eaſily as if it were brandy, but goes out the moment the ſkins are all covered.

They repeat this operation as often as the ſkins rise above the water ; and when they have done riſing they take them out, lay them on the wooden leg, the fleſhy side outwards, and paſs the knife over them to ſcrape off the bran.

Having thus cleared them of the bran, they lay the ſkins in a large baſket, and load them with huge ſtones to pro­mote their draining : and when they have drained ſufficiently, they give them their feeding ; which is performed after the manner following :

For 100 of large ſheep ſkins, and for ſmaller in propor­tion, they take eight pounds of alum and three of ſea-ſalt, and melt the whole with water in a vessel over the fire, pour­ing the ſolution out, while yet lukewarm, into a kind of trough, in which is twenty pounds of the fineſt wheat-flower, with the yolks of eight dozen of eggs; of all which is formed a kind of paſte, a little thicker than children’s pap ; which, when done, is put into another vessel, to be uſed in the fol­lowing manner.

They pour a quantity of hot water into the trough in which the paſte was prepared, mixing two ſpoonfuls of the paſte with it ; to do which they uſe a wooden ſpoon, which contains just as much as is required for a dozen of ſkins : and when the whole is well diluted, two dozen of the ſkins are plunged into it ; but they take care that the water be not too hot, which would ſpoil the paſte and burn the ſkins.

After they have lain ſome time in the trough they take them out, one after another, with the hand, and ſtretch them out ; this they do twice : and after they have given them all their paſte, they put them into tubs, and there full them afreſh with wooden peſtles.

Then they put them into a vatt, where they are ſuffered to lie for five or six days, or more ; then they take them out in fair weather, and hang them to dry on cords or racks: and the quicker they are dried the better ; for if they be too long a drying, the ſalt and alum within them are apt to make them rise in a grain, which is an essential fault in this kind of dreſſing.

When the ſkins are dry, they are made up into bundles, and just dipt in fair water, and taken out and drained : they are then thrown into an empty tub ; and after having lain ſome time are taken out and trampled under foot.

Then they draw them over a flat iron inſtrument, the top of which is round like a battledore, and the bottom fixed into a wooden block to ſtretch and open them ; and having been opened, they are hung in the air upon cords to dry ; and being dry, they are opened a ſecond time, by paſſing them again over the same inſtrument.

In the laſt place, they are laid on a table, pulled out, and laid ſmooth, and are then fit for ſale.

TAX *(Taxa,* from the Greek ταζις i. e. *ordo, tributum),* a tribute or impoſition laid upon the ſubject for the support of government See Revenue.

It is the ancient indiſputable privilege and right of the houſe of commons, that all grants of ſubſidies or parliamen­tary aids do begin in their houſe, and are firſt bestowed by them ; although their grants are not effectual to all intents and purpoſes until they have the affent of the other two branches of the legiſlature. See Commons. The general reaſon given for this excluſive privilege of the houſe of com­mons is, that the ſupplies are raised upon the body of the people, and therefore it is proper that they alone ſhould have the right of taxing themſelves. This reaſon would be unanſwerable, if the commons taxed none but themſelves: but it is notorious, that a very large ſhare of property is in the poſſeſſion of the houſe of lords ; that this property is equal­ly taxable, and taxed, as the property of the commons ; and therefore the commons, not being the ſole persons taxed, this cannot be the reaſon of their having the ſole right of raiſing and modelling the ſupply. The true reaſon, ariſing from the ſpirit of our conſtitution, ſeems to be this. The lords being a permanent hereditary body, created at pleaſure by the king, are suppoſed more liable to be influenced by the crown, and when once influenced to continue ſo, than the commons, who are a temporary elective body, freely no­minated by the people. It would therefore be extremely dangerous to give the lords any power of framing new taxes for the ſubject; it is ſufficient that they have a power of rejecting, if they think the commons too laviſh or improvi­dent in their grants. But ſo reaſonably jealous are the commons of this valuable privilege, that herein they will not ſuffer the other houſe to exert any power but that of rejecting. They will not permit the leaſt alteration or amendment to be made by the lords to the mode of taxing the people by a money-bill : under which appellation are in­cluded all bills by which money is directed to be raised up­on the ſubject, for any purpoſe or in any ſhape whatſoever; either for the exigencies of government, and collected from the kingdom in general, as the land-tax ; or for private be­nefit, and collected in any particular diſtrict, as by turn­pikes, pariſh rates, and the like. Yet Sir Matthew Hale mentions one case, founded on the practice of parliament in the reign of Henry VI. wherein he thinks the lords may al­ter a money bill : and that is, if the commons grant a tax, as that of tonnage and poundage, for four years ; and the lords alter it to a leſs time, as for two years : here, he ſays, the bill need not be ſent back to the commons for their concurrence, but may receive the royal assent without far­ther ceremony ; for the alteration of the lords is conſiſtent with the grant of the commons. But ſuch an experi­ment will hardly be repeated by the lords, under the preſent improved idea of the privilege of the houſe of com­mons ; and, in any caſe where a money-bill is remanded to the commons, all amendments in the mode of taxation are ſure to be rejected.

The commons, when they have voted a ſupply to his majeſty, and settled the *quantum* of that ſupply, uſually reſolve themſelves into what is called *a committee of ways and means,* to conſider the ways and means of railing the ſupply ſo vo­ted. And in this committee every member (though it is looked upon as the peculiar province of the chancellor of the exchequer) may propoſe ſuch ſcheme of taxation as he thinks will be leaſt detrimental to the public. The resolutions of this committee (when approved by a vote of the houſe) are in general eſteemed to be (as it were) final and concluſive. For though the ſupply cannot be actually raiſed upon the ſubject till directed by an act of the whole parliament, yet no monied man will ſcruple to advance to the government any quantity of ready caſh, on the credit of a bare vote of the houſe of commons, though no law be yet passed to eſtabliſh it.

The taxes which are raised upon the ſubject are either an­nual or perpetual.

I. The uſual annual taxes are thoſe upon land and malt. See Land and Malt.

II. The perpetual are, I. The cuſtoms. 2. The excise- duty. 3. The ſalt-duty. 4. The poſt-oſſice. 5. The stamp-duty. 6. Houſe and window duty. 7. The duty on hackney-coaches and chairs. 8. That on offices and penſions.—See the articles Customs, Excise, Post. Stamp, House, Hackney, and Offices *and Pensions.*

As to the application of all theſe, ſee the articles Reve­nue. *National Debt,* Funds, and *Civil List.*