government wisely consented to act upon this recommenda­tion. In 1823 the duties were accordingly reduced, and the following account, derived from official statements, shows the result.

*An* *Account of the Quantities of British Spirits which have paid the Duties of Excise for Home consumption in Scot­land and Ireland, stating the Bate of Duty paid, and also the Nett Amount of Revenue received, in each Year since* 1820.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Years.** | **No. of Gallons, Imp. Measure.** | | **Rate per Gallon.** | **Nett Amount of Revenue.** | |
| **Scotland.** | **Ireland.** | **Scotland.** | **Ireland.** |
| 1821 | 2,229,435 | 2,649,179 | 5s. 6d. per English Wine or Irish Gallon | ***£ s. d.***  727,650 19 7 | ***£ s. d.***  912,288 7 5 |
| 1822 | 2,079,558 | 2,328,387 | Ditto Ditto | 691,136 6 6 | 797,518 13 3 |
| 1823 | 2,232,728 | 3,348,505 | 5s. 6d. After October 20, 2s. per English Wine Gallon... | 536,654 17 8 | 634,460 7 2  771,690 16 0 |
| 1824 | 4,350,301 | 6,690,315 | Ditto ditto | 520,624 18 4 |
| 1825 | 5,981,550  3,988,788 | 9,262,744  6,837,408 | Ditto ditto | 682,848 11 1 | 1,084,191 6 5 |
| 1826 | 2s. 10d. per Imperial Gallon | 563,263 4 0 | 964,509 10 8 |
| 1827 | 4,752,199 | 8.260,919 | Ditto ditto | 672,441 6 6 | 1,122,096 14 10 |
| 1828 | 5,716,180 | 9,937,903 | Ditto ditto | 809,559 6 7 | 1,395,721 12 11 |
| 1829 | 5.777,280 | 9,212,223 | Ditto ditto | 818,448 0 0 | 1,305,064 18 6 |
| 1830 | 6,007,631 | 9,004,539 | 2s. 10d., 3s., and 3s. 4d. per Imperial Gallon | 939,258 6 0 | 1,409,128 3 7 |
| 1831 | 5,700,689 | 8,710,672 | 3a. 4d. per ditto | 950,041 4 3 | 1,451,580 7 1 |
| 1832 | 5,407,097 | 8,657,756 | Ditto | 901,182 16 8 | 1,442,845 9 11  1,360,769 6 8 |
| 1833 | 5,988,556 | 8,168,596 | Ditto | 998,051 3 3 |
| 1834 | 6,045,043 | 9,708,462 | Ditto | 1,007,507 3 4 | 1,369,318 6 0 |
| 1835 | 8,013,932 | 11,381,223 | Duty in Ireland reduced to 2s. 4d | 1,002,322 0 0 | 1,327,809 7 0 |
| 1836 | 6,620,826 | 12,248,772 | Ditto ditto | 1,103,471 0 0 | 1,429,023 8 0 |
| 1837  1838  1839 | 6,124,035  6,259,711  6,188,582 | 11,235,635  12,296,342  10,815,709 | Ditto ditto  Ditto ditto  Ditto ditto | 1,031,213 0 0 | 1,261,741 0 0 |

*An Account of the Number of Proof Gallons of British Spirits that paid Duty in England, Scotland, and Ireland, re­spectively, during* 1839, *with the Total Number of Gallons that paid Duty in the United Kingdom, and the Total Duty, in the above Year.*

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **ENGLAND.** | | Scotland. | | **IRELAND.** | | **UNITED KINGDOM.** | |
|  | **Number of** | **Nett Amount** | **Number of** | **Nett Amount** | **Number of** | **Nett Amount** | **Number of** | **Nett Amount** |
|  | **Gallons.** | **of Duty.** | **Gallons.** | **of Duty.** | **Gallons.** | **of Duty.** | **Gallons.** | **of Duty.** |
| Spirits of the manufacture of the  United Kingdom | 8,186,552 | ***£***  3,069,952 | 6,188,582 | ***£***  1,031,213 | 10,815,709 | ***£***  1,261,741 | 25,190,843 | ***£***  5,362,906 |

This account not only shows the influence of reasonable duties in suppressing fraud and increasing the revenue, but it also shows the fallacy of the often repeated statements as to the increase of drunkenness. The consumption of spirits in Ireland in 1839 was under eleven millions of gallons ; and as the Commissioners estimated it at ten millions of gallons in 1822, it follows, allowing for the increase of po­pulation, and for the total suppression of smuggling, that the consumption, instead of being increased, has been ma­terially diminished. The same thing has also taken place in Scotland and England.

In France, previously to the Revolution, the average an­nual consumption of salt, in the provinces subjected to the *grande gabelle,* or high duty on salt, was estimated by M. Necker, who had the best means of coming to a correct conclusion, at 91/6 lib. to each individual ; and at 18 libs. in the *pays redimies,* or provinces that had purchased an ex­emption from the greater part of this hateful tax. *{Admini­stration des Finances,* tom. ii. p. 12.) It is evident, from this well-authenticated statement, that a very great reduc­tion might have been made from the duty paid on the salt consumed in the heavily taxed provinces, without occasion­ing any diminution of revenue ; while, besides directly in­creasing the comforts of the people, it would have relieved government from the necessity of surrounding particular provinces with cordons of troops, and would have put a stop to that smuggling of salt which occasioned the sending of between 3000 and 4000 persons every year cither to prison or to the galleys. (Arthur Young’s *Travels in France,* vol. i. p. 598.)

Sect. V.—*Method of comparing the Amount of Taxation in Different countries.*

It has been usual to endeavour to ascertain the compa­rative weight of the public burdens of different countries by comparing them with their population. But this is ob­viously a most erroneous criterion. In proof of this, we may observe, that, if the amount of population in a country were a true test of its capacity to bear taxes, it would follow that Ireland, which has a population of *eight* millions, could af­ford to pay three times the amount of the taxes paid by Scotland, which has only a population of *two and a half* mil­lions. So far, however, from this being the case, the reve­nue of Scotland is very little less than that of Ireland ; and yet there is no reason for thinking that the pressure of taxa­tion is felt more severely here than among our neighbours.

The amount of the capital belonging to different coun­tries has been suggested as a test by which to ascertain the comparative weight of their burdens. But this would also lead to the most erroneous results ; for it is plain that a small capital where profits are high, may be more produc­tive than a large one where profits are low. The market-rate of interest, which is always proportional to the cus­tomary rate of profit, is usually about twice as great in the United States as in England. *One* million of capital em­ployed in America must therefore be about as productive, that is, it must yield about as large an annual income, as *two* millions employed in this country. And hence it is ob­vious, that if taxation, as compared with the amount of ca­pital, were the same in both countries, it would, as com-