tithed farm equally favoured in soil and situation is worth thirteen shillings. In this way, tithes contribute indirectly as well as directly to raise prices ; indirectly by generating an indisposition to apply fresh capital to the improvement of the soil, and directly by the positive addition which they make to the expense of cultivating bad land.

Dr Paley, who cannot surely be reckoned unfriendly to the real interests of the church, says, that “of all institu­tions adverse to cultivation and improvement, *none is so noxious as that of tithes.* A claimant here enters into the produce, who contributed no assistance whatever to the production ; when years, perhaps, of care and toil have ma­tured an improvement, when the husbandman sees new crops ripening to his skill and industry, the moment he is ready to put his sickle to the grain, he finds himself com­pelled to divide the harvest with a stranger. Tithes are a tax not only upon industry, but upon that industry which feeds mankind, upon that species of exertion which it is the object of all wise laws to cherish and promote.” (Pa­ley’s Works, ii. p. 105, ed. 1819.)

“ Tithe,” says Dr Smith, “ is always a great discourage­ment both to the improvements of the landlord and to the cultivation of the farmer. The one cannot venture to make the most important, which are generally the most expen­sive, improvements ; nor the other to rear the most valu­able, which are generally, too, the most expensive, crops, when the church, which lays out no part of the expense, is to share so largely in the profit. The cultivation of mad­der was for a long time confined by the tithe to the United Provinces, which, being Presbyterian countries, and upon that account exempted from this destructive tax, enjoyed a sort of monopoly of that useful dyeing drug against the rest of Europe. The late attempts to introduce the culti­vation of this plant into England have been made only in consequence of the statute which enacted that five shil­lings an acre should be received in lieu of all manner of tithe upon madder.” (P. 377.) As a further illustration of the principle here stated, we may mention, that the culti­vation of flax and hemp in Ireland never succeeded until a low *modus* had been fixed by law ; since which it has made a considerable progress.

A just sense of the injurious influence of tithe in ob­structing agricultural improvement, and involving the clergy in unseemly contests with their parishioners, had long excit­ed a general wish among well-informed individuals for their commutation ; and this is now in the way of being effect­ed, under the provisions of the act 6th and 7th Will. IV. cap. 71. This act directs that the average value of the tithes in each parish, during the seven years ending with 1835, should be ascertained, and distributed into equivalent quantities of wheat, barley, and oats, which are made a fixed and invariable rent-charge upon the land ; and the clergy are to receive the value of these quantities, in all time to come, according to the current prices of the day. By this means they are liable only to fluctuations in the value of corn ; and to these they would have been liable though no commutation had been effected. Commissioners have been appointed to carry the act into execution ; and the tithes in a considerable number of parishes have already been commuted, conformably to its stipulations.

The effect of tithes and other taxes on the price of raw produce has been urged as a reason why an equal duty should be imposed on all such produce when imported from abroad. But all foreign corn must be paid for, either di­rectly or indirectly, by an exportation of some species of manufactured commodities ; and it is therefore clear, that the home producers of corn can have no claim to a pro­tecting duty on the importation of foreign corn, unless the tithes, and other taxes falling on raw produce, exceed those which fall on manufactured goods. Heavy taxes, provided they be equally distributed, do not render any particular

class less able to withstand the competition of foreigners than the others, and cannot therefore entitle them to a protecting duty. But if higher duties be laid on a parti­cular description of commodities, the case is different. If, for example, while the duty on commodities in general were only ten per cent., a duty of twenty per cent. were laid on a particular article, its price must rise ten per cent. higher than the price of the rest, in order to maintain its producers in the same relative situation as before. It is plain, however, that in the event of the ports being opened to the importation of foreign goods free of duty, the pro­ducers of the heavily-taxed commodity will be deprived of the means of limiting its supply, and consequently of raising its price, so as to indemnify them for the excess of the tax. The ten per cent. excess of duty would then really operate as an equivalent bounty on the importation of the commo­dity ; and if it were not defeated by a protecting duty of ten per cent., the home producers would be placed in a re­latively disadvantageous situation, and would, most likely, have to abandon their business.

But this principle only holds, to its full extent, in the case of duties affecting manufactured products. If a direct tax of ten per cent. were laid on the hats produced in Eng­land, and on no other commodity, the hatters would most probably be ruined were foreigners permitted to import hats duty free. Manufactured goods are produced under the same, or, at all events, under very similar circumstances ; so much so, that foreign competition must either be inju­rious to all the manufacturers of a particular description of goods, or to none. But in agriculture the case is other­wise. Corn is produced under very different circumstances, or from soils of very different degrees of fertility ; and it is contended, that though the cultivators of the worst lands in tillage at any particular period might be injuriously affect­ed by the unrestricted admission of foreign corn, the other cultivators, instead of being injured, would be really bene­fited by the rise of profit which must always follow every permanent reduction in the price of raw produce. Thus, suppose no duties were imposed on manufactured commo­dities, and that the ports were thrown open to the importa­tion of foreign corn, without any countervailing duty to ba­lance the tithe, the whole effect of such a measure would be to make the cultivation of inferior land be relinquished until the cultivators were able to raise *eleven* quarters for the same outlay that had previously been required to raise *ten* quarters. As soon as this contraction of tillage had been effected, the farmers would have nothing to fear from foreign competition. They would still realize the same rate of profit as the undertakers of other businesses ; and the consumers would be able to purchase their corn for *ten* per cent. less than if a protecting duty had been im­posed.

But it would be highly inexpedient and unjust for any government to act in this way. It would be inexpedient, because, by imposing a peculiar tax on corn raised at home, while foreign corn is admitted duty free, a most important branch of national industry would be depressed, and those engaged in it subjected to the greatest difficulties, before the equalization referred to above could be brought about. But supposing this to be accomplished, the measure would be most unjust, inasmuch as it would throw the whole bur­den of the peculiar tax on com on the landlords. Rent consists of the difference between the produce obtained from the best and worst lands under tillage ; and when, by admitting foreign com duty free to come into competition with corn raised at home that is burdened with peculiar duties, inferior land is driven out of cultivation, the tax is thrown wholly on the landlords, and a particular class, which should bear no more than its fair share of the public bur­dens, is sacrificed for the advantage of the others. Hence it results, that in all cases in which higher duties are laid