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Sect. VI. Examination of British taxes.

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S E C T. VI.

EXAMINATION OF BRITISH TAXES.

T Here is no political subject of greater importance to Britain, than the present: a whole life might be profitably bestow'd on it, and a large volume. My part is only to suggest hints; which will occur in considering taxes with regard to their effects. And in that view, they may be commodiously distinguished into five kinds. First, Taxes that encrease the public revenue, without producing any other effect, good or bad. Second, Taxes that encrease the public revenue; and are also beneficial to manufactures and commerce. Third, Taxes that encrease the public revenue; but are hurtful to manufactures and commerce. Fourth, Taxes that are hurtful to manufactures and commerce, without encreasing the public revenue. Fifth, Taxes that are hurtful to manufactures and commerce; and also lessen the public revenue. I proceed to instances of each kind.

The land-tax is an illustrious instance of the first kind: it produces a revenue to the public, levied with very little expence: and it hurts no mortal; for a landholder who pays for having himself and his estate protected, cannot be said to be hurt. The duty on coaches is of the same kind. Both taxes at the same time are agreeable to sound principles. Men ought to contribute to the public revenue, according to the benefit that protection affords them: a rich man requires protection for his possessions, as well as for his person, and therefore ought to contribute largely: a poor

poor man requires protection for his person only, and therefore ought to contribute very little.

A tax on foreign luxuries is an instance of the second kind. It encreases the public revenue: and it greatly benefits individuals; not only by restraining the consumption of foreign luxuries, but by encouraging our own manufactures of that kind. Britain enjoys a monopoly of coal exported to Holland; and the duty on exportation is agreeable to sound policy, being paid by the Dutch. This duty is an instance of the second kind: it raises a considerable revenue to the public; and it enables us to cope with the Dutch in every manufacture that employs coal, such as dying, distilling, works of glass and of iron. And these manufactures in Britain, by the dearth of labour, are entitled to some aid. A tax on horses, to prevent their increase, would be a tax of the same kind. The incredible number of horses used in coaches and other wheel-carriages, has raised the price of labour, by doubling the price of oat-meal, the food of the labouring poor in many parts of Britain. The price of wheat is also raised by the same means; because the vast quantity of land employ'd in producing oats, leaves so much the less for wheat. I would not exempt even plough-horses from the tax; because in every view it is more advantageous to use oxen *. So little regard is paid to these considerations,

* They are preferable for husbandry in several respects. They are cheaper than horses: their food, their harness, their shoes, the attendance on them, much less expensive; and their dung much better for land. Horses are more subject to diseases, and when diseased or old are totally useless; upon which account, a stock of horses for a farm, must be renewed at least every ten years; whereas a stock of oxen may be kept entire for ever without any new expence, as they will always draw a full price when fatted for food. Nor is a horse more docile than an ox: a couple of oxen in a plough, require not a driver more than a couple of horses. The Dutch at the Cape of Good Hope plough with oxen; and exercise them early to a quick



rations, that a coach, whether drawn by two horses or by six, pays the same duty.

As to the third kind, I am grieved to observe, that we have many taxes more hurtful to individuals than advantageous to the public revenue. Multiplied taxes on the necessaries of life, candle, soap, leather, ale, salt, &c. raise the price of labour, and consequently of manufactures. If they shall have the effect to deprive us of foreign markets, which we have reason to dread, depopulation and poverty must ensue. The salt-tax in particular is more out of rule than any of the others mentioned: with respect to these, the rich bear the greatest burden, being the greatest consumers; but the share they pay of the salt-tax is very little, because they never touch salt provisions. The salt-tax is still more absurd in another respect, salt being a choice manure for land. One would be amazed to hear of a law prohibiting the use of lime as a manure: he would be still more amazed to hear of the prohibition being extended to salt, which is a manure much superior: and yet a heavy tax on salt, which renders it too dear for being used as a manure, surprises no man. But the mental eye, when left without culture, resembles that of the body: it seldom perceives but what is directly before it: inferences and consequences go far out of sight. Many thousand quarters of good wheat have been annually withheld from Britain by the salt-tax. What the

pace, so as to equal horses both in the plough and in the waggon. The people of Malabar use no other animal for the plough nor for burdens. About Pondichery no beasts of burden are to be seen but oxen. The vast increase of horses of late years for luxury as well as for draught, makes a great consumption of oats. If in husbandry oxen only were used, which require no oats, many thousand acres would be saved for wheat and barley. But the advantages of oxen would not be confined to the farmer. Beef would become much cheaper to the manufacturer, by the vast addition of fat oxen sent to market; and the price of leather and tallow would fall; a national benefit, as every one uses shoes and candles.

treasury



treasury has gained, will not amount to the fiftieth part of that loss. The absurdity of with-holding from us a manure so profitable, has at last been discovered; and remedied in part, by permitting English foul salt to be used for manure, on paying four pence of duty per bushel (a). Why was not Scotland permitted to taste of that bounty? Our candidates, it would appear, are more solicitous of a seat in parliament, than of serving their country when they have obtained that honour.

The window-tax is more detrimental to the common interest than advantageous to the public revenue. In the first place, it promotes large farms in order to save houses and windows; whereas small farms tend to multiply a hardy and frugal race, useful for every purpose. In the next place, it is a discouragement to manufactures, by taxing the houses in which they are carried on. Manufacturers, in order to relieve themselves as much as possible from the tax, make the whole side of their house a single window; and there are instances where in three stories there are but three windows. The tax, at the same time, is imposed with no degree of equality: a house in a paucity village that affords not five pounds of yearly rent, may have a greater number of windows than one in London rented at fifty. In this respect it runs counter to sound policy, by easing the rich, and burdening the poor. The same objection lies against the plate-tax. It is not indeed hurtful to manufactures and commerce: but it is hurtful to the common interest; because plate converted into money may be the means of saving the nation at a crisis, and therefore ought to be encouraged, instead of being loaded with a tax. On pictures imported into Britain, a duty is laid in proportion to the size. Was there no intelligent person at hand, to inform our legislature, that the only means to rouse a genius for painting, is

(a) 8^o Geo. III. cap. 25.



to give our youth ready access to good pictures? Till these be multiplied in Britain, we never shall have the reputation of producing a good painter. So far indeed it is lucky, that the most valuable pictures are not loaded with a greater duty than the most execrable. Fish, both salt and fresh, brought to Paris, pay a duty of 48 *per cent.* by an arbitrary estimation of the value. This tax is an irreparable injury to France, by discouraging the multiplication of seamen. It is beneficial indeed in one view, as it tends to check the growing population of that great city.

Without waiting to rummage the British taxes for examples of the fourth kind, I shall present my reader with a foreign instance. In the Austrian Netherlands, there are inexhaustible mines of coal, the exportation of which would make a considerable article of commerce, were it not absolutely barred by an exorbitant duty. This absurd duty is a great injury to proprietors of coal, without yielding a farthing to the government. The Dutch many years ago offered to confine themselves to that country for coal, on condition of being relieved from the duty; which would have brought down the price below that of British coal. Is it not wonderful, that the proposal was rejected? But ministers seldom regard what is beneficial to the nation, unless it produce an immediate benefit to their sovereign or to themselves. The coal-mines in the Austrian Netherlands being thus shut up, and the art of working them lost, the British enjoy the monopoly of exporting coal to Holland.

The duty on coal water-born is an instance of the fifth kind. A great obstruction it is to many useful manufactures that require coal; and indeed to manufactures in general, by increasing the expence of coal, an essential article in a cold country. Nay, one would imagine, that it has been intended to check population; as poor wretches benumbed with cold, feel little of the carnal appetite. It has not even the merit of adding much to the public revenue;



venue; for, laying aside London, it produces but a mere trifle. But the peculiarity of this tax, which intitles it to a conspicuous place in the fifth class, is, that it is not less detrimental to the public revenue than to individuals. No sedentary art nor occupation, can succeed in a cold climate without plenty of fuel. One may at the first glance distinguish the coal-countries from the rest of England, by the industry of the inhabitants, and by plenty of manufacturing towns and villages. Where there is scarcity of fuel, some hours are lost every morning; because people cannot work till the place be sufficiently warmed, which is especially the case in manufactures that require a soft and delicate finger. Now, in many parts of Britain which might be provided with coal by water, the labouring poor are deprived of that comfort by the tax. Had cheap firing encouraged these people to prosecute arts and manufactures; it is more than probable, that at this day they would be contributing to the public revenue by other duties, much greater sums than are drawn from them by the duty on coal. At the same time, if coal must pay a duty, why not at the pit, where it is cheapest? Is it not an egregious blunder, to lay a great duty on those who pay a high price for coal, and no duty on those who have it cheap? If there must be a coal-duty, let water-born coal at any rate be exempted; not only because even without duty it comes dear to the consumer, but also for the encouragement of seamen. For the honour of Britain this duty ought to be expunged from our statute-book, never again to show its face. Great reason indeed there is for continuing the duty on coal consumed in London; because every artifice should be put in practice, to prevent the increase of a head, that is already too large for the body, or for any body. Towns are unhealthy in proportion to their size; and a great town like London is a greater enemy to population than war or famine.

S E C T.

