nine years, and were afterwards continued for three years more, when they were allowed to expire. They were again revived in 1693, and have since been gradually and greatly increased.

*Legacy Duties,* or duties on the transfer of property from the dead to the living, are now a very common species of tax. The *vicesima hereditatum,* or twentieth penny of inheritances, imposed by Augustus on the Romans, is the earliest example of a tax on successions. Dion Cas­sius (lib. lv.) informs us, that this duty was laid on all suc­cessions, legacies, and donations in case of death, except upon those to the nearest relations and to the poor. Pliny has given some of the reasons for this exception ; in speak­ing of the *vicesima,* he calls it *tributum tolerabile et facile haeredibus duntaxat extraneis, domesticis grave.* And a little after he adds, *Itaque illis* (that is strangers) *irrogatum, his* (that is near relations) *remissum, videlicet, quod manifestum erat, quanto cum dolοre lαruri, seu potius non laturi homines essent, distringi aliquid et abradi bonis, quoe sanguine, gen­tilitate, sacrorum denique societate meruissent, quaque nun­quam ut aliena et speranda, sed ut sua semperque possessa, ac deinceps proximo cuique transmittenda, cepissent. (Pa­negyricus,* cap. 37.) In addition to these cogent reasons for exempting the successions of near relations from the *vicesima,* it may be observed, that the death of a father is seldom attended with any increase, and frequently with a considerable diminution, of revenue to such of his children as live in the same house with him ; and when this is the case, the burdening of his inheritance with a tax must plainly be a very galling and cruel aggravation of their loss. But if taxes on successions be always paid with the greatest re­luctance by the children and immediate relations of the de­ceased, it is quite otherwise when they fall to distant rela­tions or strangers. Those on whom an unexpected or re­mote inheritance devolves, are glad to accept it on any con­dition ; and uniformly pay such moderate duties as may be laid on it with greater good will than any other impost what­ever.

In Great Britain, a duty of one per cent. is laid on all successions devolving either to the children, or to any lineal descendant of the children, of the deceased, or to his father or mother, or to any of his lineal ancestors ; a duty of three per cent. is charged on successions devolving to brothers and sisters ; of four per cent. on those devolving to cousins ; and of ten per cent. on those devolving to strangers. Ex­clusive of this, a farther duty, varying according to the amount of the property left by the deceased, is also charged

on the probates of all wills, without regard to the propin­quity of the successors. This duty amounts, at present, to L.11 on a property worth from L.450 to L.600 ; to L.22 on a property worth from L.800 to L.1000 ; and to L.180 on a property worth from L.8000 to L.10,000, increasing ac­cording to the farther increase of the property. This tax presses more severely on lineal successors, and is more ob­jected to by them, than the legacy duty.

The great objection to taxes on successions, or on the transfer of property from the dead to the living, con­sists in the circumstance of their falling wholly on capital, without occasioning any effort to replace it, either by in­creased exertion or economy. If a legacy of L.1000 be subject to a tax of L.100, the legatee considers his legacy as only L.900, and feels no particular inclination to save the L.100 from his expenditure ; whereas, had he received the whole L.1000, and been required to pay L.100 in taxes on income or expenditure, the desire to preserve his capital unimpaired would have prompted him to endeavour to de­fray the tax by increased industry and economy. The real advantage of the legacy duties consists in the facility with which they are collected ; for by tending directly and ne­cessarily to diminish capital, they arc, in most other re­spects, extremely injurious.

7. *Postage of Letters.—*The conveyance of letters by post has, in almost all countries, been conducted by the agents of government ; and it is one of the few industrious undertakings which appear to be better managed by them than they could be by private individuals. This species of conveyance was originally established and kept up by the Roman emperors for the safe, regular, and speedy trans­mission of the public despatches to the most remote parts of their dominions ; and such was also the purpose for which posts were first established in modern Europe by Louis XI. Subsequently, however, private individuals were allowed to avail themselves of this institution for the con­veyance of their letters ; and governments, by imposing higher duties, or rates of postage, on the letters and pack­ages sent through the post-office, than are sufficient to de­fray the expense of the establishment, have rendered it productive of a considerable revenue.@@1 Nor, while the rates of postage are confined within reasonable limits, is there perhaps a more eligible species of tax. The English post-office was placed on nearly its present footing in 1649, by the exertions of Mr Edmund Prideaux, attorney-gene­ral to the Commonwealth. (Blackstone’s *commentaries,* i. p. 321.)@@,

@@@, Bergier, *Histoire des Grands Chemins de l'Empire Remain,* tom. i. p. 199.

@@@3 A great change has been effected in the course of the present year (1840) in the postage of letters. Formerly they were charged at rates varying with the distance, but so that, at an average, the postage amounted to about 7d. or 71/2. for a single letter. But the fact that the post-office revenue had continued nearly stationary during the twenty years ending with 1838, notwithstanding the vast increase in that period of population and of the intercourse between the diderent parts of the empire, was a conclusive proof that the rates of postage had been carried to a vicious excess ; and that in the arithmetic of the post-office, as well as of the customs, two and two, instead of always making four, sometimes make only one. The effectual reduction of these rates was therefore urgently required, not only because of the importance to a commercial and manufacturing community, of having the charge for the conveyance of correspondence fixed at a moderate amount, but because it was all but certain that moderate rates of postage would be more productive of revenue. It did not however follow, that because an average charge of 7d. or 71/2d each, on all letters conveyed by post, was very decidedly too much, that an invariable charge of ld., whether the letter were conveyed one mile or 1000 miles, was the precise limit that should be adopted. This was to rush from one extreme to another, and to endanger a considerable amount of revenue without any equivalent advantage. It must, no doubt, be admitted that the proposal for a uniform penny rate of postage had many recommendations in its favour. Being calculated at once to obviate trouble and save expense, it could not fail to be acceptable (what reduction of taxation is not?) to a large portion of the public, particularly to persons engaged in business. We believe, however, that the scheme was more indebted for its popularity to the oppressiveness of the old rates of postage than to any intrinsic merits of its own. Had these been reduced four or five years previously to a reasonable amount ; that is, bad letters of 1 ox. weight coming from Scotland or Ireland to London been reduced to 6d., and other letters in proportion, and mercantile circulars been allowed to pass under covers open at the ends at ld. or 2d. each, we venture to say that the clamour for a uniform rate of penny postage would not have made any way. But in this, as usually happens on similar occasions, those who delay to make reasonable and necessary concessions at the outset, are in the end compelled to concede a great deal more than would at first have been satisfactory. This, at all events, has been eminently true in the present instance. The clamour for a uniform penny rate became too powerful to be resisted ; and parliament, whether it were so inclined or not. was obliged to lend its sanction to the measure. And under the provisions of the act 2 and 3 Victoria, cap. 52, it has been enacted that all inland letters, without regard to the number of enclosures, or the distance conveyed, provided they be paid when posted or despatched, shall, if not exceeding 1/2 ox. weight, be charged 1d. ; 1 oz. 2d. ; 2 ox. 4d. ; 3 oz. 6d. ; and so on; 2d. being added for every additional ounce up to 16 ox., beyond which, with the following exceptions, no packet, whether subject to postage or not, is received :—

1. Parliamentary petitions and addresses to her Majesty.

2. Parliamentary proceedings.

3. Letters and packets addressed to or received from places beyond sea.