

of subjects, "there must be," says † a very learned author, "some proportion between the impost and the value of the commodity; wherefore there ought not to be an excessive duty upon merchandizes of little value. There are countries in which the duty exceeds seventeen or eighteen times the value of the commodity. In this case the Prince removes the illusion. His subjects plainly see they are dealt with in an unreasonable manner, which renders them most exquisitely sensible of their slavish situation." From hence it appears, that subjects may be ground down into misery by this sort of taxation, as well as by the former. They will be as much impoverished, if their money is taken from them in this way as in the other; and that it will be taken, may be more evident, by attending to a few more considerations.

THE merchant or importer, who pays the duty at first, will not consent to be so much money out of pocket. He therefore proportionably raises the price of his goods. It may then be said to be a contest between him and the person offering to buy, who shall lose the duty. This must be decided by the nature of the commodities, and the purchaser's demand for them. If they are mere luxuries, he is at liberty to do as he pleases, and if he buys, he does it voluntarily: But if they are absolute *necessaries*, or *conveniences*, which use and custom have made requisite for the comfort of life, and which he is not permitted, by the power imposing the duty, *to get elsewhere*, there the seller has a plain advantage, and the buyer *must* pay the duty. In fact, the seller is nothing less than a collector of the tax for the power that imposed it. If these duties then are extended to the necessaries and conveniences of life in general, and enormously encreased, the people must at length become indeed "most exquisitely sensible of their slavish situation." Their happiness therefore entirely depends on the moderation of those who have authority to impose the duties.

I SHALL now apply these observations to the late act of parliament. Certain duties are thereby imposed on paper and glass, imported into these colonies. By the laws of *Great-Britain* we are prohibited to get these articles from any other part of the world. We cannot at present, nor for many years to come, tho' we should apply ourselves to these manufactures with the utmost industry, make enough ourselves for our own use. That paper and glass are not only convenient, but absolutely necessary for us, I imagine very few will contend. Some perhaps, who think mankind grew wicked and luxurious, as soon as they found out another way of communicating their sentiments than by speech, and another way of dwelling than in caves, may advance so whimsical an opinion. But I presume no body will take the unnecessary trouble of refuting them.