

Lord William Wyndham Grenville

Bill for transferring the Tobacco Duties
from Custom to the Excise
(1789)

BILL FOR TRANSFERRING THE TOBACCO DUTIES FROM CUSTOM TO THE EXCISE

HC Deb 15 July 1789 vol 28 cc251-4

Mr. Secretary Grenville said, he did not intend to say one word in reply to the attack which the right hon. gentleman had thought proper to make on his right hon. friend in his absence. The abilities of his right hon. friend, the high opinion which the public at large entertained of him, and the occasions on which he had distinguished himself as a sincere friend to the liberties of the people and the true principles of the constitution, were too deeply impressed on that House to make it necessary for him to advance one word on that topic. He should conceive that the right hon. gentleman felt already that the attack was ill applied at that time. The right hon. gentleman began with praising the repeal of the shop tax; he had then made a personal attack upon his right hon. friend; he had next proceeded to attack parliament; and, last of all, he had made an attack on the people themselves. He had said, that parliament was negligent of its duty, and destitute of spirit, and that the people would suffer their liberties to be invaded; and that too at a period when, according to the right hon. gentleman, this country stood almost beyond all other nations, gifted with science, with literature, and with philosophy. Was it likely at such a period, that the House were unconscious of the blessings of those liberties and of that constitution, to endeavour to protect and preserve which was their daily duty? Or was it likely, that the people of this country were at such an hour, seeing all they saw in neighbouring countries, lost to a sense of those advantages which they had the happiness to enjoy? The right hon. gentleman had said, that for the sake of revenue they ought not to sacrifice liberty and the constitution; to that sentiment, there was no member who would not cordially subscribe. But he would ask the right hon. gentleman, if it thence followed, that all the arguments which he had used as apparent consequences from such premises must be true? If there was existing in the country so monstrous and oppressive a system as the right hon. Gen[252]tleman had described the excise to be, he would ask him, if the patriots of those days in which the excise laws had been established and grown into a system, had not been bound to come forward to expose the

dangers of that system, and honestly exert themselves to procure its demolition? The excise laws, they all knew, had been promoted and passed since the reign of Charles 2nd, in the best times, and when the greatest characters that ever dignified any country existed in this; and yet none of those men ever thought it incumbent upon them to oppose themselves generally to excise laws, as a system of laws under which no freeman ought to be placed. But the right hon. gentleman had argued that it was a bad thing to give up freedom for revenue, and that it was the duty of that House, to oppose the system of excise laws. If the right hon. gentleman meant any thing by that argument, he meant it to apply to the whole of the excise laws, and not merely to the present bill, which was founded in an endeavour to correct the numerous frauds acknowledged on all hands to be committed on the revenue in the article of tobacco; to do justice to the fair trader, and to render a tax efficient, which at present did not yield above half the income it was intended to produce. If the right hon. gentleman meant to push his argument to that extent, why did he not come forward and say, " Under the excise laws, it is true, you gain six millions of revenue; and I agree that there would be a national bankruptcy if those six millions were abandoned; but we must not sacrifice the constitution to the revenue, and therefore it is my duty to repeal the whole system of our excise laws. Mr. Grenville said, that national bankruptcy must necessarily be national ruin, and that with our credit and our constitution would fall our liberties and all our rights as men. Such consequences must follow, if the argument were carried to its full extent; and if it applied at all, it applied to that degree. If the right hon. gentleman had said, "It is not now necessary to increase your revenue; in former times we were forced to it; but here you wantonly extend it, without the degree of necessity;" he would, indeed, have produced a just argument, provided the facts would have borne him out. Fair as it would have been, however, it would, even in that case, have come with an ill grace from the right hon. gentleman, who [253] a few days ago had confidently said, that our finances were inadequate to our expenses, and that means must be taken forthwith to increase our revenue. With regard to sir Robert Walpole, he agreed that his memory had been treated with less respect than it merited, as a minister. The fact, however, was, that he had been charged with

having suffered a large debt to accumulate, and that he had not resorted to measures calculated to increase the revenue, and make it applicable to the reduction of the public debt; and if any part of the faults imputed to sir Robert appeared well founded, in his opinion it was, that he deserved reproach for not having come forward with sufficient measures for the reduction of that debt under which the country then laboured. But, was it true that it was more necessary in former times to endeavour to increase the revenue, by an application of the excise laws, than at present? Surely not. The right hon. gentleman had argued but a few days ago to the contrary. He had said, it was more easy to load a minister with calumny after he was dead, than while living. The truth of that observation he must contradict. Sir Robert Walpole was loaded with calumny while he was a minister, but now, when men could view his measures, free from the bias of the moment, his character experienced more justice. Just so at the present time; his right hon. friend, who was the minister of this country, was loaded with calumny and reproach by the right hon. gentleman and others, though he had no doubt his merits would be spoken of with due praise by posterity.-Mr. Grenville proceeded to treat of the bill. He pointed out the difference between new taxes and regulations of old taxes, contending, that it had been uniformly admitted, that new taxes ought not to be imposed, while there were in existence taxes capable of producing a large revenue, but which, for want of due regulation, did not produce their given amount. Tobacco was agreed on all hands to be a fit subject of taxation; the duties on it were high, and the revenue was defrauded in it to a degree almost inconceivable. It became, therefore, necessary to apply the excise laws to tobacco, and surely, to no one article could they be applied with greater propriety. But the right hon. gentleman had said, that he opposed the excise laws on principle, and would ever oppose them. Let him recollect the awkward predicament in which any conscientious man, bred up in the trade was placed, while the laws affecting the tobacco manufacture remained as they stood at present. He must either consent to carry on the manufacture, though he could scarcely live by it, or he must sacrifice his conscience and his integrity, by engaging in those enormous frauds which enabled other men to carry on a successful competition against him. If the right hon. gentleman could show that this alteration of

the duty was dangerous to the liberties of the people, he would not give it his concurrence. But, was it dangerous? Undoubtedly it was not; they proposed only to put 300,000 people more under the excise laws than were under them before, and to have recourse to that which might co-exist with the constitution, and which had gone on with it for a number of years without the smallest injury to our liberties or our freedom. And so far was he from thinking that the country had not a just sense of those blessings, that he believed the people were as conscious of them as men could be. It was only by regulations of our existing taxes, that they could preserve that government of which they were mindful, and that constitution which they all admired. If on the present occasion, they relaxed in respect to tobacco, they in that case relaxed in those principles on which depended the national credit, its prosperity, and all that was dear to Englishmen, in which character he had not greater pride in speaking, than in the character of a member of that parliament which had distinguished itself so eminently as the friend and guardian of the constitution.