impoſed upon the importation of goods ncceſſarily raiſes their price above what they might otherwiſe have been fold for, a temptation is preſented to import the com­modity clandeſtinely and to evade the duty. Many perſons, prompted by the hopes of gain, and considering the violation of a poſitive law of this nature as in no reſpect criminal (an idea in which they have been en­couraged by a great part of the community, who make no scruple to purchaſe ſmuggled goods), have engaged in this illicit trade. It was impoſſible that government could permit this practice, which is highly injurious to the fair trader, as the smuggler is enabled to underſell him, while at the ſame time he impairs the national re­venue, and thus wholly deſtroys the end for which theſe duties were appointed. Such penalties are therefore in­flicted as it was thought would prevent ſmuggling.

Many laws have been made with this view. If any goods be shipped or landed without warrant and preſence of an officer, the veſſel ſhall be forfeited, and the wharfinger ſhall forfeit L. 100, and the maſter or ma­riner of any ſhip inward bound ſhall forfeit the value of the goods : and any carman, porter, or other aſſiſting, ſhall be committed to gaol, till he find ſurety of the good behaviour, or until he ſhall be diſcharged by the court of exchequer ( 13 & 14 C. 11, c. 11. ) If goods be relanded after drawback, the veſſel and goods ſhall be forfeited ; and every perſon concerned therein ſhall forfeit double the value of the drawback (8 An. c. 13.) Goods taken in at ſea ſhall be forfeited, and alſo the veſſel into which they are taken ; and every perſon con­cerned therein ſhall forfeit treble value (9 G. II. c. 35.) A veſſel hovering near the coaſt ſhall be forfeited, if under 50 tons burden ; and the goods ſhall alſo be for­feited, or the value thereof ( 5 G. III. c. 43.) Perſons receiving or buying run goods ſhall forfeit L. 20 (8 G. c. 18.) A concealer of run goods ſhall forfeit treble value (8 G. c. 18.) Offering run goods to ſale, the ſame ſhall be forfeited, and the perſon to whom they are offered may ſeize them ; and the perſon offering them to ſale ſhall forfeit treble value (11G. c. 30.) A porter or other perſon carrying run goods ſhall forfeit treble value (9 G. II. c. 35.) Perſons armed or disguiſed carrying run goods ſhall be guilty of felony, and tranſported for ſeven years (8 G. c. 18. 9 G. II.

c. 35. )

But the laſt ſtatute, 19 G. II. c. 34. is for this pur­poſe *instar omnium ;* for it makes all forcible acts of ſmuggling, carried on in defiance of the laws, or even in diſguiſe to evade them, felony without benefit of cler­gy : enacting, that if three or more perſons ſhall aſsemble, with fire-arms or other offensive weapons, to aſſiſt in the illegal exportation or importation of goods, or in reſeuing the ſame after ſeizure, or in reſcuing of­fenders in cuſtody for ſuch offences ; or ſhall paſs with ſuch goods in diſguiſe ; or ſhall wound, ſhoot at, or aſſault, any officers of the revenue when in the execution of their duty ; such perſons ſhall be felons, without the benefit of clergy.

When we conſider the nature, and ſtill more the hi­ſtory, of mankind, we muſt allow that the enacting of ſevere penal laws is not the way to prevent crimes. It were indeed much to be wiſhed that there were no ſuch thing as a political crime ; for the generality of men, but eſpecially the lower orders, not diſcerning the pro­

priety or utility of ſuch laws, conſider them as oppressive and tyrannical, and never hesitate to violate them when they can do it with impunity. Inſtead therefore of puniſhing ſmugglers, it would be much better to re­move the temptation. But the high duties which have been impoſed upon the importation of many different forts of foreign goods, in order to diſcourage their consumption in Great Britain, have in many caſes ſerved only to encourage ſmuggling ; and in all caſes have re­duced the revenue of the cuſtoms below what more mo­derate duties would have afforded. The ſaying of Dr Swift, that in the arithmetic of the cuſtoms two and two, inſtead of making four, make ſometimes only one, holds perfectly true with regard to ſuch heavy duties, which never could have been impoſed, had not the mer­cantile ſyſtem taught us, in many caſes, to employ tax­ation as an inſtrument, not of revenue, but of monopoly.

The bounties which are ſometimes given upon the exportation of home produce and manufactures, and the drawbacks which are paid upon the re-exportation of the greater part of foreign goods, have given occaſion to many frauds, and to a species of ſmuggling more deſtructive of the public revenue than any other. In or­der to obtain the bounty or drawback, the goods, it is well known, are ſometimes ſhipped and ſent to ſea, but ſoon afterwards clandeſtinely relanded in ſome other part of the country.

Heavy duties being impoſed upon almoſt all goods imported, our merchant importers ſmuggle as much, and make entry of as little as they can. Our merchant- exporters, on the contrary, make entry of more than they export ; ſometimes out of vanity, and to paſs for great dealers in goods which pay no duty ; and ſometimes to gain a bounty or a drawback. Our exports, in conſequence of theſe different frauds, appear upon the cuſtomhouſe books greatly to overbalance our im­ports ; to the unſpeakable comfort of thoſe politicians who meaſure the national proſperity by what they call the balance of trade.

SMUT, in huſbandry, a diſeaſe in corn, when the grains, inſtead of being filled with flour, are full of a {linking black powder. See Wheat.

SMYRNA, or Ismir, at preſent the largeſt and richeſt city of Asia Minor, is ſituated in north latitude 38⁰ 28', and in E. Long. 27⁰ 25' from Greenwich, and about 183 miles weſt by ſouth of Conſtantinople. The town extends along the ſhore about half a mile on a gentle declivity. The houſes of the Engliſh, French, and Dutch confide are handſome ſtructures; theſe, with moſt of thoſe occupied by the Chriſtian merchants, are washed on one side by the ſea, forming a ſtreet named *Frank-street,* from its being ſolely inhabited by European Chriſtians. In the year 1763 the whole of this quarter was conſumed by fire : the loſs ſuſtained by this cala­mity in merchandiſe was eſtimated at a million and a half of Turkish dollars, or near L. 200,000 Sterling. The port is one of the fineſt of the Levant, it being able to contain the largeſt fleet ; and indeed there are ſeldom in it fewer than 100 ſhips of different nations.

A caſtle ſtands at its entrance, and commands all the ſhipping which sail in or out. There is likewiſe an old ruinous caſtle, near a mile in circumference, which ſtands in the upper part of the city, and, according to tradi-