pared with the profits or revenue derived from that capital, be about *twice as heavy* in England as in America.

It is not therefore by the amount either of the popula­tion or capital of a country that its capacity to bear taxes is to be determined. Taxes, as has been already seen, really consist of a portion of the incomes of individuals transfer­red from the public to the state ; and hence, to determine whether they are higher or lower in one country than in another, it is necessary to ascertain the respective incomes of the states to be compared together, the number of their inhabitants, and the amount of their burdens. Supposing, for example, that the income of Great Britain, which has 181/2 millions of inhabitants, is three hundred millions of pounds sterling, which is believed to be pretty near its ac­tual amount, and that its taxes, including poor-rates, tithes, and public burdens of every description, amount to sixty millions, this sum deducted from the former would leave two hundred and forty millions, which would give a free income of about L.13. 11s. a year to every individual in the empire. Suppose, now, that the income of France is four hundred and twenty millions, and that the aggregate amount of her taxes, and public burdens of every description, is fifty millions; the 370 millions of remainder, when divided among a popula­tion of 331/2 millions, would only leave a free income of L.10. 4s. to each. There is reason to think that these es­timates are not very wide of the mark. We do not, how­ever, give them as being correct, for in such matters it is impossible to attain to any thing like accuracy ; but as il­lustrations of the method to be followed in comparing the burdens laid on different countries, and as showing that, in proportion to her means of paying, a country with a small population, and a large absolute amount of taxes, may be really less heavily taxed than a country with a much larger population, and a smaller absolute amount of taxes.

Thc taxes on tea, sugar, soap, and malt, are those which fall heaviest on necessaries, and consequently ex­ercise the greatest influence over profits. We think we are entitled to conclude, from the preceding investigations, that a considerable reduction might be made in the amount of the duties affecting them, without occasioning any de­crease, and probably even with a positive increase, of re­venue. Λt all events, it is clear that the public interests require that every practicable effort should be made to lighten the pressure on the national resources, and to check the efflux of capital to other countries, by adding to the pro­ductive powers of industry, or, in other words, by increasing the rate of profit. And this will be most effectually done by making every possible deduction from the taxes affecting necessaries, and by ceasing to bolster up and protect any single species of industry at the expense of the rest.

Tables, illustrative of the progress of the public revenue of Great Britain, have been given in Postlethwaite’s and Sir John Sinclair’s Histories of the Revenue, Chalmers’s Comparative Estimate, the Statistical Account of the Bri­tish Empire, and a variety of other publications. (c. c.)

TAY, in Latin *Tavus* or *Taus,* the largest river in Scot­land, rises in Braidalbane, on the frontiers of Lorne, and having in the passage of a few miles augmented its stream by the accession of several small rills, spreads itself into the lake called Loch Dochart, out of which having run but a little space, it again expands itself. Leaving this second lake, it rolls some miles with a considerable body of water, and then diffuses itself in the spacious Loch Tay ; which, reckoning from the sources of the river, is twenty-four miles in length, though, strictly speaking, the lake is but thirteen. Almost as soon as it issues from hence, it receives the river Lyon, coming out of Loch Lyon, and running through Glen Lyon. The Lyon, having travelled in a manner parallel to it, from its source, for a space of twenty-five miles, at length joins the Tay as it enters Athole, which it next traverses, and, directing its course towards the east, receives almost all the waters of that country. Bending then to the south, at the distance of six miles it reaches Dunkeld ; which, in the language of our ancestors, signifies “ the hill of hazels,” and was the very centre of the old Caledonia. Here the river is very broad. Declining still to the south-east, with a wind­ing course, for above twelve miles, the Tay receives a large supply of waters from the county of Angus ; and then run­ning south-west for eight miles more, is joined in that space by several rivers, the most considerable of which is the Al­mond. Turning then to the south-east, at the distance of about three miles, this copious river comps with a swelling stream to Perth. The Tay, continuing still a south-east course, receives, a few miles below Perth, the river Erne, which, issuing from a loch of the same name, traverses the district of Stratherne, and passes by Abernethy, once the capital of the Pictish kingdom. Swelled by the waters of this last river, the Tay, running next directly east, enlarges itself till it becomes about three miles broad ; but contracts again before the town of Dundee ; soon after which it opens into the German Ocean. At the entrance of the firth, there are sands both on the north and on the south side ; the for­mer styled Goa, the latter Aberlay and Drumlan, and, in the very mouth of the firth, those which are called the Cross Sands. At Buttonness, which is the northern promontory, there are two light-houses. The space between the north and the south sands may be nearly a mile, with about three fathoms water ; but being within the firth, it grows deeper, and in the road of Dundee is full six fathoms. The Firth of Tay is not indeed so large or so commodious as that of Forth, but from Buttonness to Perth it is not less than forty miles ; and the whole might, without any great impropriety, be styled a harbour, which has Fife on one side, and the shires of Perth and Forfar on the other.

TAYA Isle, a small island in the Eastern Seas, off the east coast of Sumatra. There are many small islands scat­tered in the neighbourhood, among which from fifty to 100 chests of opium may be disposed of, for which pepper, gold, tin, and rattans, are the returns. The inhabitants are all pirates. Long. 105. 5. E. Lat. 6. 48. N.

TAYLOR, Jeremy, a theologian of high reputation, was born at Cambridge, and was baptized on the 15th of Au­gust 1613. His father, a descendant of Dr Rowland Tay­lor who suffered martyrdom in the reign of Mary, followed the humble calling of a barber. Jeremy was educated at Perse’s free-school ; and on the l8th of August 1626, being then thirteen years of age, he was entered at Caius College as a sizar, or poor scholar. He took the degree of A. B. in 1630-1, and that of A. M. in 1633. According to the common account, he was elected a fellow of his college, but this account seems to require confirmation. Before he at­tained the age of twenty-one, he was admitted to holy orders ; and having soon afterwards been employed by a friend to supply his place at the lecture in St. Paul’s, his graceful per­son and elocution, together with the varied richness of his style and argument, speedily procured him friends and ad­mirers. He was mentioned in such favourable terms to Laud, that he was requested to preach before the archbishop at Lambeth, and was highly commended for his performance. This powerful patron recommended him to a vacant fellow­ship in All Souls College, Oxford, and a great majority of the fellows voted for his admission ; but as the warden refused his concurrence, no election took place, and the nomination thus devolved to the archbishop as visitor of the college. Tay­lor was appointed on the 14th of January 1636. It appears