberties* of his People; and therefore I shall with that Freedom which becomes a true Briton, make a short Enquiry into some of the *additional Powers* which have been given to the Crown, since the Restoration of King *Charles II.*

Power, in a political Sense, always depends upon the *Hopes* and the *Fears* with which any one Man, or certain Number of Men, may inspire their Fellow-Creatures; or it depends upon that *Affection* and *Esteem* which a Multitude may have for one Man, or for one Sett of Men; and that *Affection* or *Esteem* always proceeds from the *eminent* Virtues and Qualifications of those to whom they submit. This last is what we call *natural Power*, which is the chief and the proper Support of a *lawful* Government, and is a *just* Reason for Obedience among Men of Virtue and Courage. The first Sort of Power again, is what may be called *artificial Power*; which is the *only* Support of Tyranny, and the *sole* Motive for Obedience among Slaves. Of this sort of Power, a Man that is rich has more than he that is poor: A Man that has many Places and Preferments to dispose of, has more than he that has none, or not so many at his Disposal; and a Man that may in a great many Instances pardon or punish, is more powerful than he who can in no Instance, or not in so many Instances, pardon or punish; and therefore, the adding to the *Revenue* of the Crown is an Addition of *artificial Power*: The creating of a *new* Place or Preferment, and giving the *Disposal* thereof to the Crown, is an *Addition* of Power: The *making* of any Action criminal which is not so in its own Nature, or by the Laws in being, and leaving it to the Crown to prosecute or not, or to pardon or punish at *Discretion*, is an *Addition* of Power; and the greater the Numbers are that are subjected to such Crimes, the greater the *Artificial Power* of the Crown must be; the less Occasion will they have for that *natural Power* which depends upon the Merits and personal Qualifications of those employed in the Administration, by which only they can secure the *Affection* and *Esteem* of the Subjects in general.



Now let us see how the Royal Power stood at the Restoration. The Crown had then hardly any *Revenue* to subsist on, but what it was to get *yearly* from Parliament. There was no Army, or but a very small one, and consequently no *Military Places* or *Preferments* to be disposed of. There was no Customs or Excises; and of consequence, no Commissioners, Collectors, Comptrollers, Surveyors, Accomptants, Clerks, Secretaries, Land-Waiters, Tide-Waiters, Horse-Gaugers, or Foot-Gaugers, &c. to be made. There were few or no *mechanical Crimes*; and therefore but few *Pains* and *Penalties* at the *Disposal* of the Crown. There were then hardly any *Places* at the *Disposal* of the Crown but a few about the Household, and in the Law; nor any *Penalties* to inflict, but for Crimes which to have pardoned would have rendered the Court ridiculous. But the Nation was then so much overjoyed at being relieved from the Anarchy under which it had groaned for above twenty Years, that the Courtiers easily found Means to get the Parliament to consent to the *increasing* the *artificial Power* of the Crown, with regard to every one of those Branches. They settled upon the King a great Revenue *for ever, or for Life*; they gave him an *absolute Power* over the whole military Force of the Kingdom; they created a great many Crimes; and as to most of them, they gave a *Dispensing Power* to the King; a Power to *moderate* and *mitigate* the Pains and Penalties at his Pleasure; they *created* Customs, they *created* Excise; and thereby gave Being to that Shoal of *idle* Subjects, who must always be *maintained* at the publick Expence, for the collecting of such Revenues. And to complete their Undertaking, they gave to the Crown the *absolute Disposal* of all those *new* Places and Preferments; and an *Arbitrary Power*, with Regard to the Trial of these *new made* Crimes.

We know what were the fatal Consequences of this Benignity to the Crown: We know how near the Nation was thereby brought to its utter Ruin in the very *next* Reign: We know that from thence, the Ministers of the succeeding Prince formed their *Scheme* of *Arbitrary Power*; and yet the whole publick Revenue then *settled* for any Number of Years, did not amount to above 1, 500, 000, *l. per Annum*. The King had no *parliamentary Army* established; nor were any but the common Brewers *subjected* to the Laws of *Excise*; yet so near were we brought to our Ruin, that if the then Circumstances



stances of *Europe* had not made it necessary for some of our Neighbours to fly to our Relief, our Case would have been without Remedy. We could not have extricated ourselves; and the great King *William*, notwithstanding his Affection for these Kingdoms, notwithstanding that glorious Love of Liberty with which he was inspired, yet he could not have had it in his Power to have assisted us, if the *Preservation* of the Liberties of *Europe* had not then depended on the *Restoration* of the Liberties of *England*.

The Power given to the Crown by the first Session of Parliament after the Revolution, was certainly then thought to be *sufficient*, not only for all the *just* Ends of Government, but also for breaking the Neck of *that Faction* which had joined with, and encouraged the former King in his Project for trampling upon the *Liberties* of the People. But by the heavy foreign War we were then engaged in for the Preservation of those *Liberties* which we had but just recovered, and by the many Taxes we have since been *obliged* to impose, and the Debts we have contracted, (I shall not say have been *obliged* to contract) the Power of the Crown has since been *greatly* increased. Instead of that antient Maxim of granting no Taxes but *for a Year*, or for a *short Term*, most of our Taxes are now granted *for ever*; the King and his Successors having a Power of levying them upon the People to *all future* Generations, without any *new* Application to Parliament; and we all know how apt an ambitious Government may be to *convert* the Money thus levied to the Peoples Destruction. The Places and Preferments at the *sole* Disposal of the Crown, are *greatly* multiplied; and the Laws of *Excise* have been so far extended, and so many Crimes created, that it is become very difficult for a Merchant or Tradesman to know when he is secure against any criminal Prosecution. I will not presume to say the Power of the Crown is at present *too extensive*; that is a Question of too great Moment for me to determine. But I think I may say, that the Power of the Crown may be made *too great*; and if that be possible, we ought well to consider our *Constitution* before we grant any *additional* Power.

To sum up what I have said, it is certain that the *Liberties* of this Country depend upon the *Frequency* and the *Independency* of Parliaments: The *Frequency* of Parliaments may be destroyed, and thereby our *Constitution* overturned, by granting such a *Parliamentary Revenue* to the Crown, or such a *Parliamentary Military Force*, as may enable



enable any *future* King to govern *without* the Aid of Parliaments ; and the *Independency* of Parliaments may be destroyed, and our *Constitution* thereby undone, by granting to the Crown the Disposal of so much Money, so many Places and Preferments, and so many Pains and Penalties, as may enable some *future* King to make himself *Master* of all, or most of the Elections of Members of Parliament in *Great Britain*. These are the two Rocks upon which our *Constitution* may be split: These are the two Rocks which I beg of my Countrymen to have always in View ; and with these in his View, let every Man with me peruse, and make his Remarks upon the several Paragraphs of the late famous *Bill for repealing several Subsidies, and an Impost now payable on Tobacco from the British Plantations, and for granting an Inland Duty (alias Excise) in lieu thereof* ; which Bill is as follows, viz.

## P R E A M B L E.

1. *Whereas* by the Act of Tonnage and Poundage, made in the 12th Year of the Reign of King Charles the Second, and the Book of Rates thereto annexed, a Duty of one Penny per Pound, commonly called the Old Subsidy, was laid upon all Tobacco of the British Plantations imported ; And by the same Act, and Book of Rates, an additional Duty of one Penny per Pound was laid on the same Tobacco imported ; And by another Act made in the first Year of the Reign of the late King James the Second, a Duty or Impost of three Pence per Pound, was laid on the same Tobacco imported ; And by another Act made in the 9th Year of the Reign of his late Majesty King William the Third, a further Subsidy of one Penny per Pound, was laid on the same Tobacco imported ; And by another Act made in the 2d Year of the Reign of her late Majesty Queen Anne, a Duty or Subsidy of one third part of a Penny per Pound was laid on the same Tobacco imported ; All which Duties on Tobacco imported, as before mentioned, amounting in the whole to Six-pence and one third part of a Penny per Pound Weight, are by several subsequent Acts since continued, and are now in Force.

2. *And whereas* by the said Acts, or some of them, divers Provisions were made for the ascertaining, levying, collecting, paying, and securing the said Duties ; and also for making certain Abatements, Discounts, and Allow-



ances out of the same, or out of the *Weight* of the Tobacco, upon which the said Duties were charged, and for drawing back such Duties upon Exportation of the Tobacco charged therewith, which by Experience have been found liable to great Frauds and Abuses, to the Prejudice of Trade and Diminution of the Revenue: For Remedy whereof,

### ENACTED

1. *We* your Majesties most Dutiful and Loyal Subjects the Commons of Great Britain in Parliament assembled, do most humbly beseech your Majesty, that it may be Enacted, and be it Enacted by the King's Most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons in this present Parliament assembled, and by the Authority of the same, That from and after the 24th Day of June, 1733. the said several Subsidies, Duties, and Impositions upon all Tobacco of the British Plantations, to be imported after the said Day (except the said further Subsidy of one Penny per Pound, granted by the said Act made in the 9th Year of the Reign of his late Majesty King William the Third) shall cease, determine, and be no longer paid or payable; and all Provisions made by the said Acts, or any of them, for ascertaining levying, collecting, paying, or securing the said Duties hereby determined, or for making any Abatements, Discounts, or Allowances out of the same, or out of the *Weight* of the Tobacco on which the said Duties were charged, or for drawing back any such Duties hereby determined as aforesaid upon Exportation of the Tobacco charged therewith, shall be, and are hereby repealed; any Thing in the said above-mentioned Acts, or any of them, or any other Act or Acts of Parliament to the contrary thereof, in any wise notwithstanding. And we your Majesty's said Dutiful and Loyal Subjects the Commons of Great Britain in Parliament assembled, have, in lieu of the said Duties, hereby determined, freely and unanimously resolved to give and grant unto your Majesty the Duty and Imposition herein after mentioned; and do most humbly beseech your Majesty, that it may be Enacted, and be it Enacted by the Authority aforesaid, That from and after the said 24th Day of June, in lieu of the said Duties hereby determined, the Inland-Duty herein after-mentioned be imposed, levied, collected, and paid to your Majesty, your Heirs and Successors, for and upon all Tobacco  
from



*from thenceforth imported into, and sold for Home Consumption, or consumed within Great Britain, or any Part thereof, that is to say, upon every Pound of Tobacco of the British Plantations imported into, and sold for Home Consumption, or consumed within this Kingdom, the Duty or Sum of four Pence.*

*Observation.* It would be too tedious to give my Readers the Reasons which induced me to fill up every Blank in the Bill in the Manner I have done ; and therefore I shall only in general refer them to the Votes of last Session of Parliament relating to this Affair, and to 'the famous Act by which the Dealers in Coffee, &c. were subjected to the Laws of Excise ; which Act I looked on as the Model for this new Scheme ; and therefore I have from thence filled up most of the Blanks in this Bill.

I cannot omit here observing, that this Inland Duty of four Pence on each Pound Weight of Tobacco, together with the three Farthings per Pound payable at the Custom-house, by a subsequent Clause, was to have been levied and paid to his Majesty, his Heirs and Successors, that is to say, *for ever, without any Assistance from Parliament* ; and that this was to have come in lieu of a Tax which is *annually* granted by Parliament, for supplying the Current Service of the Year. Has not this a direct Tendency towards settling a *perpetual* Parliamentary Revenue, for answering the current Services of *all* Years to come ? And if such a Fund be once established, what Occasion would any of our future Kings have for a Parliament ? A *sufficient* Revenue will always procure a *sufficient* military Force ; and if ever any future King should be able to maintain a *sufficient* regular Army, he may soon make his Proclamations of *equal* Force with Acts of Parliaments : In a little Time we might expect the Fate of our Neighbours in France : Our Acts of Parliament would be *suspended* or *annulled* by the Edicts of the King's Council.

*And for the better ascertaining, charging, collecting, levying, raising, and searching the Rates and Duties by this Act set and imposed upon all Tobacco of the British Plantations, to be imported into, and sold for Home Consumption, or consumed within Great Britain, from and after the said 24th Day of June, be it further enacted by the Authority aforesaid, That such Commissioners or Persons as his Majesty, his Heirs, or Successors, or any*



any three or more of the Commissioners of his Majesty's Treasury, or the High Treasurer of Great Britain for the Time being, shall from Time to Time, by one or more Commission or Commissions for that Purpose, appoint, shall be his Majesty's Commissioners for the Management and Receipt of the said Inland-Duty by this Act set and imposed; which said last mentioned Commissioners, or the major Part of them, shall hereby have Power, by Commission or Commissions under their respective Hands and Seals, to substitute and appoint under them such Receivers-General, Collectors, Comptrollers, Surveyors, and other Officers, as shall be necessary or requisite for the Purposes aforesaid. And that the said Commissioners and Officers, so to be appointed for the said Inland Duty upon Tobacco hereby granted, shall have out of the same such Salaries and Rewards for their respective Services, in relation to the same Duty, as the said Commissioners of the Treasury, or any Three or more of them, or the High Treasurer for the Time being, shall from Time to Time think reasonable to establish or allow in that Behalf; and that the said Commissioners, to be appointed for the said Inland Duty hereby imposed, shall from Time to Time cause all the Monies to arise by or from the said Duty (the necessary Charges of raising, levying, collecting, and accounting for the same, excepted) to be paid into the Receipt of his Majesty's Exchequer, distinctly and apart from all other Branches of the Publick Revenues, for the Purposes in this Act expressed, under such Penalties and Disabilities as are herein after provided and enacted, in case of diverting or misapplying any Monies by this Act appropriated.

*Observation.* We find that by this Clause, the Commissioners for the Management of this Duty were to have been named, from Time to Time by his Majesty, his Heirs, and Successors, or by the Treasury; that is to say, they were to have been turned out of their profitable Employments whenever his Majesty, his Heirs, or Successors, or any future Prime Minister thought fit; and consequently the Commissioners, and all their under Officers, would always have been entirely dependent on the Crown. This is no new Thing, indeed; but no Man who has the Liberties of his Country really at Heart, will ever be for encreasing the Number or the Power of such Dependents. Besides the Power of naming the Officers for this Inland Duty, the Commissioners of the Treasury had by this Clause the Power

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of



of giving not only what *Salaries*, but what *Rewards* they thought proper to such Officers; and if an ambitious Enterprising Minister, or one who dreaded an Impeachment in Parliament, should ever have been at the Head of the Treasury, we may judge for what *Services* they would have been granted.

3. *And be it further Enacted by the Authority aforesaid, That all and every the Powers, Authorities, Directions, Rules, Methods, Penalties, and Provisions, Clauses, Matters, and Things, which in and by an Act made in the 12th Year of the Reign of King Charles II. [intituled, An Act for taking away the Court of Wards and Liveries, and Tenures in Capite and by Knights Service, and Purveyance, and for settling a Revenue upon his Majesty in lieu thereof,] or by any other Law now in Force, relating to his Majesty's Revenue of Excise upon Beer, Ale, and other Liquors, are provided, settled, or established, for managing, ascertaining, raising, levying, collecting, mitigating, adjudging, or recovering, and paying the Duties thereby granted, or any of them, other than in such Cases for which other Penalties or Provisions are prescribed by this Act, and subject to the Alterations herein after mentioned, shall be exercised, practised, applied, used, and put in Execution in and for the managing, ascertaining, raising, levying, collecting, mitigating, adjudging, recovering and paying the Inland Duty by this Act imposed, as fully and effectually to all Intents and Purposes, as if all and every the said Powers, Authorities, Rules, and Directions, Methods, Penalties, and Provisions, Clauses, Matters, and Things, were particularly repeated, and again enacted in the Body of this Act.*

*Observation.* This comprehensive Clause, which at once lays such a Number of his Majesty's Subjects under all the *Penalties, Forfeitures, and Disabilities*, which the *Graffers* at Power have been contriving ever since the Restoration, would really require a large Folio for explaining it sufficiently: The Dealers in *Wine* and *Tobacco* were altogether unacquainted with these *Penalties*, &c. and if this Bill with its Twin-Sister had passed, it would have been absolutely necessary for every such Dealer to have had a Professor or Teacher of the Laws of *Excise*; such Instructor would have been as necessary in every Parish for the Dealers in *Wine* and *Tobacco*, as an Instructor for

Reading



Reading and Writing is to the Children of the Parish ; otherwise the poor Dealer must have *entirely* depended on his *Excise Officer* for knowing whether he was subject to any *Penalty*, or not : Their Ignorance in this Respect we may believe would have been taken Advantage of by the *Officers*, and from thence we may judge what a *Terror* the poor Dealers must have always been under, and how *absolute* their Dependence must have been upon their *Excisemen*. The subjecting the People of *England* to *Penalties* thus by the *Lump*, *Penalties* with which they were altogether unacquainted, we must say, is a Method not at all Parliamentary ; a Method which would soon put an End to the *Liberties* and *Privileges* of the *British* Subject ; and a Method that no Representative in Parliament will ever consent to, if he has any *Regard* to the *Liberty*, the *Ease*, or the *Happiness* of his Constituents. *Penalties* are dangerous Things ; every new *Penalty* encreases the *Power* of the supreme Magistrate, and every *indifferent* Action which is by Law *converted* into a Crime, derogates from the natural *Liberty* of the Subject.

4. *And for the better securing the said Inland-Duty, by this Act granted upon the said Tobacco, it is hereby further enacted by the Authority aforesaid, that from and after the said 24th Day of June, 1733, all Tobacco imported into this Kingdom, from any Part of the British Plantations, upon the Entry thereof at the Custom-House, and duly charging the same with the said further Subsidy of one Penny per Pound, granted by the said Act of the ninth Year of the Reign of the late King William the Third, in Manner herein after-mentioned, shall be forthwith carried and put into such Warehouse or Warehouses as shall be for that Purpose provided, at the Charge of the Importer or Owner thereof, and approved of by the Commissioners to be appointed for the said Inland-Duty for the Time being, or the major Part of them, in Case such Importation be in the Port of London ; And in Case such Importation shall be in any Out-Port, then by such Officer or Officers of the said Inland-Duty, as shall be appointed by the said Commissioners for that Purpose, then within the District where such Importation shall be respectively ; and shall not be taken or carried out from thence upon any Account whatsoever, otherwise than as is herein aftermentioned ; that is to say, such of the said Tobacco as shall be sold to be consumed in Great Britain, or shall be intended to be consumed in Great*



Britain, shall be delivered out upon Payment of the said Inland-Duty by this Act imposed in Manner following, that is to say, the Proprietor or first Buyer thereof, or some Persons to be appointed by him or her, shall make an Entry with the Receiver or Collector of the said Inland Duty by this Act granted, appointed to receive the same within the Cities of London and Westminster, of so much Tobacco remaining in any such Warehouse or Warehouses as aforesaid, within the said Cities of London and Westminster, or the weekly Bills of Mortality, as he or she intend to take out of such Warehouse or Warehouses, and pay down in ready Money to such Receiver or Collector, the Inland-Duty by this Act granted; And in all other Places of Great Britain, the Proprietor, or first Buyer, or the Person appointed by him or her for that Purpose, shall make the like Entries at the Office for the said Inland-Duty to be appointed, which shall be nearest to the Warehouse or Warehouses into which the said Tobacco shall have been carry'd, upon Importation and Entry thereof at the Custom House as aforesaid, and shall pay down in ready Money the said Inland-Duty by this Act granted to the Receiver or Collector to be there appointed to receive the same; And upon producing a Warrant or Warrants, Certificate or Certificates, signed by such respective Receiver or Collector, certifying that he hath received the said Inland-Duty by this Act granted, to the Keeper or Keepers of such Warehouse or Warehouses into which the said Tobacco shall have been put upon Importation and Entry thereof as aforesaid; and upon producing a Certificate from the Collector, or principal Officer of the Customs, of the Payment of the said further Subsidy for such Tobacco, according to the Provision herein aftermentioned, the said Keeper or Keepers of such Warehouse or Warehouses, shall deliver thereout so much of the said Tobacco to be sold or intended for Home Consumption within this Kingdom, as shall be mentioned and expressed in such Warrant or Warrants, Certificate or Certificates, respectively to have paid the said Inland-Duty hereby granted, and the said further Subsidy; And the respective Keeper or Keepers of such Warehouse or Warehouses, shall thereupon give to the Proprietor, or first Buyer, or the Person by him or her to be appointed as aforesaid, a Permit or Certificate to accompany the said Tobacco so delivered out; which Permit or Certificate shall be also signed by an Officer attending the said Warehouse or Warehouses, to



be appointed by the Commissioners for the said *Inland-Duty* for the Time being, or the major Part of them, to prevent the seizing thereof, and to be produced to the Officer of and for the said *Inland Duty*, for the Division or Place where such Tobacco shall be carried, within the Time in such Permit or Certificate to be expressed and limited; during which Time, and no longer, such Permit or Certificate shall continue in Force.

*Observation.* Here the Scheme begins to unfold it self; and therefore I shall begin to examine the *Distresses*, the *Expences*, and the *Dependencies*, which the Merchant would thereby have been brought under. As the Law stands at present, when an Importer of Tobacco is to enter a Cargoe, he has only the proper Officer of the Customs to apply to; and therefore, if the Unloading of his Ship requires any extraordinary Attendance or Dispatch, he has one Officer only, and his Attendants, to fee, either with ready Money, or with good Eating and Drinking, for affording him a little extraordinary Time; which all Officers put as high a Value upon as they can. But if this new Law had taken Place, the Importer would have had a new Officer to have feed for extraordinary Attendance, viz. The Warehouse-Keeper where he was to lodge the Tobacco, who must certainly have attended to have seen the Tobacco weighed at the Custom-House; or otherwise, he must have had it weighed over again at the Warehouse, before he could have properly charged himself with such a Quantity.

At present, after the Tobacco is entered and weighed at the Custom-House, the Merchant sends it to his Ware-houses in such Carriages, and by whatever Persons he pleases to employ for that Purpose: But by this new Scheme, the Tobacco must have been again weighed at the Ware-house, or he must have hired such Carriages and Servants as the Warehouse keeper pleased to recommend; for as he was obliged to answer to the Commissioners for the Quantity sent in, he could not have entrusted the carrying of it from the Keys to the Warehouse but to such as he could depend on. What a fine Fund for *Perquisites* would this have been to the *Excisemen*! What a Trouble and Expence to the *Fairest Trader* in England!

These were Additional Hardships which were to have been put upon the Importer before he could have lodged his Tobacco in his Warehouse: But now suppose it lodged, and a Purchaser offers for such a small Quantity perhaps as one Hog-



Hogshead: If this *Scheme* had taken effect, he must have applied to no less than *four* different Officers, that is to say, to the Collector of the Inland Duty, to the Collector of the Customs, to the Warehouse Keeper, and to the Permit Officer, before he could have delivered his Hogshead of *Tobacco*; and if any of these *Officers* had been out of the Way, he might probably have lost his Customer; besides, it is reasonable to suppose that he must have *paid* something at every Office for Dispatch. All which would have been new Trouble, new Expences and new Hardships, put upon the Merchants Importers. And as Warehouse Keepers and Permit-Officers, &c. might have easily found Excuses for being absent, we may conclude, that no Man could have carried on his Business, as an Importer of *Tobacco*, without being very *generous* to the *Gentlemen* attending his Warehouse, &c. or very *submissive* and *obedient* to the first Lord Commissioner of the Treasury for the Time being.

Then as to the Buyer for Home Consumption, suppose him to have bought the Hogshead of *Tobacco*, to have got it delivered to him with a proper *Permit*, and to have put it in a Waggon, or aboard a Barge, for some Part of the Country; and suppose that some Accident happened to the Waggon or Barge, so that it does not arrive at the Place appointed within the Time limited in the Permit. In such Case the poor Retailer must lose his *Tobacco*, if he is not a Man *well* affected to the *Prime Minister*; for the Officer at the Place whither it is sent, cannot then receive it, he must seize it; and if the poor Man applies to the Commissioners for Equity, they may admit of the Hardship of his Case, and yet deny him Relief.

5. *And as to such Part of the said Tobacco as shall be intended for Exportation to Parts beyond the Seas, the same shall be delivered out of such Warehouse or Warehouses, unto the Proprietor, first Buyer, or other Person to be appointed in that Behalf, upon sufficient Security to be first given by Bond to his Majesty, his Heirs, or Successors, with two sufficient Sureties; which Security the Commissioner or Collector, with the Approbation of the Comptroller of the Customs for the Time being, in each respective Port, are hereby required and impowered to take, that the same and every Part thereof shall be exported, and not reloaded in Great Britain; which said Security shall be discharged, without Fee or Reward, upon producing such Certificate as is herein after mentioned to such Officer or Officers*



*Officers as aforesaid; that is to say, for such of the Tobacco as shall be entered for or landed in Ireland, the Islands of Guernsey, Jersey, Alderney, Sark, or Man, the Condition of the Bond shall be to bring a Certificate in discharge thereof within three Months from the Date of the Bond, to be signed by the proper Officers of the Customs residing there; And for such Tobacco as shall be entred for any other Place, to bring a Certificate under the Common Seal of the Chief Magistrate in any Place or Places beyond the Seas, or under the Hands and Seals of two known British Merchants, then being at such Place or Places, importing respectively, that such Tobacco was there landed, and testifying the Landing thereof, or upon Proof by credible Persons that such Tobacco was taken by Enemies, or perished in the Seas, the Examination and Proof thereof being left to the Judgment of the said Commissioners of the Customs for the Time being.*

*Observation.* By this Section I imagine that Tobacco to be exported must have been *twice* weighed before it could have been shipped off, First, it must have been weighed at the Warehouse, in order that the *Keeper* might have entered it in his Books to discharge himself thereof to the *Commissioners of Excise*: Then it must have been again weighed at the Custom-House Keys, in order that the *Collector* might have discharged it of the *Customs* with which it was charged in his Books at the Entry: And what Trouble and Expence this would have been to the Merchants we may easily guess. But if it was to have been weighed only at the Warehouse from whence it was taken, then one of the Custom-House Officers must have attended; and if it was to have been weighed only at the Custom-house Keys, then the Warehouse Keeper must have attended it both there, and in its Way thither; which must always have been some Expence to the Merchant. As to the Sureties required, we may believe those Merchants who were not agreeable to the Commissioners or the Officers of the Customs, would often have been under *Difficulty* to find such Sureties as they would have judged to be *Sufficient*; and such Merchants would likewise have often found it a *hard Task* to get such Certificates or Proofs of the Landing or Loss of their Tobacco as would have been approved of, within the limited Time; In such Case their Bonds would have been put in Suit; against which it is presumed they would by the *Scheme* have had no Relief in Chancery; they must have gone for Redress to the Commissioners of Appeal appointed by the King.



6. *Provided always, and be it Enacted by the Authority aforesaid, That if any such Proprietor, first Buyer, or other Person, shall be minded to manufacture any Part of such Tobacco as shall be so taken out for Exportation, it shall and may be lawful for such Proprietor, first Buyer, or other Person, to manufacture such Tobacco, giving notice to the Officer or Officers for the said Inland Duty, appointed to attend the Warehouse, out of which such Tobacco shall be so taken, of the Place where he, she, or they, intend to manufacture the said Tobacco.*

*Observation.* I shall make no other Remark upon this Section, but only that it lays our Manufacturers of Tobacco under a *Restraint* they were before unacquainted with; and one would think that the *present Time*, when all the World are endeavouring to improve their Trade, is not a very *proper Season* to lay any of our Manufacturers under *new Restraints*.

7. *And it is hereby further Enacted, That such Tobacco so manufactured for Exportation, shall be kept separate and apart from all Tobacco for Home Consumption; and that three Days before the same shall be exported, Notice shall be given thereof to the Officer or Officers for the said Inland Duty, that he or they may see to the packing up the same, and attend the same to be put on board the Ship or Vessel which is to receive the same, under the Care and Inspection of the Searchers or proper Officers of the Customs; And the Exporter of such manufactured Tobacco shall give Security by Bond, with like Condition, for exporting and not relanding the same, and for producing a Certificate of the landing thereof in Parts beyond the Seas, in such Manner as is herein before required in Cases of Tobacco taken out of any Warehouse for immediate Exportation; And if any Proprietor, first Buyer, or other Person, shall not keep all such Tobacco so manufactured or intended to be manufactured, for Exportation, separate and apart from all Tobacco for Home Consumption, or shall export the same without giving such Notice and Security as aforesaid, every Person so offending shall Forfeit the said Tobacco, and treble the Value thereof, together with the Casks, Vessels, or Package, containing the same, and also the Sum of one hundred Pounds.*

*Observation,*



*Observation.* By this Section the Manufacturer of Tobacco is not only laid under a Restraint, but a very great Grievance and Expence; for it is well known that every Merchant who is obliged to have the Attendance of an Officer, must *pay* or *treat* that Officer, otherwise he will find his Attendance very troublesome; and here an Officer must attend at least for several Days, which must be a great Expence, as well as Trouble to the Manufacturer. Besides here is not only a *new Crime* created, and great *Penalties* inflicted, but a Crime which it would not have been in any Man's Power to have guarded against; it would have been every Day in the Power of a Servant to subject his Master to those *Penalties*, by throwing in some manufactured Tobacco designed for Exportation, among that which was manufactured for Home Consumption, and then going for the *Excise-Officer* (with whom he went Snacks) to come and seize it.

8. *And it is hereby further Enacted and Declared, by the Authority aforesaid, That the single Value and Worth of such Tobacco so forfeited, shall from Time to Time, be deemed and taken to be according to, and at the Rate and Rates, Price and Prices, as the best Tobacco of the like Sort and Kind do or shall at such respective Time or Times, bear and sell for in London.*

*Observation.* By this we see, that our Projector had a Mind to make the most of his Project; for even where an unfortunate Man was to pay a *treble Value* by the Fault or Fraud of his Servant, this Value is to be put according to the highest Price that such Tobacco is sold for in London.

9. *And be it further Enacted by the Authority aforesaid, That before any such Proprietor, first Buyer, or other Person, shall be permitted to export such Tobacco he shall declare, upon Oath before the Collector, and Comptroller of the Port from whence the same shall be exported, on the Certificate, before the taking out of his Cocquet, and before he be suffered to give Bond as aforesaid, That the Tobacco then about to be shipp'd is really and truly by him intended to be exported to Parts beyond the Seas, in the Ship therein mentioned, and is not intended to be re-landed in any Part of Great Britain.*



*Observation.* This, upon a Man who has a Regard for Honour or Religion, is a great Grievance; upon a Rogue or Smuggler it is no Check. But Custom-House, and such Oathes, are already so multiplied, and the *Religious Ceremony* of an Oath is thereby brought into such *Contempt* among the Vulgar, that no Man can well be said to be sure of his Life or Estate. Our late *Coiners* of Oaths and Affidavits, who have brought about this *fatal* Effect, deserve no great Thanks from Mankind or their Country.

*And for preventing all clandestine importing or bringing of any Tobacco into Great Britain, be it further Enacted by the Authority aforesaid, that if any Person or Persons, Bodies Politick or Corporate, from and after the said 24th Day of June, shall import or bring in any Tobacco into any Part of the said Kingdoms, which ought to be secured in such Warehouses as abovesaid, and shall not make due Entries thereof at the Custom-House, and bring, or cause the same to be brought, into such Warehouse or Warehouses as are, in pursuance of this Act, to be approved of by the Commissioners for the said Inland-Duty, for keeping the same till Payment of the said Inland Duty, and the said further Subsidy, or the Exportation thereof respectively; or shall reland or cause to be relanded, any Tobacco which shall be shipp'd for Exportation, after the same shall have been delivered out of any Warehouse as aforesaid, All such Tobacco shall be, and is hereby declared and adjudged to be forfeited, and the same shall and may be seized by any Officer or Officers of the Customs, or for the said Inland-Duty hereby granted; and the Person or Persons, Bodies Politick or Corporate, offending therein, shall forfeit the said Tobacco, together with the Casks, Vessels, or Package, containing the same.*

*Observation.* It was before a *mechanical* Crime to import Tobacco without making an Entry; but this Crime would by this *Scheme* have been made more *extensive* and more *ensnaring*. The Tobacco must not only have been entered at the Custom-House, but must likewise have been put into a proper Warehouse under the like *Forfeitures*. The Business of a Merchant or Shop Keeper was formerly a very *plain* and *easy* Employment, but by the Multitude of the Laws *lately* made for the collecting and raising the publick Revenues, it is become one of the most *mysterious*



*sterious* Employments in *England*; and if we go on a little further, it will be absolutely necessary for every Man who is to set up as a Merchant or Shop-Keeper, to Study for sometime in one of our *Inns of Court*, or to serve an Apprenticeship to an *Exchequer Solicitor*.

11. *Provided always, and it is hereby further Enacted, by the Authority aforesaid, That if any Dispute shall arise whether the Customs or Inland Duty payable for any Tobacco to be seized in pursuance of this Act, have been paid, or that the same or any Part thereof, hath been condemned as forfeited, the Proof thereof shall lie on the Owner or Claimer thereof, or the Person or Persons on whom the same shall be found, and not on the Officer.*

*Observation.* This is a most curious Clause, a new Sort of Law: The Person accused shall be *obliged* to prove his Innocence; and this too, not to the Satisfaction of God and his Country, but to the Satisfaction of Commissioners removeable at *Pleasure*. It was formerly the Birthright of an *Englishman* always to be deemed Innocent, till he was found Guilty by twelve honest and true Men of his Country; but by this Clause every Man must have been deemed *guilty*, if the *Commissioners of Excise* had so thought meet. This Custom of throwing the Proof upon the Party accused, was first introduced soon after the Restoration; but it has since been vastly extended; and in this Case it is the more extraordinary, because the Person accused can prove his Innocence no Way, but by those whose *Colleagues* or *Brother-Officers* are to get by his Condemnation. In such Case we may believe, that no Officer will *voluntarily* come to give Evidence for the Merchant; and yet by what I can find in the Bill, he has no Way of obliging those Officers to attend, or bring their Books to be examin'd: This is left altogether to the *Discretion* of the Commissioners; so that if the *Tobaccanist* has by any Mischance lost his Permit, or if the Officer, to whom he gave Notice of the Place where he was to manufacture his Tobacco, will not *voluntarily* attend, if the Commissioners do not favour him with an Order for that Purpose, he must succumb, and must suffer the Scandal of having a Sentence passed against him as a Rogue and a Smuggler. This Clause must really raise the Indignation



of every Man of common Humanity; for since the Merchants were hereby laid under the hard Necessity of proving their Innocence, it might have been expected that some Care would have been taken to have obliged the Commissioners of Excise to have afforded them all proper Assistance for so doing: But this would have diminished the Power of the Commissioners, and would have made the Merchants and Shop-Keepers less dependent, which is contrary to the Intention of the whole Scheme.

12. *And for preventing the clandestine carrying any such Tobacco out of the Warehouses, to be approved of by the Commissioners for the said Inland-Duty as aforesaid, be it Enacted by the Authority aforesaid, That the Keeper or Keepers of such Warehouse or Warehouses, to be appointed by the Commissioners of the said Inland-Duty, granted by this Act, to attend the same, shall keep one or more Book or Books, wherein they shall severally and fairly enter in Writing an exact, particular and true Account of such Tobacco, which from Time to Time shall be brought into or carried out of the Warehouse or the Warehouses to which he or they shall respectively belong, and of the Days and Times when the same shall be so brought in or carried out; and how much thereof was delivered out to be consumed in Great Britain, and how much for Exportation, and how much to be manufactured for Exportation; and the Names of the respective Person or Persons to whom, or for whose Use the same was delivered out; and shall, at the End of every six Months, or ofiner, if required, transmit in Writing an Account thereof upon Oath to the Commissioners for the said Inland-Duty for the Time being, together with an exact Account of how much shall be remaining in the Warehouse or Warehouses; And the said Commissioners for the said Inland-Duty are hereby required and enjoined, within one Month after the said Accounts shall be transmitted to them as aforesaid, to appoint one, two, or more Person or Persons to inspect the said Book or Books, and the said Warehouse or Warehouses, and to examine the same Accounts; and if upon such Examination, or otherwise, it shall appear that any Tobacco was delivered out, otherwise than as aforesaid, or before Payment of the Inland-Duty, and the said further Subsidy for such of the said Tobacco as shall have been taken out to be consumed in*  
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Great Britain, or giving such Security as aforesaid for such Part of the said Tobacco as shall have been delivered out for Exportation, or giving Notice of the Place intended for manufacturing such Tobacco, as shall have been delivered out to be manufactured for Exportation; then the Keeper or Keepers of such Warehouse or Warehouses, and the Officer or Officers for the said Inland-Duty, attending the same, offending herein, shall not only be dismissed, but shall also forfeit for every such Offence the Sum of one hundred Pound.

*Observation.* This Section shews how exact the Warehouse Keeper must have been in his Accounts; and that therefore we are right in what we said upon the 4th and 5th Sections; for when an Officer is to incur so great Penalties and Disabilities, we cannot suppose that he will trust the weighing of the Tobacco, either when it is put into his Warehouse, or taken out, to any Custom-House-Officer, or to any Man but himself; for which Reason we must suppose, that if this Scheme had taken Place, Tobacco upon Importation must have been first weighed at the Custom-House, and then again at the Warehouse; and upon Exportation it must have been first weighed at the Warehouse, and then again at the Custom-House, or if it was to have been but once weighed, we must suppose that both the Custom-House-Officers, and the Warehouse-Keeper, must have attended at that weighing.

We shall make this further Remark upon this Section, That this Scheme would have been altogether impracticable, if we suppose that an Importer's Warehouse was to have been examined once every six Months; for in weighing Tobacco upon Importation, there are generally employed two Men for weighing, assisted by five or six Coopers, and eight or ten Porters, and all these Men together, seldom weigh above a Hundred Hogsheads in a Day. The weighing of Tobacco in a Warehouse, would have required at least that Number of Men; and there being in some Warehouses Twelve or Fifteen Hundred Hogsheads at a Time, we must conclude, that the Examination of such a Warehouse by any Number of Men that could have been set to work in it, would have taken up at least Three or Four Weeks; in all which Time, the Importer could not have pretended to have sold a Hogshead of the Tobacco there lodged; and it is a Question whether he would not, for his own sake have



have been obliged to hire *most* of the Coopers and Porters *necessary* to be employed in making such Examination: For otherwise it may be supposed, that one Examination would have been no sooner over, but another would have begun; so that the Importer would have had little or no Time to have disposed of his Tobacco there lodged. They who projected such *Schemes* must have a most sincere *Regard* for the *Ease* of the *British* Merchant, and the *Encouragement* of the *British* Trade. If the *Revenue* be but made *secure*, it is not material what *Trouble*, what *Expence*, or what *Penalties* and *Losses* the *Dealer* may be exposed to.

13. *And be it further Enacted, by the Authority aforesaid, that it shall and may be lawful to and for the Proprietor and Proprietors of the Tobacco, so to be lodged in any such Warehouse or Warehouses, to affix one Lock to every such Warehouse, the Key whereof shall remain with such Proprietor or Proprietors; and to and for the Officer or Officers, appointed by the Commissioners for the said Inland-Duty, to attend such Warehouse or Warehouses, to affix one other Lock upon every such Warehouse, the Key of which shall remain with the said Officer or Officers; and the said Proprietor or Proprietors shall and may, in the Presence of the said Keeper or Keepers of such Warehouse or Warehouses, or of the Officer or Officers for the said Inland-Duty, appointed to attend the same, (who are hereby obliged and required to attend at all such seasonable Times for that Purpose, view, sort, separate and receive out of such Warehouse or Warehouses, all such of his Tobacco therein lodged, intended either to be consumed in Great Britain, or exported to foreign Parts, or any Part thereof, in such Manner, and upon such Terms and Conditions as are in either of the said Cases by this Act before directed and prescribed; and if any such Warehouse-Keepers or other Officers shall wilfully neglect or refuse to attend at all seasonable Times, as aforesaid, when required so to do, every such Warehouse-Keeper, or other Officer, so neglecting or refusing, shall be subject to such Penalties and Disabilities as aforesaid.*

*Observation.* From this Clause it appears, that no Merchant Importer could have properly called himself Master of his own Warehouse, or of his own Goods: He could not have entered his Warehouse, without having his Warehouse-Keeper along with him, nor could he have stayed there



there longer than his Warehouse-Keeper was inclined to stay with him. 'Tis true, this Officer would have been obliged to have attended the Merchant at all *seasonable* Hours, which I suppose means, that he must have attended on all Customhouse Days, in the Summer Time, from Six in the Morning till Six at Night, and in the Winter Time, from Eight in the Morning, till Four in the Afternoon, allowing him a reasonable Time for Breakfast and Dinner: But if the Merchant had wanted his Attendance on a Holiday, or at any other *extraordinary* Time, he must have *paid* for it. This would certainly have subjected the Merchant to a great Expence; and the Exciseman, we may believe, would have *raised* his Demands on such Occasions, in Proportion as the Merchant sunk in Favour with the Commissioners of Excise.

This would have been a general Grievance: But there is a particular Case which might have subjected some of the Merchants to great Losses: If a Fire had happened in the Night, near to any of their Warehouses, the Merchant might not perhaps have known where to have gone to fetch his Warehouse-Keeper; and if he had known, the Warehouse-Man would not have been obliged to have attended him; so that he must have stood by to see his Goods burnt in the Warehouse, or he must have *paid* a monstrous Price to his Exciseman, for disturbing the Gentleman at such an *unseasonable* Hour. This Case alone would have been sufficient to have made every Tobacco Merchant in *Britain* the *Slave* of his Warehouse-Keeper, or at least of the Commissioners of Excise.

14. *Provided always, and be it enacted by the Authority aforesaid, that the said further Subsidy be still payable at the Custom-House, subject to the Alterations herein after-mentioned, that is to say, Whereas by the said Act made in the 9th Year of the Reign of his Majesty King George I. an Allowance of twenty-five Pounds per Cent, is directed to be made out of the said further Subsidy, (amongst other Duties on Tobacco therein mentioned,) and to be deducted and allowed upon the Entry of the Importer, paying down such farther Subsidy, which Allowance, reducing the same in Value to three Farthings for every Pound of such Tobacco; Be it enacted by the Authority aforesaid, That from and after the said 24th Day of June, the said further Subsidy of one Penny per Pound upon Tobacco of the British Plantations, to be imported after the said Day, shall be reduced to three Farthings per Pound, without making the said Allowance of twenty-five Pounds per Cent thereon; and the same*



same so reduced to three Farthings per Pound, clear of all Deductions, shall be levied, paid, and secured to his Majesty during his Life, in Manner following, that is to say, After the Master, or other Person, having Charge of any Ship bringing Tobacco into any Port of this Kingdom, shall have made a Report of his Ship, the Merchant-Importer, or some other Person appointed by him or her, shall take out a Bill or Bills at sight, to be granted in such Manner as is directed by an Act passed in the fourteenth Year of the Reign of King Charles II. [intitued, An Act for preventing Frauds, and regulating Abuses in his Majesty's Customs] by the Collector and Comptroller of such Port; but without any Security to be given or Deposit made for such further Subsidy; the said Merchant or other Person first specifying the Number of Hogsheads, or other Vessels or Package, containing such Tobacco, with the Marks and Numbers thereof; and by Virtue of such Bill or Bills at sight, the Hogsheads or other Vessels or Package, containing such Tobacco, shall be landed and shall be weighed and numbered progressively in the Presence of the Land-waiters appointed to attend such Ship, and one or more Officer or Officers for the said Inland-Duty, and thereupon such Tobacco shall be delivered into the Care of an Officer for the said Inland-Duty, together with a Ticket signed by the Land-Waiters and Officer or Officers for the said Inland-Duty, in whose Presence such Tobacco was so weighed, containing the Marks, Numbers, and Contents of each Cask, or other Vessel or Package, by what Person entred, and out of what Ship; and such Officer for the said Inland-Duty, into whose Care such Tobacco shall be delivered, shall see the same lodged in some Warehouse or Warehouses, to be approved by the said Commissioners, or other Officers for the said Inland-Duty, in Pursuance of this Act, under the Care of the Keeper or Keepers of such Warehouse or Warehouses, to be appointed as aforesaid, to whom, or one of them, the said Ticket shall be delivered; and upon the Back of such Bill or Bills at Sight, the proper Officer of the Customs, shall certify to the Collector and Comptroller the Quantity of such Tobacco so landed, weighed and sent to such Warehouse or Warehouses, with the Marks, Numbers, and Contents of each Cask, or other Vessel or Package, containing the same; And the Collector and Comptroller shall insert the same in a proper Book, or Books, to be kept for that Purpose at the Custom-House, and therein charge the Importer with the said further Subsidy so reduced to three Farthings per Pound clear, as aforesaid, who shall stand charged therewith



therewith, till such Time as the said further Subsidy shall be paid in Money for the said Tobacco in Manner herein after-mentioned, or shall be discharged upon delivering the said Tobacco out of such Warehouse or Warehouses for Exportation, or in order to be manufactured for Exportation, pursuant to the Direction of this Act.

*Observation.* I have before given my Reasons, why it would have been necessary for every Warehouse-Keeper, where any Tobacco was to have been lodged, to have attended the Weighing at the Custom-House, or to have had it again weighed at the Warehouse: Though this does not seem to be made necessary by this Clause, yet there is nothing in this Clause, nor in any other Clause of the Bill, to oblige the Warehouse-Keeper to receive it as weighed at the Custom-House, without having it again weighed in his Presence, before he allows it to go into his Warehouse. By the very Nature of the Thing, this second Weighing would have been necessary; for no Man could have answered for it, that the Outgoings and Incomings at his Warehouse, would have exactly corresponded, unless he was to have seen every Parcel weighed when brought in, and every Parcel weighed when carried out. And as the Warehouse-Keeper is not obliged to attend at the Weighing at the Custom-House, it is easy to see that every Warehouse-Keeper might have obliged his Merchant when he was appointed to attend, to have set up a Machine at every one of his Warehouses, for the Weighing of his Tobacco before it was brought in, or sent away. As to this Hardship, there is no Relief given by this Clause to the Merchant; but we find that there are a Couple of new Attendants given to him at the Time of his importing, viz. Two Officers for the Inland-Duty; and I take it for a certain Rule, that the more Officers a Man has to apply to, the greater his Expence must be. There is no getting common Justice or Dispatch from any Office, or Officer, without dropping a Fee, or giving a handsome Entertainment: He only is free, he only is happy, who has nothing to do with Offices or Officers; and the more of such Blood-Suckers a Man has to do with, the greater Slave, the more wretched, he must be.

The Advocates for this Scheme before it appeared in the World, insisted much upon the Advantage it would be of to Trade, because thereby our Ports were to have been all made free Ports: The Merchants were to have been freed from all that Trouble and Charge they are



put to upon Importation, at least with respect to those Goods brought under the Laws of *Excise*: But this Clause shews that no such Thing was ever intended; on the contrary, the Merchant was to have been put to more Trouble and Expence both upon Importation and Exportation than before. If indeed the Merchant had been freed of all Trouble and Charge at the *Custom-House*, it would have been some Ease to him, it would have been some Compensation for his being subjected to the Laws of *Excise*, and to the Inspection of *Excisemen*; it would have been an Advantage, at least to our foreign Trade; but then we should not have had Use for so many *Officers* of the Customs; some of them must have been *dismissed*; and I much question, whether it was ever the Design of the *Promoters* of this *Scheme*, to *diminish* the Number of those *Officers* who are so much under the *Management* of the Treasury; for our Politicks of late Years have intended rather to *encrease*, than *diminish* the Number of *Officers* employed in all the Branches of the publick Revenue.

There was indeed an accident happened some few Years ago, which gave me great Hopes of the future *Felicity* of my Country: It gave me a most extraordinary Opinion of the *Integrity* and *Uprightness* of the Views of some Men, That was the *abolishing* of the Duty on *Salt*: The *dismissing* of such a Number of *Officers* at once; the parting with a Tax which was of so great Use to those in the Administration, made me hope for *Halcyon Days* indeed; it was what I in this Age so little expected, that I grew elate beyond Measure upon seeing it agreed to. But my good Opinion of these Men did not long continue: Necessity it seems occasioned its being *revived*. I hope that *Necessity* will last no longer than the Term of its *Revival*.

15. And be it further Enacted by the Authority aforesaid, that before any such Tobacco shall be taken out of any such Warehouse for Home Consumption, the Proprietor, or first Buyer thereof, shall make an Entry, with the Collector and Comptroller of the Customs at the Port wherein the said Tobacco shall have been imported, or of so much Tobacco as such Proprietor, or first Buyer, intends to take out of any such Warehouse, either to be sold for Home Consumption or to be consumed within this Kingdom; and shall upon such Entry pay down in ready Money to such Collector the said further Subsidy so reduced to three Farthings per Pound, clear as aforesaid, for the Quantity of Tobacco



Tobacco for which he shall make such Entry; And the Keeper of such Warehouse shall not deliver, or permit to be delivered out of the same, any Tobacco to be sold for Home Consumption, or to be consumed within this Kingdom, until a Certificate, signed by such Collector, Comptroller, or other proper Officer, shall be first delivered to him; importing that the said Collector hath received the said further Subsidy so reduced to three Farthings per Pound clear for all such Tobacco so to be delivered out, under the Penalty of treble the Value of such Tobacco, which shall be delivered out before Certificate shall have been delivered to him as aforesaid; And when any such Tobacco shall in due Manner, according to the Directions of this Act, be taken out of any such Warehouse for Exportation, or in order to be manufactured for Exportation, then, upon producing a Certificate thereof, signed by the Keeper of such Warehouse, appointed in pursuance of this Act, to the Collector of the Port wherein such Tobacco shall have been imported, the Charge upon such Importation in such Book or Books shall be writ off and discharged for so much of such Tobacco as shall be expressed in such Certificate.

*Observation.* This Section leads us to consider the Hardships put upon the Merchant in the Sale of his Tobacco. Even the greatest Merchant sells sometimes for Home Consumption not above a Hogshead at a Time. For every such Sale, if this Scheme had succeeded, he must have gone to the Collector of the Customs for a Certificate, and for each of those he must have paid at least a little Expedition Money; then he must have gone to the Collector of the Inland-Duty, in order to pay that Duty, and have a Certificate from him, which could not have been always ready, a great many such Certificates would perhaps have been writing out at a Time, and he must have attended till his Turn came, or have paid for extraordinary Dispatch: Next he must have gone with these Certificates, in order to find out his Warehouse-Keeper, who must have seen the Tobacco weighed before he could have allowed it to have been delivered, and here again he must have paid a little Expedition Money: And, lastly, he must have gone to the Permit-Office, for a Permit to have been delivered with it to the Buyer; where he must again have paid something for Dispatch. So that for the Sale of every Hogshead of Tobacco, he must have gone to at least four different Offices, far distant perhaps from one ano-



ther, and attended some Time at every one, or otherwise he must have paid a *Fee to each*: The Retailer must have attended all this Time; and we shall afterwards see what new Troubles he became liable to. But the worst of all is, that no Merchant, if this *Scheme* had taken Effect, could have sold a Leaf of his Tobacco on a Custom-house *Holiday*, or on any other Day but at *Custom house Hours*. Thus the Retailers, who know at present but little of those Days or Hours, would have been often disappointed; and after walking from one End of the Town to the other, he would have been told it was Custom-house *Holiday*, and would have been often obliged to have returned Home again, without doing any Business. Yet this was a *Scheme* contrived for the *Ease* and *Encouragement* of the fair Trader.

16. *And be it further Enacted by the Authority aforesaid, That if any Tobacco of the British Plantations shall after the said 24th Day of June be unshipped, with Intention to be laid on Land within this Kingdom, before a Bill or Bills at Sight shall have been granted for the same by the Collector and Comptroller of the Customs as aforesaid, all such Tobacco so unshipped, with Intention to be laid on Land, contrary to the true Meaning hereof, shall be forfeited, and also the Persons who shall be assisting or otherwise concerned in unshipping the same, or to whose Hands the same shall knowingly come after the unshipping thereof, shall forfeit treble the Value thereof, together with the Horses, Carts, and other Carriages, made use of in the Landing, Removing, Carriage or Conveyance of any such Tobacco, one Moiety of all which Penalties and Forfeitures shall be to the Use of his Majesty, and the other Moiety to him or them that shall seize or sue for the same, to be recovered by Bill, Complaint, or Information, in the Court of Exchequer at Westminster, for such Offences as shall be committed in that Part of Great Britain called England, and in the Court of Exchequer at Edinburgh, for such Offences as shall be committed in that Part of Great Britain called Scotland; wherein no Essayn, Protection, or Wager of Law, shall be allowed.*

*Observation.* This Clause has nothing new, and consequently nothing very extraordinary in it; but it were to be wished, that in all such Clauses there were an Exception



Exception for Ships drove on Shore by Stress of Weather ; for it would be hard not to allow such Ships to bring their Tobacco to Land, in order to save it from being damaged by the Salt-Water, or perhaps entirely lost.

17. *And be it further Enacted by the Authority aforesaid, That on or before the said 24th Day of June 1733. all and every Tobacconist, Grocer, Chandler, and all and every other Person or Persons, Bodies Politick or Corporate, who shall then be a Seller of, or Dealer in such Tobacco; and all and every Cutter, Stripper, or other Manufacturer of Tobacco, upon his own Account, or for the Use of any other Persons whatsoever, shall make a true and particular Entry in Writing of all Warehouses, Storehouses, Rooms, Shops, Vaults, Cellars, and other Places, by him, her, or them respectively made use of, for the keeping, cutting, stripping, or otherwise manufacturing any Tobacco, at the Office to be appointed for the said Inland-Duty hereby granted within the Compass or Division wherein such Warehouses, Storehouses, Rooms, Shops, Vaults, Cellars, or other Places, shall be respectively situated ; and also of all such Tobacco manufactured, or not manufactured, which at the Time of making such respective Entries shall be in such Warehouses, Storehouses, Rooms, Shops, Vaults, Cellars, or other Places, every or any of them, upon Pain of forfeiting the Sum of two hundred Pound for every such Warehouse, Storehouse, Room, Shop, Vault, Cellar, or other Place, which from and after the said 24th Day of June shall be so made use of by any of such Tobacconist, Grocer, Chandler, Manufacturer, or other Person or Persons, Bodies Politick or Corporate, dealing in, selling or manufacturing Tobacco, without making such Entry thereof, as aforesaid; together with all the Tobacco which shall be found therein, and also all and every the Casks, Vessels, or Package, containing the same.*

*Observation.* Here is a new Crime created, and many Thousands of People subjected to it; for not only all Persons who are or shall be Tobacconists, but likewise all Country Grocers and Chandlers, and also all Inn-Keepers, Vintners, and Alehouse-Keepers, must by this and the following Clause have entered their Houses as Tobacco-Shops. And it is not to be doubted but that many poor Men who do not think of reading Acts of Parliament, would have through Ignorance incurred the Penalty. I should have therefore



fore thought it proper to have added a Clause for obliging the *Parson* of every Parish, and the *Peacher* in every Meeting, to have read this Act at least *twice* or *thrice* from the *Pulpit* before the said 24th of *June*, that his Majesty's *faithful Subjects* might have been apprised of the Danger they were exposed to by their *Representatives in Parliament*. And by the following Clause such publick Reading, at least once a *Quarter*, would have been *necessary* in all Time to come.

18. *And be it further Enacted by the Authority aforesaid, That all and every Tobacconist, Grocer, Chandler, and every other Person or Persons, Bodies Politick or Corporate, who after the said 24th Day of June shall become a Seller or Sellers of Tobacco, or who shall employ him, her, or themselves in dealing in or manufacturing the said Commodity, either by wholesale or retail, shall before he, she, or they shall take any Tobacco, intended either for Sale or Manufacture, into his, her, or their Custody, make a like particular Entry in Writing of the several and respective Warehouses, Storehouses, Rooms, Shops, Vaults, Cellars, and other Places intended by him, her, or them respectively to be made use for the keeping, cutting, stripping, or otherwise manufacturing Tobacco, on Pain of forfeiting the Sum of two hundred Pounds for every such Warehouse, Storehouse, Room, Shop, Vault, Cellar, or other Place so to be made Use of, without making such Entry as aforesaid; together with all the Tobacco which shall be found therein, and the Casks, Vessels, or Package, containing the same.*

*Obervation.* By this and the foregoing Section, every Dealer in Tobacco would have been obliged not only to have entered his Shop, Cellars, or Warehouses, where he usually kept his Tobacco, but he would have been obliged to have entred his *Dwelling-House*, and every *Room* therein, not excepting even his Wife's or his Daughter's *Bed-Room*; for if he had left one Room *unentred*, it would always have been in the Power of any Servant-Maid, Journey-Man, or Prentice, to have ruined him by clandestinely removing a Quantity of Tobacco from the Shop or Warehouse into the *unentered* Room, and then going directly for the *Exciseman* to come and seize; by which the *unfortunate* Dealer would have been subjected to the *Penalty* of two hundred Pounds, besides the Scandal of being deemed



deemed a *Smuggler* and an *unfair Trader*. O *Blessed Scheme*, for the *Encouragement* of the *fair Trader*! Surely the making use of such a *Pretence*, for the *Support* of such a *Scheme* is shewing the utmost *Contempt* for the *Understandings* of all the *fair Traders* in *England*.

19. And be it further Enacted by the Authority aforesaid, That from and after the said 24th Day of June no Tobacco shall be brought into any such last mentioned Warehouse, Storehouse, Room, Shop, Vault, Cellar, or other Place made use of for keeping or manufacturing Tobacco, by any such Tobacconist, Grocer, Chandler, Manufacturer, or other Person or Persons, Bodies Politick or Corporate without his, her, or their first giving Notice thereof to the Officer of the said Inland-Duty hereby granted, of the Division or Place in which such Warehouse, Storehouse, Room, Shop, Vault, Cellar, or other Place, wherein such Tobacco is intended to be lodged or manufactured, is situated, and producing to the said Officer, and leaving with him an authentick Certificate, signed by the Keeper or Keepers of such Warehouse or Warehouses in which such Tobacco has been lodged, upon the Importation and Entry thereof at the Custom-House, or by the said Officer for the said Inland Duty, within the Division from whence such Tobacco shall have been brought, that the Inland-Duty by this Act charged upon the said Tobacco, and the further Subsidy, have been actually paid; or that the same had been condemned as forfeited, or was part of the Stock in Hand of some Tobacconist, Grocer, Chandler, Manufacturer, or other Person or Persons, Bodies Politick or Corporate, selling, dealing in, or manufacturing Tobacco as aforesaid, duly entered at the Office for the said Inland-Duty according to the Directions of this Act, expressing the Quantity and Quality of the Tobacco so to be brought in and in what Place the said Inland-Duty was paid, or where the same had been condemned as forfeited, or of whose Stock in Hand such Tobacco was part, on Pain of forfeiting the same and treble the Value thereof, together with the Casks, Vessels, or Package, containing the same.

Observation. By this Section we see what a vast Trouble the Retailers of Tobacco would have been exposed to; for  
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besides the *first* Trouble of lodging the Tobacco in their Warehouse or Shop, they could not have removed an Ounce of Tobacco, even from one of their own Storehouses to another, without applying perhapsto *two* Officers for that Purpose. They must have applied to the *Officer* of the *Inland-Duty* for the Division, in order to have given him Notice, that an Ounce of Tobacco was to have been removed from such a Storehouse or Warehouse to their Shop, or to another Warehouse; and if the Tobacco was to have been removed from one Warehouse to another Warehouse or Shop, which happened to be in a *different* Division, another Application must have been made to the *Officer* of the Division into which the Tobacco was to be removed. What a *teeming Scheme* was this of *new* Offices and Officers! Sure the *Projector* must have been much in Love with being *Master* of an Office, and must have well known what a *Profit* it brings, and what a *Dependence* it creates.

But suppose the Officer who was to give the Certificate should have *neglected* to make the Certificate according to the Direction of this Clause, what would have been the Consequence? The Tobacconist would have certainly *forfeited* his Tobacco, &c. together with the treble Value thereof, if he had happened to be a Man who was *disagreeable* to the Commissioners of Excise; so that the *honest* Tobacconist might have been ruined by the *Neglect*, perhaps, by the *criminal Omission* of the Exciseman, against whom he could not have had any Redress. Can it be possible that the *Guardians* of the *Liberties* and *Properties* of the People would have consented to such a Clause?

20. And be it further Enacted by the Authority aforesaid, That from and after the said 24th Day of June, no Tobacco shall be sold, uttered, or exposed to Sale, (unless when intended for immediate Consumption, in any Quantities not exceeding three Ounces,) but in some or one of the said Warehouses, Storehouses, Rooms, Shops, Vaults, Cellars, or other Places, so entered as aforesaid, or in some or one of the said Warehouses, to be approved of by the Commissioners for the Inland-Duty hereby granted, for the keeping Tobacco upon or after the Importation and Entry thereof at the Custom-House, upon Pain of forfeiting the same, and treble the Value thereof, together with the Casks, Vessels, or Package containing the same.



*Observation.* It may here be made a Question, whether this would not have obliged all the Importers to have Entered their Houses, or at least their Compting-Houses, or those Rooms where they kept or shewed their Samples: We are to consider that this Question was to have been determined by the Commissioners of Excise. But we are certain that by this Clause all Vintners would have been obliged to have *entred* their Club-Rooms as Tobacco-Shops, because a numerous Club would always have required to have had more than *three* Ounces of Tobacco laid upon the Table at once.

21. *And be it further Enacted by the Authority aforesaid, That from and after the said 24th Day of June, where any Tobacco shall be sold or delivered out to be manufactured from any of the said entred Places, in any Quantity above the Weight of six Pounds, the Officer or Officers of the said Inland-Duty, for the respective Divisions or Places where the same shall be so sold or delivered, shall be obliged, and are hereby required, upon Request of the Seller or Sellers, Proprietor or Proprietors thereof, without Fee or Reward, to give to the respective Buyer or Buyers, Manufacturer or Manufacturers thereof, Certificates in Writing, expressing the Quantities sold or delivered to be manufactured, and the Names of the respective Buyers, Sellers, Proprietors, and Manufacturers, signed by the said Officer or Officers, certifying that the Duty thereon charged by this Act hath been paid, or that the said Tobacco had been condemned as forfeited, or was Part of such Stock in Hand as aforesaid; which Certificate shall be produced to, and left with the Officer or Officers for the said Duty of the respective Divisions into which the said Tobacco shall be carried, to satisfy the said Officer or Officers that no Duties are to be answered for the same, and that the seizing thereof may be prevented.*

22. *And be it further Enacted by the Authority aforesaid, That from and after the said 24th Day of June, no Tobacco, exceeding the Quantity of six Pounds, be removed or carried from any Part of this Kingdom by Land or by Water without a Permit or Certificate signed by one or more of the Officers of the said Inland-Duty here-*



by granted, expressing the Names and Places of Abode of the Buyers, Sellers, Proprietors, Manufacturers, or other Person or Persons, upon whose Account such Tobacco shall be removed, and certifying the Quantity and Kind of the said Tobacco; and that his Majesty's Inland-Duty charged thereon by this Act was duly paid and satisfy'd, or that the same had been condemned as forfeited, or was Part of such Stock in Hand as aforesaid; on Pain of forfeiting the Tobacco which shall be found carrying from one Place to another without such Permit or Certificate, together with the Casks, Vessels, or Package containing the same.

*Observation.* Here again is *Business* for Offices and Officers of Excise. A Retailer could not sell out of his Shop to any one Customer at a Time *seven Pounds* of Tobacco, or upwards, but two Officers must be applied to. The Seller must apply for a Certificate to the Officer of his Division, and the Buyer must apply to the Officer of his Division, in order to leave the Certificate with him. We may believe that these Officers would have been often out of the Way, unless they had been well paid for Dispatch, more especially, if the Buyer and Seller had been such Men as were *obnoxious* to the Commissioners: Even a Gentleman going from *London* to his Country Seat, must not have carried above *six Pounds* of a favourite Tobacco with him, without applying to the Officer of Excise within whose Division his House happened to be situated. *N. B.* These Certificates every Man must have had, besides the Permits mentioned in the next Section.

33. *And be it further Enacted by the Authority aforesaid, That from and after the said 24th Day of June, the Commissioners for Management of the said Inland-Duty are hereby impowered and required to provide and deliver to the respective Sellers of, and Dealers in such Tobacco as aforesaid, printed Books of Permits, with Counterparts, for the sending out of any such Tobacco, not exceeding the Quantity of one hundred Weight, nor under the Quantity of six Pounds, to any one Person; in which Permit and Counterpart proper Blanks shall be left for inserting the Quantity that such Permit and Counterpart shall serve for, the Names and Places of Abode of such Seller of, or Dealer in Tobacco, and of the Person to whom*



whom such Quantity is to be sent out, and also the Day of the Month and Year in which the same shall be sent out: Which Book, with Counterparts, every such Seller of, or Dealer in Tobacco is hereby required to keep, to be inspected by the Officer or Officers, for the said Inland-Duty; And every such Seller of, or Dealer in Tobacco shall before he, she, or they, send out any Quantity of Tobacco not exceeding one hundred Weight, nor under six Pounds, by such Permit, first enter in the Permit and Counterpart, the Day of the Month, and the Year in which the same is sent out, and also the Names and Places of Abode of such Seller of, or Dealer in Tobacco, and of the Person to whom the same is to be sent, and also the Quantity that such Permit and Counterpart shall serve for; And if any such Seller of, or Dealer in Tobacco shall send out any Quantity of Tobacco, not exceeding one hundred Weight, nor under six Pounds, without such Permit, or first having made all such Entries in the said Permit and Counterpart as aforesaid, or shall not produce to the Officer for the said Duty the Counterparts of such Permits, and likewise the Permits that shall not have been made use of when he shall demand the same, he, she, or they, shall for any the aforesaid Offences forfeit the Sum of one hundred Pounds.

*Observation.* By this Clause every little Seller of Tobacco who could not write, must have given up his Business, or would have been obliged to have kept a Book-Keeper; and every great Retailer would have been obliged to have kept a new Servant at high Wages to fill up the Permits; I say, a Servant at high Wages, because he must always have been of an extreme good Character, for that by filling up the Counterparts of the Permits wrong, or neglecting to fill them up, it would always have been in his Power to have subjected his Master to the Penalty of one hundred Pounds; and even supposing the Master or his Servant to have been as exact as possible, yet it would have been always in the Power of every little Informer, every little unknown Exciseman, to have subjected any honest Tobacconist to this Penalty, unless the Tobacconists had resolved never to sell a Quantity of above six Pounds to a Stranger; for if any of them did, a Rogue, or an unknown Exciseman, might have come and bought seven or eight Pound of Tobacco, and have given him a wrong Name to be filled up in the Permit; and then some of his Accomplices might have



gone and lodged an Information against the Tobacconist, for filling up in his Permit the Name of a Man who was *not in being*. This, Gentlemen, is no groundless Conjecture: This is a Piece of *Knavery* that has already been practised, as I am informed, against the Dealers in Coffee, &c. in Consequence of a Clause of the same Nature in the famous Act which subjected them to the Laws of Excise.

Now I leave it to my Readers to judge what a Condition the Tobacconists would have been in: Every one of them must have resolved *never* to sell above *six Pounds* of Tobacco to a *Stranger*; if they ever did, they exposed themselves to the Danger of *forfeiting* one hundred Pounds, from which no *Honesty*, no *Exactness* of theirs, or their Servants, could have freed them; and if once the *Penalty* had become forfeited, they must have paid the *utmost* Farthing, if they had happened not to be in the *good Graces* of the Commissioners of Excise, or rather of their Patron the first Commissioner of the Treasury for the Time being. Is not this creating a *flavish* Dependence upon *Court Favourites*? Is not this a *total* Annihilation both of the Liberty and Property of a very *considerable* Part of his Majesty's *faithful* Subjects? And can it be said that any Man who has a *Regard* to Liberty, that any Man who has a *Regard* to his Country, or that any Man who has a *Regard* to his Fellow-Creature, would have consented to *such* a Clause, or would extol or promote a Scheme which was to introduce such a general, such an abject Slavery? This, Gentlemen, could be no Over-sight in the Drawing up of this Bill, the Inconvenience, the Hazard which *honest* Dealers would have been thereby *subjected* to, was well known, because some of the Dealers in Office, &c. had before suffered by a *like* Clause; and therefore the Endeavouring to *subject* so many more of his Majesty's *faithful* Subjects to *such* an unavoidable Danger, must for ever remain *inexcusable*.

24. And be it further Enacted by the Authority aforesaid, That from and after the said 24th Day of June, no Seller of, or Dealer in any such Tobacco, shall send out with any one Permit more than one Quantity of Tobacco, on Pain of forfeiting the same.



*Observation.* This is a Restraint which even the Dealers in Coffee and Tea are not subjected to; and I cannot find any Reason for subjecting the Dealers in Tobacco to such a Restraint, unless it be the creating of a *new Crime*, and making an Action in itself absolutely indifferent liable to a great Penalty, by which the *Innocent* may be ensnared, a Thing which the Projector of this Scheme seems to be very fond of. I suppose the Quantity here intended is a Quantity of an hundred Weight as mentioned in the last Section.

25. *And be it further Enacted by the Authority aforesaid, That if upon Inspection of the Counterpart or Counterparts of any Permit or Permits, that shall have been taken out of such Permit Book, for the sending out any such Tobacco as aforesaid, and examining the Stock of any such Seller of, or Dealer in Tobacco, there shall not appear a suitable Decrease to answer the Quantity mentioned in the Counterpart or Counterparts of such Permit or Permits, the surplus Quantity of Tobacco, over and above what ought to have been remaining in Stock, shall be deemed and taken to be brought in without any Permit, and shall be forfeited; all which Permits or Certificates shall contain and express a Time therein limited; during which the same shall continue in Force, and within that Time, shall be produced, and left with the Officer for the said Inland-Duty, of the Division or Place to which such Tobacco shall be carried to, to prevent the seizing thereof.*

*Observation.* From this we may see how *exact* all the Retailers of Tobacco must have been, in order to *save* themselves from Forfeitures and Ignominy. If they, or their Servants had happened by *Mistake* to fill up a wrong Sum in the Counterpart of the Permit, they *exposed* themselves to the Ignominy of being deemed Smugglers, and the Danger of forfeiting perhaps a large Quantity of Tobacco, besides other Penalties: And this *Mistake*, it would have been impossible for any Man to rectify, without a great deal of *Favour* and *Assistance* from the Commissioners, which he could not have expected, unless he had always shewn himself an *humble Slave* to the Prime Minister.

Suppose for Example, a great Retailer in London sells a Thousand Weight of Tobacco to a Country Retailer, and his Book-keeper in filling up the Counter-parts of the Permits,



Permits, *forgets* a Cypher, and puts ten instead of a hundred in each Permit; when the Exciseman comes next to examine his Shop, he finds that the real Decrease in his Shop appears to be Nine Hundred Pounds more than the Decrease in the Permit Book. Upon this he lodges an Information against him, that he had sent out Nine Hundred Pounds of *Tobacco* without a Permit, and had therefore become liable to the Penalty of one Hundred Pound, by *Section 23.* of this Bill.

Suppose, again, that such a Retailer sells only a Hundred Pounds Weight of *Tobacco* to Ten different Customers, and his Book-Keeper, in filling up the Counter-parts of the Permits, happens by Mistake to add a Cypher, and put a Hundred instead of Ten. When the Exciseman comes to examine the Stock, and inspect the Book of Permits, he finds in Stock Nine Hundred Pounds of *Tobacco* more than ought to be there by the Permit-Book; whereupon he by this Clause immediately seizes Nine Hundred Pounds of the *Tobacco* in the Shop, as having been brought in without paying any Duty.

Thus the Retailer in the one Case *forfeits* one hundred Pounds, and in the other Case he *forfeits* nine hundred Pounds of *Tobacco*, which at *Eight Pence per Pound*, amounts to 30 *l.* In either of which Cases, how shall he remedy himself? Perhaps the Entry was likewise wrong made in his Books; and then he cannot rectify his Mistake, without seeing all the Permits sent out by him from the last Time of his accounting with his Exciseman, or the Certificates of the Excise Officers, which were sent along with these Permits, according to the Directions of the 21<sup>st</sup> and 22<sup>d</sup> Sections; the Permits and Certificates having been all delivered to the respective Officers of the Divisions to which the several Quantities of *Tobacco* were carried, he cannot obtain a Sight of them, without the Assistance of the Commissioners of *Excise*; which they may Grant or Refuse. But supposing that his own Books are right, and that he can from thence discover his Mistake, his own Books will be no Proof for him before the Commissioners, and the Permit, the Counterpart of which he by his Books discovers to have been wrong filled up, may have been lost, or destroyed, or perhaps the Officer that got it may *refuse* to shew it, or to come before the Commissioners to be examined; in which Case the unfortunate Tobacconist has no Way of proving his Innocence, (which by-the-by he is obliged to do) without the Authority of the Commissioners of *Excise*, which they are



not obliged by any Clause in this Bill to give. But suppose that they should grant such a Favour; yet, if they pleased, they might make the Trial so troublesome and expensive to him, that even a considerable Dealer would find his Account in submitting to the Penalty, rather than to the Trouble and Expence of justifying his Conduct.

26. *And it is hereby further Enacted by the Authority aforesaid, That all and every Person or Persons who shall sell or deal in Tobacco, from and after the said 24th Day of June, 1733. shall, and they are hereby directed and required, to keep an Account of all such small Quantities or Parcels of Tobacco, not exceeding the Weight of Six Pounds in one Parcel, as he or they shall sell or dispose of in each Day, and shall every Night enter into a Book, to be kept for that purpose, an Account of the gross Quantities of the said Commodity which have been by him, her, or them, sold and delivered in that Day, in such small Quantities or Parcels as aforesaid; And the said Sellers of, or Dealers in Tobacco, shall also keep one other Book, wherein they shall severally enter every Quantity and Parcel of Tobacco above the Weight of Six Pounds, which he, she, or they, shall sell and deliver in each Day; which said Books shall be, and are hereby directed to be prepared for the making such Entries as aforesaid, and delivered upon Demand to the respective Sellers of, and Dealers in Tobacco, by the Commissioners for the said Inland-Duty, or by such Persons as the said Commissioners shall for that Purpose direct and appoint.*

27. *Provided always, that the Seller of, or Dealer in Tobacco as aforesaid shall have in his or her Custody, more than one such Book of each sort at the same Time, and that when the said Book or Books in his or her Custody, shall be filled up respectively, the same shall be returned to the Officer or Officers for the said Inland-Duty, from whom they were severally received, upon the Oath, or, in Case of a Quaker, upon the solemn Affirmation of such Seller or Sellers, Dealer or Dealers as aforesaid, or of his or their Servant or Servants who kept the same, and made the Entries therein, of the Truth of such Entries according to the best of his, her, or their Knowledge or Belief; and one or more new Book or Books shall thereupon be delivered to such respective Sellers or Dealers, in the room of such Book or Books so returned, and so toties quoties, as often as such Book or Books shall be so filled up and returned as aforesaid; and the said*  
Books



*Books so kept by such respective Sellers or Dealers of and in Tobacco, shall from Time to Time be produced and laid before the Officers for the said Inland-Duty, as often as they shall call for or require the same, the better to enable them to keep Accounts of the Increase and Decrease of the Stocks of such respective Sellers.*

28. *And it is hereby Provided and Enacted, That if any such Seller or Dealer of and in Tobacco shall neglect or refuse to keep such Books, or to make such Entries therein, or to permit the Officers of the said Inland-Duty to inspect them, or shall not return the said Books according to the Directions of this Act, or shall make any false Entry in such Book or Books, the Person or Persons offending therein, shall for every such Offence forfeit the Sum of one hundred Pounds.*

*Observation.* These three *Book-keeping* Sections, we must link together; and from them we may see how necessary it would have been for every Great Retailer in *England* to have had always in his Shop a Book Keeper, for filling up the Counter-parts of the Permits to be sent out, and for making all the proper Entries in the Excise Book, which by these Clauses he was to keep. By these Clauses we likewise see, that every Tobacconist in *England* would have been subjected to a new Danger, which he could not by the utmost Care and Exactness have wholly guarded against; for if his Book-Keeper had committed any Error in the filling of those Excise Books, which he was obliged to keep in his Shop, he would thereby have forfeited a hundred Pounds. By such Penalties which Men might have incurred, without being guilty of Fraud, without being guilty of so much as a Neglect, we may judge of the Regard that the Promoters of this Scheme have for the Liberties or the Properties of their Fellow Subjects.

But then it is not here improper to ask, what would have become of all those little Tobacco and Snuff-Shops, which are kept by an honest industrious Pair, neither of whom can write one Word or one Figure, unless it be with Chalk? It is certain they must each of them have kept a Book-keeper; or if their Circumstances could not have admitted them to do that, they must have given up House-keeping, as well as Shop-keeping, and must have come with their Families upon the Parish.



29. *And be it further Enacted by the Authority aforesaid, That from and after the said Twenty fourth Day of June, it shall and may be lawful to and for the Officers for the said Inland Duty hereby granted, or any of them, from Time to Time, and at all Times, by Day, to enter into all and every the Warehouses, Storehouses, Rooms, Shops, Vaults, Cellars and other Places, made use of for keeping or manufacturing Tobacco, by any Tobacco nist, Grocer, Chandler, Manufacturer, or other Person or Persons, Bodies Politick or Corporate, selling, dealing in, or manufacturing Tobacco, as aforesaid, and enter for that Purpose as aforesaid, and by Weighing, or otherwise, to take an Account of the Quantity and Sorts of all Tobacco to be from Time to Time brought in, or remaining in such Places as aforesaid: In the Weighing whereof the Person or Persons selling, dealing in, or manufacturing Tobacco, and in whose Custody the same shall then remain, or some Person on their Behalf, shall be aiding and assisting to the said Officers, and shall keep sufficient just Weights and Scales to be made use of by the said Officers for that purpose. And if any such Person or Persons, Bodies Politick or Corporate, selling, dealing in, or manufacturing Tobacco, shall hinder or refuse the said Officers, or any of them, to enter into such his, her, or their Warehouses, Rooms, Shops, Vaults, Cellars, or other Places, to take such Account as aforesaid, or shall neglect to keep sufficient just Weights and Scales, to be made use of by the said Officers for the purposes aforesaid, or shall keep any false Weights or Scales, or shall neglect or refuse to assist the said Officers in Weighing as aforesaid, or shall hinder or obstruct any of the said Officers in the Execution of the Powers and Authorities hereby given to him or them, the Person or Persons offending therein, and every of them, shall for every such Offence forfeit the Sum of one hundred Pounds.*

*Observation.* I have before shewed that every Dealer in Tobacco would have been obliged to have Entered every Room in his Dwelling-house, not excepting even his Wife's or his Daughter's Bed-room: We shall now see what a happy Condition the fair Traders, for whose Ease and Advantage this Scheme, it is pretended, was contrived, would have been in. The Exciseman comes  
I thunder.



thundering at the Door by *Four o'Clock* on a Summer's Morning, and demands Entrance: The Servant must immediately get up and let him in. He goes directly to the Room where the Master and Mistress are *in Bed*, and insists upon searching that Room first. If he is refused, he instantly *lodges* his *Information*, and the Master *forfeits* a hundred Pounds. This he may do if he pleases every Morning of the Year, as soon as the Sun begins to appear above the Horizon, especially if he has private Orders from any of the Board for so doing. I believe this will be allowed to be a Hardship, which even the *fair Traders* would have been subjected to.

But let us suppose a Case that might often have happened: Suppose the Tobacconist's Wife to *fall in Labour*; the Exciseman hears of it: He comes directly; and the Wife's *Bed Room* being Entered, he demands Admittance to search it: What must the honest Tobacconist do in this Case? Why, he must either subject himself to a *Penalty* of one hundred Pounds, or he must admit his Exciseman to be present in his Wife's Room at the very Time perhaps of her being delivered.

Suppose, again, the Tobacconist has a beautiful Daughter; and this Daughter falls sick, so that she cannot be taken out of her Bed without endangering her Life. This the Exciseman hears of; and her Bed-room being Entered, he comes and demands Admittance to search that Room. Admitted he must be, or a *hundred Pounds* is to be *forfeited*. He may by Law search every Corner, even the *young Lady's Bed* is not to be deemed sacred. How barbarous is it to give so great Powers to such wretched Fellows, as the lower Sort of Excisemen generally are?

In short, the Inconveniencies, the Hardships, and the Cruelties, which would have been the certain Consequences of this Clause, are *innumerable*. But granting that the Excisemen would have made the most just Use of the Power with which they were by this Clause invested, yet the Execution would have been in some Manner impracticable; for a considerable Retailer has so great a Quantity of *Tobacco* of different Sorts at a Time in his Shop or Storehouse, that the Exciseman assisted by the Tobacconist's Servant, would have taken at least a *Week's Time* to have



have looked over and weighed all the Stock in the Shop; during which Time the Dealer must have shut it up; for he could not have pretended to have served any Customers while all the Goods in his Shop were in Confusion, and the Exciseman at Work therein. This tedious Survey the Exciseman might have repeated as often as he thought proper; so that it would have been always in the Power of the Officer, or at least of his Masters, the Commissioners, to have forced any Tobacconist to have given up Shopkeeping; which shews how well this Scheme was calculated for extending the Arbitrary Power of the Commissioners of Excise, and for increasing the Number of those that must be *Slaves* to them.

30. *Provided, and it is hereby further Enacted, by the Authority aforesaid, That in case any Officer or Officers for the said Duty by this Act granted, shall have Cause to suspect that any Tobacco is fraudulently hid or concealed in any Place whatsoever, either enter'd for keeping or manufacturing the same, as aforesaid, or not enter'd, with Intent to defraud his Majesty of his Duty thereon, then, and in such Case, if such Place shall be within the Cities of London or Westminster, or the Limits of the Weekly Bills of Mortality, upon Affidavit made by such Officer or Officers, before the Commissioners for the said Inland Duty hereby granted, or any two or more of them, or in case the same shall be in any other Part of Great Britain, upon the Affidavit made by such Officer or Officers before one or more Justice or Justices of the Peace of the County, Riding, Division, or Place, where such Officer or Officers shall suspect the same to be so hid or concealed, setting forth the Ground of such his or their Suspicion; it shall and may be lawful to and for the said Commissioners of the said Inland Duty, or Justice or Justices of the Peace respectively before whom such Affidavit shall be made, if he or they shall judge it reasonable, by special Warrant or Warrants, under his or their respective Hands and Seals, to authorize such Officer or Officers by Day or by Night, but if by Night, then in the presence of a Constable or other lawful Officer of the Peace, to enter into all and every such place or places where he or they shall so suspect any such Tobacco*



*tobacco to be fraudulently hid or concealed, and to seize all such Tobacco as shall be then and there found so fraudulently hid or concealed as forfeited, together with the Casks, Vessels, or Package containing the same. And if any Person or Persons whatsoever shall let, obstruct, or hinder any of the said Officers from entering such suspected place or places, or in seizing and carrying away the Tobacco which shall be therein found to be so fraudulently hid or concealed, or the said Casks, Vessels, or Package containing the same, every such Person or Persons offending therein shall for every such Offence forfeit the Sum of one hundred Pounds.*

*Observation.* By the last Clause Dealers only are subjected to the Visitation of Excisemen; but by this all the Subjects of the Kingdom are subjected to that Plague. The Palace of the best Duke in the Realm is not exempted: Two Commissioners of Excise, removable at Pleasure, in *London or Westminster*, or a Trading Justice in the Country, assisted by an Exciseman who could properly make an Affidavit, may order the Gates and Doors of any *private House* in the Nation to be opened to them in the Day Time; nay, if they have the Assistance of a Constable, who may probably be some little Alehouse keeper in the Neighbourhood, they may in the Middle of the Night enter the *Bed-Room* of a Lady of the *highest Quality* in the Nation; and if the Information shall appear to be false, the Person thus molested has no Remedy, the little perjured Informer is liable to no Penalty.

This Power of entering *private Houses* upon the Affidavit of any little Informer, was at first granted by that *bountiful* Parliament which gave such extensive Powers to the Crown soon after the Restoration; but this Power was then subjected to many Restraints. The Oath was to be made before the Lord High Treasurer, one of the Barons of the Exchequer, or the chief Magistrate of the Place, (whom we can never suppose to be a Trading Justice) and they only could grant the Search warrant: They could search only in the *Day Time*: No House was to be entered but within a Month after the Offence supposed to have been committed; and if upon Search the *Information* proved to be *false* the Party injured was to recover *full*  
*Damages*



*Damages and Costs* againſt the Informer by an *Action* of *Treſpaſs*: But by the *Clauſe* now before us, all theſe *Reſtraints* are taken off; and every Man's *Quiet and Eaſe*, even within his own  *Houſe*, which ought to be his *Caſtle*, is left at the *Mercy* of *Informers, Trading Juſtices, and Commiſſioners of Excife, either by Day or Night.*

To me it appears monſtrous, that it ſhould ever enter into the *Head* of any Man to imagine that the *Free-born Subjects* of *England* would grant ſuch a *Power* to any Man breathing. But ſay the *Advocates* for this *Scheme*, This *Power* is already granted in other *Caſes*, particularly in the *Caſe* of *Coffee, Tea, &c.* Moſt powerful *Argument*! Becauſe I have received one *Blow*, therefore I muſt receive a ſecond, and ſo a third: Becauſe the *Subjects* have parted with their *Liberties and Privileges* in one *Caſe*, ought they therefore to part with them in another, as often as the *Diſpenſers* of *Power* ſhall pleaſe to tell them it is neceſſary? If this were to be admitted as a good *Argument*, the *Name* of *Free Briton* would ſoon become a *Term* of *Reproach*. But theſe *Advocates* go on, and ſay further, That we find by *Experience*, that the like *Powers* granted already in other *Caſes*, have produced no bad *Effects*; thoſe who are ſubject to them feel no *Inconveniencies* therefrom. This I cannot grant, becauſe I know the contrary to be true. But ſuppoſing it to be as they ſay, the *Method* of *Reasoning* is ridiculous; for no Man can be ſaid to be *Free*, or to have any *Property*, if his *Liberty* or *Property* depends entirely on the *Good nature* or *Self-denial* of another.

31. *And be it Enacted by the Authority aforeſaid, That if from and after the ſaid 24th Day of June, any Perſon or Perſons whatſoever ſhall aſſault, reſiſt, oppoſe, moleſt, obſtruct, or hinder any Officer or Officers of the Customs, or for the Inland Duty by this Act granted, in the due ſeizing or ſecuring of any Tobacco, which by any Officer or Officers of the Customs, or for the Duty hereby granted, ſhall or may be ſeized by Virtue, or in Purſuance of this or any other Act or Acts now in Force, or hereafter to be made, or ſhall by Force or Violence reſcue, or cauſe to be reſcued, any ſuch Tobacco after the ſame ſhall have been ſeized by ſuch Officer or Officers as aforeſaid, or ſhall attempt*



*tempt or endeavour so to do, or after such Seizure shall stove, break, or otherwise destroy or damage any Vessels or Package wherein the same shall be contained; all and every the Party or Parties so offending shall for every such Offence forfeit the Sum of fifty Pounds.*

*Observation.* There would be nothing grievous in this Clause, if the Party accused were to be tried in the usual and fair Manner, by God and his Country: But the next Clause will shew, that even this Clause might have been made productive of great Mischiefs, nay, unsufferable Oppressions. The most unconcerned By-Stander, the most accidental Passenger, nay, a Man who was not perhaps within a Mile of the Place, might have been subjected to the Penalty.

32. *And it is hereby further Enacted by the Authority aforesaid, That all Fines, Penalties and Forfeitures, as well specifick as pecuniary, relating to the Inland-Duty by this Act imposed, or to any Seizures made in pursuance of this Act, shall be sued for, levied, and recovered, or mitigated by such Ways, Means, and Methods, as any Fine, Penalty, and Forfeiture, is or may be recovered or mitigated by any Law or Laws relating to his Majesty's Revenue of Excise, or any of them, subject to the Alterations herein after-mentioned, or by Action of Debt, Bill, Complaint, or Information, in any of his Majesty's Courts of Record at Westminster, for any Thing done in that Part of Great Britain called England, or the Court of Exchequer at Edinburgh, for any Thing done in that Part of Great Britain called Scotland; and that one Moiety of every such Fine, Penalty, or Forfeiture, shall be to his Majesty, his Heirs and Successors, to be applied to such Uses as are herein after-mentioned; and the other Moiety thereof to him or them who shall seize, inform, or sue for the same.*

*Observation.* By this Clause all the Dealers in Tobacco within Great Britain, whom I reckon to be at least thirty thousand Families, are stripp'd of the Birthright of Englishmen, viz. that of a Trial per Pares. They are to be tried in a summary and arbitrary Manner by Judges whom the Crown shall please, from



from Time to Time, to appoint ; by Judges who are not to be of Counsel for the Prisoner at the Bar, but are both in Interest and Duty bound to condemn if it be possible. The Power hereby granted has been always deemed dangerous to Liberty: It is a Power which was at first set on Foot by those who were grasping at despotick Sway : and it is a Power which no true Briton will ever agree to extend.

33. *Provided always, and it is hereby Enacted by the Authoaity aforesaid, that such Persons as for the Time being shall in pursuance of this Act be appointed Commissioners for the said Inland-Duty on Tobacco, or the major Part of them, and also any two or more Justices of the Peace within their respective Districts, shall have and exercise the same or like Jurisdiction, Power, and Authority, and may judge, determine, mitigate, or order in all Cases and Matters relating to the said Inland Duty on Tobacco, as the Commissioners of Excise upon Beer, and Ale, and other Liquors, or two Justices of the Peace may, or lawfully can or ought to exercise, adjudge, determine, mitigate, or order in like Cases or Matters in relation to the said Duties of Excise, and that the Judgments which shall be so given in pursuance of this Act by the said Commissioners and Justices of the Peace respectively, shall be, and are hereby declared to be subject only to such Appeal as is herein after mentioned.*

*Observation.* This dispensing Clause is big with all the Ills that can be brought upon the People of this Nation. It is surprizing that those worthy Patriots who, at the Risque of their Lives and Fortunes, brought about the Revolution, did not think of this dispensing Power which had been established by Law, when they were Providing and Guarding against that dispensing Power which had been assumed by the then King contrary to all Law. For why was the dispensing Power then claimed contrary to Law? It was because our wise Ancestors foresaw, that the giving of such a Power to the King might enable him to overturn our Constitution, and therefore they would never grant it to any that ever reigned over these Realms. There was never any Thing like it granted, till that Law was made which first saddled the People of this Nation



Nation with a Parliamentary Excise; but if a general *dispensing Power* be absolutely inconsistent with *Liberty*, surely the establishing it by Act of Parliament would not in the least alter its Nature, or diminish the Danger arising therefrom; and if a general *dispensing Power*, though established by Act of Parliament, be inconsistent with, and dangerous to the Liberties of this Nation, surely the more near that any such Power approaches to a general *dispensing Power*, the more dangerous it must always be to our Constitution; and therefore we may easily judge of the Designs of those who are for extending this *dispensing Power*, which has been established by the Laws of Excise. The more Crimes it is made to extend to, and the more Persons are made subject to it, the more nearly will it approach to that general *dispensing Power*, which is allowed by all to be inconsistent with the Liberties of the People. And this alone is a sufficient Reason for our being against all Projects for extending the Laws of *Excise*.

34. *And it is hereby further Enacted and Declared, That such and the like Allowance for any damaged or mean Tobacco, which in pursuance of an Act made in the ninth Year of the Reign of his late Majesty King George I. [intituled, An Act for enabling his Majesty to put the Customs of Great Britain, under the Management of one or more Commissions, and for the better securing and ascertaining the Duties on Tobacco, and to prevent Frauds in exporting Tobacco, and other Goods and Merchandizes, or carrying the same Coastwise] shall be cut off and separate from the sound, in order to be burnt, or otherwise publicly destroyed, as in and by the same Act is appointed to be made, shall continue in Force, for and in respect of Tobacco of the British Plantations, to be imported from and after the said 24th Day of June 1733. and shall and may from thenceforth be made by the proper Officers of his Majesty's Customs for the Time being; and on such Certificate thereof from the said Officers, as is now in use, the said Allowance shall be paid by the said Commissioners of the Inland Duty out of the Monies arising by this Act, any Thing therein contained to the contrary thereof notwithstanding.*



35. *Provided always, and it is hereby Enacted by the Authority aforesaid, That every Person who shall be appointed a Commissioner for the Duty by this Act granted, and every subordinate Officer under such Commissioners, who shall receive any Salary or Allowance in respect of his or their Office, shall, before he or they shall act in their respective Trust, take an Oath for his or their due and faithful Execution of the same according to this Act; which Oath shall and may be administred to any Commissioner, by any other Person who shall be appointed a Commissioner as aforesaid, and to the said Officers respectively by any one of the said Commissioners, or by a Justice of the Peace, who shall give to such Officer a Certificate thereof gratis.*

36. *And to the End the Duty upon Tobacco by this Act granted may be duly and certainly raised, and the same (except the necessary Charges of executing this Act) may be justly and duly brought into the Receipt of his Majesty's Exchequer, according to the true Meaning hereof; it is hereby Enacted by the Authority aforesaid, That the respective Commissioners and Officers to be appointed for managing, raising, collecting, and paying the said Duty herein before granted; and for keeping and rendering an Account of the same, shall perform their several Duties in Relation to the Premises, as to them respectively shall appertain, under such and the like Penalties and Disabilities for any Offence or Neglect therein, or for detaining, diverting, or misapplying any Part of the Monies arising by the said Duty, as are prescribed, and to be inflicted, by Virtue of an Act of Parliament made in the ninth Year of the Reign of his said Majesty King William III. [intituled, An Act for raising a Sum not exceeding two Millions, upon a Fund for Payment of Annuities after the Rate of eight Pounds per Cent. per Annum, and for settling the Trade to the East-Indies] for the like Offence or Neglect, relating to the Duties thereby granted, or referred to, or for detaining, diverting, or misapplying any Part of the Monies which were granted or appropriated by the Act of Parliament last mentioned.*

These three Sections we shall pass over, as not being of any great Concern to the Subject.



37. *And be it further Enacted by the Authority aforesaid, That no Person shall be deemed a Seller of, or Dealer in Tobacco within the Meaning of this Act, or be liable to make any such Entries, or subject to the Survey of the Officers for the said Inland-Duty on Tobacco, who shall not have in his, or her, or their Custody, at any one Time, a Quantity of Tobacco exceeding the Weight of six Pounds.*

*Observation.* This Section I do not well understand; for if a little Shop-keeper should actually sell Tobacco or Snuff by Retail, I suppose they would be obliged by the 17th and 18th Sections to enter their Shop, even though they never had at one Time a Quantity of Tobacco exceeding the Weight of *six Pounds*; and therefore I must take the Meaning of this Section to be, that if any Gentleman had carried down to his Country-House a Quantity of some favourite *London Tobacco* exceeding the Weight of *six Pounds*, he would have been deemed a Seller, and would have been obliged to have *entred his House*, or some Room therein, as a Tobacco-Shop, and must have been subject to the *Visitation* of Excise-Officers.

But suppose the Meaning of this Clause to be otherwise; suppose that it was thereby really meant, That no little Retailer of Tobacco was to have been subjected to the Laws of Excise, or to the Visitation of Excise Officers, if he had not above six Pounds in his Shop at a Time; was not this establishing an open Market for *smuggled Tobacco*? For Smugglers there would certainly have been in Tobacco, as well as there are now in Tea. Would not this have been disappointing the very End for which this *Scheme* was pretended to have been formed? And what an Injury this would have been to the *fair Trader* we may easily perceive; for it was directly putting it in the Power of the *Smugglers* to have set up a dozen little Shops in every Parish, for vending their Tobacco; which little smuggling Shops would have had a great Advantage over the *fair Trader*, because they would not only have bought their Tobacco cheaper, but would have been free from the Hardships, Expence, and Trouble, attending those that were subjected to the Laws of Excise. Thus did this monstrous *Scheme* tend to destroy the End for which it was pretended to have been proposed: From  
whence



whence we may judge, that this was not really the true End for which it was intended; but that there was a Purpose reserved *in petto*, to which it was not to have been applied till a *proper Opportunity* had offered.

38. *Provided also, and it is hereby further Enacted, That all Powers, Provisions, Pains, Penalties and Forfeitures given, made or inflicted, or by any former Act or Acts of Parliament, now in Force relating to any Offences in the unshipping or landing of Tobacco of the British Plantations, or to any Frauds or Abuses in or concerning the Exporting of the same, or Relanding thereof in Great Britain, or Landing the same in Ireland, or the Isle of Man, after it shall have been shipp'd for Exportation, or to any other Offences against the said Acts, or any of them, not hereby repealed or altered, shall continue in full Force; any Thing in this Act contained to the contrary thereof in anywise notwithstanding.*

*Observation.* This Section shews how Loath our Projector was to give up any of those useful Things called Pains, Penalties, and Forfeitures: He was for taking hold of as many New ones as he could get; but by this Clause, he shews you that he would part with none of the Old, unless in Exchange for those which were more oppressive.

39. *Provided always, and it is hereby Enacted by the Authority aforesaid, That the Monies arising by the said Inland Duty by this Act charged and imposed upon Tobacco, and all Penalties and Forfeitures arising thereby (except such Part thereof as is hereby given to the Seizures, Informers, or Prosecutors respectively) shall be appropriated, issued, and applied, and the same are hereby appropriated and made payable to the same Uses, Intents and Purposes, as the Subsidies, Duties, and Impost, hereby determined as aforesaid, were appropriated and applicable before the making of this present Act; and shall be also subject and liable to the same Redemption by Parliament, as the said Subsidies, Duties, and Impost, hereby determined, as aforesaid, were subject and liable unto.*



*Observation.* Here is a Present made by his Majesty to the Publick. All Penalties and Forfeitures, so far as they belonged formerly to the Crown are hereby given to the Publick. We must grant that from his present Majesty this would have been a Present to the Publick, if the whole Produce of the Funds appropriated to the Civil List, of which this is one, had amounted to more than eight hundred thousand *per Annum*; but if the whole Produce of those Funds did not amount Yearly to that Sum, then this would have been no Present; because the Publick stands obliged to make that yearly Sum good to his Majesty during his Life; so that what the Publick got by this Grant, must have been made good to his Majesty by the Publick in some other Way: And in his late Majesty's Reign, such a Grant would have been of no Service to the Publick in any Case, because the Surplus of the Funds appropriated to the Civil List, over and above the yearly Sum of seven hundred thousand Pounds *per Annum*, belonged in that Reign of Course to the Publick. Now indeed it is otherwise: The *Surplus*, if any, belongs to his Majesty; and if there be a *Deficiency*, the Publick is obliged to make it good.

40. *And whereas by the said Act, made in the 12th Year of the Reign of the late King Charles II. [intituled, An Act for taking away the Court of Wards and Liveries, and Tenures in Capite, and by Knights Service and Purveyance, and for settling a Revenue upon his Majesty in lieu thereof] it was Enacted, That all Forfeitures and Offences against the said Act, made and committed within the immediate Limits of the chief Office of Excise in London, should be heard, adjudged, and determined by the chief Commissioners and Governors of Excise, or the major Part of them, or by the Commissioners for Appeals and Regulating the said Duties, or the major Part of them, in case of Appeal, and not otherwise; and all such Forfeitures and Offences made and committed within all or any other the Counties, Cities, Towns, or Places within England, or the Dominion thereof, should be heard and determined by two or more of the Justices of the Peace, residing near to the Place where such Forfeitures should be made or Offences committed; and in case of Neglect or Refusal of such Justices*  
of



of the Peace, by the Space of fourteen Days next after Complaint made, and Notice thereof given to the Offender, then the Sub-commissioners, or the major Part of them, appointed for any such City, County, Town or Place, should hear and determine the same, from which Judgment of Sub-commissioners an Appeal was thereby given to the Justices of the Peace at the next Quarter-Sessions, and such other Powers and Authorities were thereby given to the said Commissioners of the Excise, Commissioners for Appeals, Justices of the Peace, and Sub-commissioners, as are herein mentioned.

41. And whereas by several other Acts now in force, the Jurisdictions, Powers and Authorities, are given to the said Commissioners of Excise, Commissioners of Appeals, two Justices of the Peace, Sub-commissioners, and Justices of the Peace in the Quarter-sessions, touching divers other Duties, Matters, and Things thereby, or by Commission granted by the Crown in pursuance of the same Acts, or some of them, subject to the Management and Direction of the Commissioners of Excise; Be it Enacted by the Authority aforesaid, That from and after the 24th Day of June, all and singular the said Jurisdictions, Powers, and Authorities, given by the said Acts, or any of them, to the said Sub-commissioners of Excise, Commissioners for Appeals, or Justices of the Peace in their Quarter-sessions, or any of them, shall cease and determine, and from thenceforth the Justices of the Courts of King's Bench and Common-Pleas, and the Barons of the Coif of the Court of Exchequer at Westminster, for the Time being, or any two or more of them, sitting at the same Time and Place, and not otherwise, shall and are hereby authorized to hear and determine all Appeals from the Judgment and Determination of the Commissioners of Excise, or Commissioners for the said Inland Duty hereby granted, as to all Matters arising within the Limits of the chief Office of Excise in London, and all Incidents relating thereto; and the Justices of Assize for the Time being, or any of them within their respective Circuits; and the Justices of the Sessions for the County Palatine of Chester for the Time being, or any one of them within the said County Palatine, and the Justices of the Great Sessions



sions in Wales, or any one of them within their respective Circuits, shall, and are, and is hereby respectively authorized, to hear and determine all Appeals from the Judgment and Determination of any Two or more Justices of the Peace, or of the Sub-commissioners of Excise, as to all Matters arising out of the Limits aforesaid, and within their said several Districts respectively, and all Incidents relating thereto; and the Barons of the Exch quer in Scotland, or any Two or more of them, shall, and are hereby authorized to hear and determine all Appeals from the Judgment and Determination of any Two or more Justices of the Peace, as to all Matters arising within any Shire, Stewartry, or Royal Burgh within that Part of Great Britain called Scotland; which said Justices and Barons, or any Two or more of them, Justices of Assize, Justices of the Sessions for the said County Palatine of Chester, and Justices of the great Sessions in Wales, or any One of them, shall, and are hereby respectively empowered, and required, in a summary Way, and without the Formality of Proceedings in Courts of Law or Equity, and with all convenient Dispatch, finally to hear and determine all such Appeals, and to affirm, reverse, or alter the Judgments, Determinations, or Decrees of the said Commissioners of Excise, Commissioners for the said Inland-Duty, Justices of the Peace, or Sub-commissioners respectively; and the said Justices and Barons, or any Two or more of them, Justices of Assize, Justices of the Sessions for the said County Palatine of Chester, and Justices of the great Sessions in Wales, or any One of them, shall and may sit when, where, and as often as he or they shall respectively think fit, with or without adjourning, and shall have and exercise the like Jurisdictions, Powers, and Authorities, to all Intents and Purposes, as by the said Acts, or any of them, were given to, and vested in the said Commissioners of Appeals, and Justices of the Peace in their Quarter-Sessions, or any of them; and his, or their respective Judgments and Determinations upon such Appeals shall be final, of which there shall be no Review, nor shall any Appeal, Writ of Error, or Certiorari, be brought to remove or reverse the same.



42. *Provided always, and be it Enacted by the Authority aforesaid, That from and after the said 24th Day of June, 1733. no Appeal from the Judgment or Determination of the Commissioners of Excise, or Commissioners for the Inland Duty, shall be admitted, unless the same be brought within three Months after such Judgment or Determination. Nor shall any Appeal be admitted from the Judgment or Determination of Two or more Justices of the Peace, or of the Sub-commissioners, unless the same be brought within six Months after such Judgment or Determination: Nor unless the Party Appellant shall have first paid down the Duties, and given such Security as is required by the said Acts, or any of them, in Cases of Appeals from the Determination of the Commissioners of Excise to the Commissioners of Appeals.*

43. *Provided always, and be it further Enacted by the Authority aforesaid, That if on the said 24th Day of June, 1733. any Appeal from any Determination of the Commissioners of Excise shall be depending before the said Commissioners of Appeals for the Time being, and then undetermined, every such Appeal, and all Proceedings thereon, shall by Virtue of this Act be transferred over, and shall be certified by the said Commissioners of Appeals, or any Two of them, to the said Justices of the Courts of King's Bench and Common Pleas, and Barons of the Coif of the Court of Exchequer, in the same Plight and Condition as they then shall stand before the said Commissioners of Appeals. And the said Justices and Barons, or any Two or more of them, shall, and are hereby impowered to hear and determine the same, with all Incidents relating thereto; and to make such Proceeding thereon, and to exercise all such Powers and Authorities touching the same, as the said Commissioners of Appeals might have done in case this Act had not been made.*

*Observation.* Now at last we come to the *Sweetener*: This is the *Vehicle* which was contrived to make us swallow with Ease this *Bitter Pill*. Here, Gentlemen, is a Remedy for all the Ills you complain of. If the Commissioners shall by Mistake do you Injustice, you are to have Redress, not by an Appeal as formerly, to Commissioners of Appeal named by the King,  
and



and removable at Pleasure, nor by an Appeal to ignorant Country Justices: No, you are now to have Redress by an Appeal to two or more of his Majesty's Judges in *Westminster-hall*, or to the Justices of Assize on their Circuits in the Country. Here is a Grand Point gained in Favour of the Subject. But let us see how this Matter would have turned out: The *Appellant* was not to have had his Appeal determined by any two of the Judges *he chose* to have applied to, but only by these two who should from Time to Time have been named *by the Crown*: So that in future Reigns it would always have been in the Power of the Crown to have pickt two out of the Twelve for this Purpose; who would have been under the *Direction* of the *Prime Minister*; and if the Appellant in such Case had happened not to be in the *good Graces* of the Minister, he would have had no great Reason to expect much Redress by his Appeal. In the Country again, if a Judge had happened to be upon the Circuit, who was *not proper* for the Purpose, it would always have been in the Power of the Commissioners of Excise, by some kind of Affidavit, to have put off the Appeal till the *next* Circuit; and thus they would have been sure to have had all material Appeals determined by a Judge *to their own Liking*. I speak only of *Times to come*; for it is not to be supposed that his *present* Majesty would ever have allowed of any such Practices.

But how were these Appeals to have been determined; The *Birth-Right* of an *Englishman*, a *fair Trial per pares* was not to have been restored to the Subject. No, the Judges were to proceed to determine the Appeal in a *summary Way*; and without the Formality of Proceedings in Courts of Law or Equity. There was to be no Jury to judge of the Credibility of the Witnesses, upon whose Evidence the Sentence or Determination of the Commissioners of Excise was founded: And as the Commissioners of Excise would always have been the Makers up of the Record, I am afraid it would but seldom have been in the Power of the Judges to have given *Redress*, even tho' they had had the strongest Inclination for so doing: They would have found every Fact proved by the *concurring Testimony* of two or three Excisemen, or Informers; and where there is no Jury, the Judges must give Credit to such an Evidence. They could  
never



never have given *Redress* but in Matters of Law: And if this Bill had passed into a Law, neither the Commissioners of Excise, nor their Masters, the Commissioners of the Treasury, would ever had Occasion to have strained a Point of Law for enabling them to *oppress* any *British* Subject.

From hence we may see what the poor Merchant or Dealer had *to hope for* from his Appeal. Let us now see what he had to fear: In the first Place he had a new Law-suit to attend, which must have diverted him from his other Business: And then if the Appeal was given against him, he could expect no *Mitigation* of the Penalties and Forfeitures he was to suffer; nor could he expect any Favour in any of his future Transactions: He must have expected to have had all the Excisemen in the Neighbourhood *let loose* upon him, and to have been visited by them at the most *unseasonable* Hours. In such Circumstances may we not conclude, that almost every Man would have submitted to the Determination of the Commissioners of Excise, and would have thought of nothing but *suing* to them for their *Favour*, in *mitigating* the Penalties and Forfeitures which he found himself drawn in to be liable unto. These would have been the unhappy Circumstances that almost every Dealer or Merchant in *England* would soon have been brought under; and whether in future Times such a Man would ever have *dared* to have given a *Vote* at Elections against a Court Candidate, we may easily judge: From whence we may see how directly this *Scheme* tended towards the *Overthrow* of our *Constitution*, by putting it in the Power of our future Kings to have always such Parliaments as would be entirely subservient to them.

44. And it is hereby further Enacted by the Authority aforesaid, That if any Person or Persons shall be sued, molested, or prosecuted for any Thing done, by Virtue or in Pursuance of this Act, such Person and Persons shall and may plead the general Issue, and give this Act and the special Matter in Evidence in his Defence: And if afterwards a Verdict shall pass for the Defendant or Defendants, or the Plaintiff shall discontinue his Action, or be Non-suited, or Judgment shall be given against him, upon Demurrer or otherwise, then such Defendant or



*Defendants shall have treble Costs to him or them awarded against such Plaintiff.*

*Observation.* I shall make no other Remark on this Section, but only that it would have been a great Encouragement to the Exciseman to be *Vexatious* to those who had fallen under their Displeasure. This Clause would have made it dangerous for the Subject to seek by Law a *Relief* against any such *Vexation*, which of Consequence would have made those Officers much more *audacious*.

This Method of terrifying his Majesty's faithful Subjects from seeking *Redress* against the Oppressions committed by his Majesty's undutiful Officers, was first introduced by the same Law which first loaded us with Excises; but then the Costs to be given were but *double*. Evil Examples seldom fail being improved: This Method of giving double Costs, was sometime after the Revolution brought into the Customs; and in the same Reign these double Costs were increased to treble; both in the Customs and Excise.

45. *And whereas by an Act of Parliament made in the 11th Year of the Reign of his late Majesty King George the First [intituled, An Act for more effectual preventing Frauds and Abuses in the Publick Revenues; for preventing Frauds in the Salt-duties, and for giving Relief for Salt used in the curing of Salmon and Codfish, in the Year One thousand Seven Hundred and Nineteen, exported from that Part of Great Britain called Scotland; for enabling the Insurance Companies to plead the general Issue in Actions brought against them; and for securing the Stamp-duties upon Policies of Insurance] It is amongst other Things Provided and Enacted, That it should and might be lawful for the Commissioners of the Inland Duties on Coffee, Tea, and Chocolate, or any two or more of them for the Time being, within the respective Jurisdiction of the said Commissioners, or Justice or Justices of the Peace, upon any Officer or Officers for the said Inland Duties, making Complaint upon Oath to such Commissioners, or Justice or Justices of the Peace respectively, that he or they did suspect any Dealers in the said Commodities not to have made true and just Entries in the Books which*  
*he,*



he, she, or they are obliged by the said Act to keep for that Purpose, of such of the said Commodities as he, she, or they from Time to Time sold, delivered out, or consumed, in which should be set forth the Causes of such Suspicion, to summon such suspected Person or Persons to appear before the said Commissioners, or Justice, or Justices of the Peace respectively, with their respective Entry-books asforesaid, to the Intent that such Commissioners, or Justice, or Justices of the Peace respectively might examine such suspected Person or Persons, or such as keep the said Books, upon his, her, or their Oaths, or Affirmation, touching the Truth of the Entries made in their said Books. And any such Dealer in Coffee, Tea, or Chocolate, who should neglect, or refuse to make such Oaths or Affirmations so appointed to be administred, being thereunto required by the respective Person or Persons who by the said Act were authorized to administer the same, or should refuse or neglect to attend such Summons as asforesaid, with his, her, or their respective Entry-Books, and be examined upon Oath as asforesaid, touching the Truth of the Entries made in their respective Entry-Books; then, and in every such Case and Cases, the Person or Persons offending therein, or either of them, should for each and every such Offence forfeit and lose the Sum of twenty Pounds.

46. And whereas the above recited Clause or Proviso hath, by Experience, been found to be inconvenient to the several Dealers in the said Commodities, and of no Advantage to the Revenue; Be it therefore Enacted by the Authority asforesaid, That from and after the said 24. Day of June, the said Clause or Proviso before recited, and every Matter and Thing therein contained, shall be, and is hereby repealed.

*Observation.* These two last Sections shew how dangerous it is to multiply Oaths, Crimes, and Penalties; they are often found to be inconvenient to the Subject, and of no Benefit, as to the End for which they were intended.



HAVING now, my Countrymen, gone through this *famous* Bill, and laid before you all the Hardships and Dangers which the Merchants and Dealers in Tobacco would have been thereby exposed to, I must now leave it to you to consider, what Regard would be had by the Gentlemen who *foresaw* those Evils, and yet voted for this Bill, to the *Liberties* and *Properties* of their Fellow-subjects, upon any other Occasion. Is it not much to be feared the same Arguments may prevail with the same Men for subjecting every Man in the Kingdom to the *arbitrary* Laws of Excise, which lately prevailed with them for doing all that was in their Power to subject the Dealers in Tobacco to those dangerous Laws? If you have any Spirit of *Liberty* left amongst you, surely it must appear upon this Occasion, when the same Men are applying to you for a Renewal of that Trust which they have so grossly abused.

Let not those who are no Dealers in Tobacco or in Wine, imagine that they are unconcerned in the present Question.

*Tum tua Res agitur Paries cum proximus ardet.*

When your Neighbour's House is on Fire, have a Care of your own.

I hope you will all fix in your Minds what I have laid down in my Introduction, that the most effectual Way to establish *arbitrary* Power in this Country, is to have always a Parliament *dependent* upon the Crown. And that the only proper Way for attaining this End, is for the Crown to get into its own Hands the *absolute* Disposal of a great deal of Money, of many Places and Preferments; and of a vast Number of Pains and Penalties. Every Thing then that tends towards increasing the Power of the Crown, with Respect to any of these three Particulars, is a Step towards *arbitrary* Power; and it is evident to a Demonstration that this late *Excise Scheme* would have increased the Power of the Crown, with Respect to every one of the three.

First, as to the Money at the Disposal of the Crown. If it be true what the Advocates for the Scheme advanced, it would have brought in *yearly* five hundred thou-



thousand Pounds more than ever was brought in before by the Duties on Wine and Tobacco: By which not only the Civil List Revenue must have got an Addition of about eighty thousand Pounds yearly, but a yearly Sum of four hundred and twenty thousand Pounds would have been established for ever, for the Current Service of the Year, both which might have been of most dangerous Consequence in *future Reigns*. However this Danger was not, I believe, much to be dreaded, because I am persuaded that the publick Revenue would not thereby have received any such Increase. I doubt if it would have received any. But my Doubts as to this Particular, do not make the Argument the less strong against those who were the Supporters of the Scheme.

But as to the other two Points, especially the last, the Power of the Crown would have been *prodigiously increased*. As to Places and Preferments, it was granted by the Promoters of the Scheme, that there must have been an Addition of at least an hundred and twenty six Excise-Officers, besides Warehouse-keepers. Considering the vast Numbers of Dealers in Tobacco and in Wine, I am very far from thinking that this Additional Number of Officers would have been sufficient; but granting that it had; it is computed that there are in *London* fifty Importers of Tobacco, every one of whom has from one to ten Warehouses at a Time: Allowing them then to have five Warehouses each; and considering that they must be often in these Warehouses, and that they or their Servants must sometimes be in *two or three* at a Time, there could not have been allowed less than *three* Warehouse-keepers to every Importer, so that there must have been at least an hundred and fifty Excise Warehouse-keepers in *London*: and if we allow but one third more for all the Out-ports, there must have been two hundred Warehouse-keepers in *Great Britain* for this Article of Tobacco only: But as there is a much greater Number of Importers of Wine than there are of Tobacco; and as Wine Merchants and their Coopers must be much oftner and longer at a Time in their Cellars, than the Tobacco Importers are in their Warehouses, we may allow that the Number of Excise Warehouse-keepers or Cellar-keepers for Wine must have been double the Number of those allowed for Tobacco, that



is to say, four hundred, which, with the two hundred Warehouse keepers allowed for Tobacco, and one hundred and twenty six Additional Excisemen, would have been an Addition of seven hundred and twenty six *new* Places and Preferments at the Disposal of the Crown.

Then as to the Pains and Penalties at the sole Disposal of the Crown, that is to say, such as the Crown might have dispensed with, in whole or in Part, every Man must grant that the Power of the Crown would have been vastly *extended*. I believe after perusing the foregoing Bill and the Observations made thereupon, it will be granted, that it would have always been in the Power of the Commissioners of Excise to have ruined any Tobacco Dealer in *England*, or at least to have made his Business so uneasy to him and so dangerous, that he could not have carried it on with any Advantage; from whence we must conclude, that the Generality, we may say, every one of the Tobacco Dealers in *England* must have been *Slaves* to the Administration, if ever the Powers granted by this Law should have been turned towards making the Subjects pliable to the Prime Minister, which we have indeed no Reason to apprehend under his Majesty's wise Government, but we do not know what might hereafter have happened; and it is certainly inconsistent with our Constitution to create by one Law thirty thousand Slaves for the Purpose of any future Administration; I say thirty thousand, for there are at least that Number of Dealers in Tobacco in *Great Britain*, there being above ten thousand Parishes, and considering the vast Number of Tobacco Shops we see in every City, Borough and Village in *England*, I am sure I do not exceed in computing three Tobacco-Shops in every Parish; and the creating of such Slaves is of the more dangerous Consequence to our Constitution, because that most of them are Voters for Members of Parliament.

Consider the Power that is already vested in the Crown. Consider the Power that instigated that unfortunate Prince King *James II.* to form a *Scheme for overturning* both the Liberties and Religion of this Nation at once. Happy was it for us that he was a *Bigot*. Happy was it for us that he joined *the two* together; for if he had declared himself a Protestant, and left Religion out of the Question, his Plot against our  
Liber-



Liberties might have been *fatally* successful ; yet the whole publick Revenue *in his Time* did not amount to above one *third* of what it at present amounts to. And as to Places and Preferments, the Number of Officers both in the Customs and Excise, were *then* far short of the Number they *now* consist of. Besides we had then no great Army established by Law, nor any Half pay Officers. We had no Garrisons at *Gibraltar* or *Port mahon*, nor half the Number or Value of Places to be disposed of in the *West-Indies*. And as to Pains and Penalties at the sole Disposal of the Crown, I only desire my Readers to peruse the Statutes relating to the collecting of the Revenue, made since the Revolution, and reflect that a Pain, Penalty, or Forfeiture which a Prime Minister may prosecute for, or dispense with as he pleases, is just as effectual for securing the *Obedience* of the unfortunate Person subject thereto, as if the Publick were to allow the Minister actually to give so much Money for securing that Man's *Vote* and *Interest* upon all Occasions. I must tell you, Gentlemen, it is much more effectual ; for a Man of Honour may be engaged by the Favour of a *Noli Prosequi*, a *Pardon*, or a *Mitigation* ; but no Man of Honour will accept of a downright Bribe in *ready Money*.

I have so good an Opinion of my Countrymen, that I believe even this Bill's passing into a Law, would not in Time to come have made the Government *absolutely* certain of excluding all *troublesome* Members from the House of Commons ; but the Crown being once *secured* of having always a Majority in that House, if an Ambitious and artful Prince had ever come to mount the Throne, he might easily have got two or three more such Bills passed, which would have secured him and his Successors *for ever*, against having any one Man in the House of Commons, who durst *find the least Fault* with any Part of his Conduct. The subjecting of Sugar to the Laws of Excise was, it is said, under Consideration among some Men, even when this Scheme was conceived, and was then put off, only because it was deemed to be too much at once ; but the subjecting of this Commodity, and every Commodity for which there are now any Customs paid, to such Laws, would soon have been a certain Consequence of the Success of the late Bill. And if that  
had



had been found not to be sufficient for making the *Prime Minister* in future Reigns perfectly so *easy*, we may conclude that the same sort of Genius which *projected* this Tobacco Bill, in order to prevent the Frauds in the Tobacco Trade, would soon have *found out* that there were a great many Frauds committed in the Excise upon Ale and Beer, and that therefore it was necessary to subject Beer, Ale, Cyder, &c. to *Warehousing Permits*, and the Visitation of Officers, even with respect to every private House that took in above *six Gallons* of small Beer at a Time. By this Method every *private House* in *England* would have been subjected to a Visitation from the Officers of Excise, even without an Affidavit or Constable; and all Ranks of People in *England* would have been subjected to the Pains, the Penalties, and the Laws of Excise.

Such a Government as this we must suppose to be always in want of Money, and hunting after new Ways and Means; and as our Parliaments would *always* have been *ready* to have *Consented* to whatever was proposed by those in the Administration; we may suppose that the *same Spirit*, which of two Taxes always chuses that which maintains the *greatest* Number of Officers, and costs the Publick *most* in collecting, the *same sort of Necessity* which has already Taxed that with which we *season* both our *Bread* and our *Meat*, would then have *taxed* both our *Bread* and our *Meat*. And we may depend on it, that all new Taxes in such a Case would have been laid on by way of Inland-Duty. Then should we have seen the Exciseman *prowl*ing over the Fields of the Farmer, to take an Account of what fat Cattle, Sheep, or Hogs he had fit for the Market; entering into his Barns and his Granaries to take an *Account* of what was there lodged, and taking the *Guage* of his Stacks of Corn and his Ricks of Hay. Then should we have seen the Farmer running to one *Permit-Office* for Permits to carry his fat Cattle, his Sheep or his Hogs to Market; his Wife running to another *Office*, for Permits to carry her Butter, her Eggs, or her Poultry to Market, and his Servant perhaps sent to a *Third* for a Permit to carry so much Hay or Oats to a Customer in Town.

These, my Countrymen, would in some future Reign have been the certain Consequences, if the late Excise Scheme had been agreed to. And therefore I may  
justly



justly say; Happy was it for you that it was proposed in the Reign of a *Good and Wise King*, who never will countenance *such Schemes*, nor lend *the Aid* of Royal Power towards making them *successful*. Happy was it for you, that it happened to be brought in towards *the End* of a *Septennial* Parliament; happy was it for you, that there was at that Time a *Sett* of *so worthy Magistrates*, more particularly *so worthy a Lord Mayor* at the Head of the Affairs of the City of *London*; Happy was it for you that there were many *brave Men* among our *Nobles*; for notwithstanding all your *Remonstrances*, this *Scheme*, this Plan of Arbitrary Power, was *several Times* approved of by a *Majority* of your Representatives. Far be it from me to accuse such a Body of Men of downright Perfidy. But I must say, that whoever viewed it in the Light I do, and yet voted in Favour of it for some *Selfish* End, was a *Betrayer* of Mankind, a *Betrayer* of his Country, and a *Betrayer* of those who had put their Trust in him. Such, if any such there were, do, I hope by this Time heartily Repent. And I hope that all those who were really imposed on, will be more cautious in Time to come; and that by their *Conduct* in next Session of Parliament will atone for this *Mistake*: For unless they then shew some very *evident* Signs of Repentance or Amendment, they cannot expect that their Countrymen will again entrust them with the Guardianship of the *Liberties* of the People: Even they themselves must in their Consciences be convinced, that the putting *such a Trust* in them again is wrong, and that whoever contributes thereto is a most *abject Slave*, and a most *profligate Betrayer* of his Country.

Thank God, the Contriver of this Scheme, whoever he may be, has been so far disappointed, that I hope it will do us a Service; I hope it will *awaken* that *ancient* Spirit which has always been the Guardian of our Liberties; for to me it really seems as if the *Genius* of *England* had been so much tired with the Fatigue of Restoring and Establishing our Liberties by the late Glorious Revolution, that he soon after *fell asleep*; I hope he is roused again. I hope my Readers are all convinced, that from henceforth every *Addition* of Power to the Crown, will be a Step towards *giving up* the Liberties of the People; and that therefore in all *future Elections* the People will be aware of trusting too much to those who are apt to be too *Complaisant* to the



Crown; which all those generally will be, who are employed in, or *depending* upon, the Administration. The proper End of Parliaments is to be a check upon our Ministers of State, and that *End* must be destroyed, if the *Majority* of the Members be always such as are *entirely* dependent upon them. If this Nation should ever unfortunately happen to be in *such a Condition*, we may then expect to see *Sham Inquiries* yearly set up, and both Houses of Parliament declaring themselves fully *satisfied with Accounts* which no Man in a private Capacity could pretend to understand.

I hope, I shall never hear more of *Whig* or *Tory*, of *High-Church* or *Low-Church* in this Kingdom: I hope that none of us who pretend to be Christians, will ever have so little Charity towards one another; and that all Men will put Religion out of the Question, when the *Liberties* of the Country come to be in Dispute. From the Nature of our Constitution we may most naturally infer, that in all *future Times* some Ministers of State will be now and then grasping at more Power than they ought to have. This has always been the Case in all *limited Monarchies*; and therefore in all such Governments no other Party ought ever to be heard of, no Manner of Distinction ought ever to be introduced, but that of the *Court* and *Country* Party; and all those who shall ever be of Opinion that the *Court* is forming Designs against the Liberties of their *Country*, ought to rank themselves with the *Country* Party, let their Way of thinking as to Religion be what it will; more especially those who happen to be of a Religion *different* from that established by Law; for *Persecution* is a necessary Consequence of *arbitrary Power*.

I think I have now said enough to convince every Man, that the late *Excise Scheme* was not a *very good One*; and hope I have said enough to direct all *honest Men* how to act, so as to prevent any such *Schemes* from being ever offered hereafter; and here, I shall only add, that as you now behave, so shall it be unto you, and unto those that come after you. If you follow the Example of your *Forefathers*, your *Posterity* will bless you. If you do otherwise, your *latest Posterity* will have Reason to curse you, and all *future Generations* will surely look with *Indignation* and *Contempt* upon all who were the *Representatives* of the great Families in *Britain* in One thousand seven hundred and —











