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Sect. IV. Manner of levying taxes

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lous country, like Holland; because the expence of collecting is but a trifle, compared with the sums collected. But in a country thinly peopled, such taxes are improper; because the expence of collecting makes too great a proportion of the sums collected: in the highlands of Scotland, the excise on ale and spirits defrays not the expence of levying; the people are burdened, and the government is not supported.

A lottery is a sort of tax different from any that have been mentioned. It is a tax, of all the most agreeable, being entirely voluntary. An appetite for gaming, inherent even in savages, prompts multitudes to venture their money in hopes of the highest prize; tho' they cannot altogether hide from themselves the inequality of the play. But lucky it is, that the selfish passions of men can be made subservient to the public good. Lotteries however produce one unhappy effect: they blunt the edge of industry, by directing the attention to a more compendious method of gain. At the same time, the money acquired by a lottery, seldom turns to account; for what comes without trouble, goes commonly without thought.

#### S E C T. IV.

##### MANNER OF LEVYING TAXES.

**T**O avoid the rapacity of farmers, a mild government will, in most cases, prefer management; i. e. it will levy taxes by officers appointed for that purpose. Montesquieu (*a*) has handled that point with his usual sprightly elegance.

(*a*) L'Esprit des loix, liv. 13. ch. 19.

Importation-



Importation-duties are commonly laid upon the importer before the cargo is landed, leaving him to add the duty to the price of the goods; and the facility of levying, is the motive for preferring that method. But is it not hard, that the importer should be obliged to advance a great sum in name of duty, before drawing a shilling by the sale of his goods? It is not only hard, but grossly unjust: for if the goods perish without being sold, the duty is lost to the importer; he has no claim against the public for restitution. This has more the air of despotism than of a free government. Would it not be more equitable, that the goods should be lodged in a public warehouse, under custody of revenue-officers, the importer paying the duty as goods are sold? According to the present method, the duty remains with the collector three years, in order to be repaid to the importer, if the goods be exported within that time: but by the method proposed, the duty would be paid to the treasury as goods are sold, which might be within a month from the time of importation, perhaps a week; and the treasury would profit, as well as the fair trader. There are public warehouses adjoining to the customhouse of Bourdeaux, where the sugars of the French colonies are deposited, till the importer finds a market; and he pays the duty gradually as sales are made. It rejoices me, that the same method is practised in this island with respect to some foreign articles necessary in our trade with Africa: the duty is not demanded till the goods are shipped for that continent. It is also put in practice with respect to foreign salt, and with respect to rum imported from our sugar-colonies.

Beside the equity of what is here proposed, which relieves the importer from advance of money, and from risk, many other advantages would be derived from it. In the first place, the merchant, having no occasion to reserve any portion of his capital for answering the duty, would be enabled to commence trade with a  
small



small stock, or to encrease his trade if his stock be large: trade would flourish, and the public revenue would encrease in proportion. Secondly, It would lessen smuggling. Many a one who commences trade with upright intention, is tempted to smuggle for want of ready money to pay the duty. Thirdly, This manner of levying the duty, would not only abridge the number of officers, but remove every pretext for claiming discount on pretence of leakage, samples, and the drying or shrinking of goods. In the present manner of levying, that discount must be left to the discretion of the officer: a private understanding is thus introduced between him and the merchant, hurtful to the revenue, and destructive to morals. Fourthly, The merchant would be enabled to lower his prices, and be forc'd to lower them by having many rivals; which at the same time would give access to augment importation-duties, without raising the price of foreign commodities above what it is at present. But the capital advantage of all would be, to render in effect every port in Britain a free port, enabling English merchants, many of whom have great capitals, to outstrip foreigners in what is termed *a commerce of speculation*. This island is well situated for such commerce; and were our ports free, the productions of all climates would be stored up in them, ready for exportation when a market offers; an excellent plan for encreasing our shipping, and for producing boundless wealth.

