and in America, in which their respective revenues and expenditure are detailed with arithmetical accuracy; not only the general result, but also the amount of the duty on such separate articles for a series of years, from which we are enabled to draw important conclusions as to the nature and policy of different taxes, as to the general effect of taxation, and the condition of the country, whether, as indicated by the state of its revenue, it is advancing or going back.

Under the imperial government of Rome the land was accurately measured by surveyors, who reported its produce, whether arable or pasture, vineyards or woods, what was the number of slaves or cattle; and an average estimate was made of its produce for five years, on which a fixed proportion was exacted by the state. But nothing remains of the records to point out the state of property in this great em pire, the chief seat of wealth and civilization in the ancient world; and it is lamentable to reflect, that most of those inquiries by government were instituted, not with any view of promoting science, or of benefiting the people, but rather of plundering them; their rulers inquired into their means that they might know how heavily they might be burdened. This was probably the origin of that exact survey of the lands of England which took place by order of William the Conqueror, which was finished in six years, and was entered into the register called *Doomesdag∙Book ;* not only a relic of antiquity, but a statistical document equally valuable and curious, more especially considering the rude age in which it was produced. Neither in that early age, however, nor in much later times, are there any materials for domestic history ; and accordingly the English historian, in describing the progress of manners, is re duced, like the historian of Rome, to draw his imperfect conclusions from the few facts which are scattered through the pages of the early writers.

When the progress of political science became more ra pid, the facts on which that science was founded, were in­vestigated with redoubled assiduity. Towards the close of the seventeenth century, several treatises were published on the subjects of commerce, manufactures, circu lation, and finance, by Reynolds, Child, and Petty. But they were deficient in comprehensive views, and attracted comparatively little attention. The more recent works of Price, Arthur Young, and Playfair, on population, com merce, and agriculture, though evincing laborious research, are liable to the same objection. Dr. Smith was the first writer who laid open the philosophy of commerce, and the publication of his work was an era in the science. It attracted universal attention; and carried conviction wherever it was studied, by the force and the extreme simplicity of its reasonings. The far-reaching views of the author into all the complicated relations of society, are not more striking than the perfect plainness with which he lays open its hidden structure. There is a peculiar force and propriety in his style, which, repudiating the use of ornament, possesses a weight and brevity which is quite remarkable. It is the pure ore of expression, refined from all those in convenient accessaries of speech which encumber the modem languages. His argument often appears to consist of a series of insulated propositions, yet they are linked together into so fine a logical chain, that the mind is carried on step by step to the grand and striking conclusion. Since the publication of Dr. Smith’s work, statistical knowledge has been more and more sought after, and many valuable

works have been published on the subject Among these may be mentioned the *Statistical Account of Scotland,* to which the clergymen throughout the country contributed each the account of his own parish. The design of the work, which was begun about the year 1791, and was suggested by Sir John Sinclair, to whom the accounts were sent, and who superintended the publication, is extremely judicious, and the execution is in general useful and accurate. In these volumes was accumulated, in respect to Scotland, a greater portion of correct information than had ever before appeared. The work is useful as a memorial of the condition of the country at that period, and as an illustration of domestic history. The great improvements which have taken place in the country, have now rendered obsolete most of the information which it contains; but a new work on the same plan is now in the course of publication at Edin burgh ; and so far as it has proceeded, it appears to be executed with judgment and core, and to contain an ample store of statistical information.

But those publications, valuable as they are, fall short of the important documents which are now annually laid before the respective legislatures of different countries. Great Britain, France, and the United States, possess, in these public accounts and papers, a valuable mass of political information, and the most authentic details on all the important sub­jects of commerce, agriculture, finance, the moral instruction of the people, and on every other branch of domestic history. And the great advantage is, that we can appeal to these ac­counts with the most perfect confidence. They are the solid materials of philosophy, the original sources from which are drawn those unerring conclusions concerning the laws and structure of society which nothing can reverse; which equally survive the tempests of revolution, and the change of manners. On important subjects, the British Parliament often appoints *a* select committee of members to make inquiry, and to prepare a report. They have authority to summon wit nesses, and to collect evidence from every quarter. The diligence and ability with which those committees have ex­ecuted this task, is attested by the long and elaborate re ports which are among the parliamentary papers on the re venue, on trade, on agriculture, on banks and paper currency, and on almost all the different manufactures which are car ried on in the country; such as glass, soap, starch, paper, malt, the distillation of spirits, the brewing of beer, and others of less moment. It is of great importance that the accuracy of these, and the accounts which they contain, should be undisputed, or otherwise their effect would rather be to mislead than to inform.@@1 The information that is now called for by Parliament, is much more extensive than in former times, and relates to matters that were formerly thought to be of the most private nature. Prior to the suspension of cash payments by the Bank of England in 1797, nothing was known of its circulation or of its operations ; and Dr. Smith, however justly he expounds the nature of money and of paper currency, had no knowledge whatever of the amount that circulated in the country. No accounts of this nature were published at that time. These were official secrets, which were to be rigidly kept from the eyes of the profane. The catastrophe which befeI the bank in 1797, broke the spell of secrecy; the various committees which have been appointed to inquire into the affairs of the bank, namely, the Lords’ committee of se crecy in 1797, in 1810, and in 1819, and the committee of

@@@1 We think it necessary to give this caution, as we entertain doubts of the accuracy of an important table inserted in the Seventh Re­port of the Commission of Excise Inquiry, in which is given the amount and progressive increase of the duties on spirits in Scotland; with the quantity, as far as can be ascertained, annually brought to account. It is stated in the report, that the mode of charging the duty per gallon of still-content was discontinued in Scotland in 1802 ; and, in the table, the highest amount of duty on the cubic contents of the still in the Lowland district, is stated to be L.64, 16s. 4d. ; whereas the 46 Geo. III. c. 103, passed in 1806, raises the permanent duty on the cubic contents of the still to L.108, and adds the war-duty of L.54, to continue till six months after the definitive treaty of peace. It was not till the year 1814 that the duties were transferred from the cubic contents of the still to the wash and the spirit, at the rate of la. on the former, and 2s. 10d. on the latter See 54 Geo. III. c. 172. The facts given in the table are at variance with the acts of Parliament which we have quoted.