

Lord William Wyndham Grenville

Assessed Taxes Bill
(1798)

ASSESSED TAXES BILL

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Lord Grenville said, that in discussing the bill it was somewhat extraordinary that the noble duke and the learned lord were at odds, the former disputing that which the latter agreed did not admit of a doubt; namely, that some measure of this kind [1292] was absolutely necessary to meet the insidious designs of the enemy. This was not the statement of an individual who could be said to be interested in the fate of the question; but the learned lords authority, opposed to that of the noble duke and of the noble lord who opened the opposition of the night. It was therefore to be taken for granted, that great exertion ought to be made, either in the funding way or in this mode; and he hoped the learned lord's words would be remembered. But it so happened, that funding was a part of this measure, which comprised both modes; one great advantage of which was, that it held out to the enemy the futility of his only hope, and showed him that this country had within itself not only the means, but the spirit and determination to use them; that they could not only have recourse, if requisite, to the funding system, but that they could also have recourse to a system which had not been applied to in any period of our history, or in the best times; and he recommended it to those noble lords who opposed the bill, to consider, that there was nothing which could be more likely to check the presumption of the French, than that they should see that the pressure from which they derived their hopes of ruining this country, was not felt.- The noble duke had said, that it would be a measure of better policy to raise the sum wanted by a permanent annuity ; but surely their lordships must be aware that parliament in doing so, would throw the burthen as much upon the poor as upon the rich. This mode of taxing the poor to alleviate the burthens of the opulent might perhaps suit the feelings and convenience of the noble duke, but parliament in their wisdom would speak a better language, and say that they would rather burthen persons of the same class of the noble duke, than let any part of it light upon the indigent. As to the objection that had been made to the measure, on the supposition that it would create a defalcation in the revenue, it was not more applicable to this than to any other mode of taxation, for he would venture to assert that it was impossible to increase the taxes in any way, without producing some effect upon the revenue. And he put to their lordships, whether, if this plan did succeed, the country would not stand in a prouder situation than if so much money were raised by loan, at the price that must now be given for. The learned lord had concurred in the opinion, [1293] that the sum ought to be raised within the year, but had disapproved of the mode of raising it, as the criterion which had been taken, would make the distribution of the burthen unequal; but certainly the learned lord knew as well as any one the impossibility of attaining perfect theoretic equality. No system of taxation ever did approximate equality. The land-tax, for example, was never said or thought by any body to bear equally upon all; but yet it had never been objected to, or thrown out upon that account. Would the noble duke say that the land tax bill ought not to pass because it did not bear equally upon every body? He challenged any noble lord to point out to him a single tax that did bear equally. There was not one; for there was no article whatsoever that was equal in necessity, or equally used by all. And should that be made an objection now, which never was held an objection before; or did their lordships hope to get over a difficulty now that never had been got over before? Equality in taxation was to the full as

visionary as any other kind of equality. It was true, as had been stated, that the assessed taxes were no certain criterion of income, nor income of property. If, then, neither a tax founded on income or on assessments would do, what would their lordships say of a direct tax upon property? How was that property to be ascertained? Suppose it were possible to get an accurate account of property, did their lordships reflect upon the various ways in which it might be placed, and the incessant fluctuations that would baffle every attempt to apply the laws of taxation to it. How, then, could it best be got at? By expenditure only; and if this was a tax on expenditure, with certain salutary modifications and checks, it could not be maintained to be an objection, that it cannot easily be comprised in a simple logical definition. The learned lord had asked why the criterion was taken according to the expenditure in 1797, and not in 1798. To this he would answer, because in 1797 every man laid his plan of expenditure without any view to taxation, and it was therefore the proper test of ability; whereas, in 1798, the expenditure would be regulated, not according to the ability of each person, but to his disposition to contribute to the exigencies of the state. As to the objection that the tax was not [1294] voluntary, had they ever heard such a principle maintained, or ever suggested, as that no tax should be laid that was not voluntary. Indeed, such a principle would be so much at variance with practice, that it could not subsist; for no case could be supposed or did exist, in which a tax could be voluntary. And as to the objections which had been made on the subject of calling for a disclosure of property, it was one which would apply at least in as great a degree to any of the modes proposed by the noble lords. Every objection which had been started applied as strongly to the funding system as to this: their lordships would see that borrowing this money would tend to create a farther lowering of the funds, and would, to all intents and purposes, be forcing upon the holders of stock a heavy loss by the strong hand of compulsion. Three objections had been made to this, every one of which applied to every other plan, but to the funding, more than to this: and two of them applied to the funding plan in a greater degree than to this. The objection which had been made on account of the dealer upon a small capital vanished, because such a dealer would not come within the provisions of the act. The small farmer, too, was entirely exempted; the large farmer was to pay no more than twice the amount he now paid; and the intermediate farmers paid only in proportion. The noble duke and the noble lord had clashed most violently in their opinions; the former had declared it to be his opinion that the subject should not be treated as a party question; while the latter had insisted that it should be considered as a mode of pushing ministers from office, by stopping the supplies, and had, in order to fix criminality on ministers, stated certain declarations supposed to be made by them respecting the object of the war. he congratulated the House upon the accession to his seat of a young nobleman who promised so fairly to be an ornament to it, and that soon, he could not help saying that he should rather have expected to have heard a statement of those declarations from some noble lord who had been in the House at the time they were supposed to have been made. He did not much wonder that the idea of ministers having plunged the country into war, asserted so frequently as it had been, and reiterated daily in the public prints, should have made a deep impre[1295]sion upon the noble lord, endowed as he seemed to be with all the warmth of a youthful imagination; but how far that charge was true was now put beyond the reach of contest by what the noble baron (Auckland) had that day said, and by the American declarations. If any man still entertained a doubt upon the sub-

ject, let him read a pamphlet written by Mr. Harper, an American, wherein he would find how the French had fallen upon this and upon every other country. He knew no subject which more fully showed the principles of France than her conduct to America. In the professions of France to America, in the partiality of America to France, and in the return made for that partiality, it might be seen that France uniformly acted on the same principle there as in Europe. In fact, not a single day passed over which did not open some fresh proof of the long lurking mischievous designs of France; but in the book of Mr. Harper a fact was stated, which, if all the rest of the conduct of France could be done away, would be conclusive, viz. that long before the war, measures were taken by France to excite America to hostility against England. And his lordship declared, that there was not a day in which the course of his business did not open to him some new proof of the wicked designs of France. Not more than twenty-four hours ago he had stumbled upon some letters (possibly they might yet be produced), which contained irresistible proof, from persons of official capacity, to the above effect; some from a noble lord near him, then on the continent, (lord Auckland) were among the number. But he assured the noble lord that he was most egregiously mistaken if he supposed ministers had ever stated that the object of the war was the opening of the Scheldt, or the support of their allies merely; on the contrary it was, that the enemy had, by various attacks on our allies, induced the necessity of our taking up arms, and would perhaps have driven us to the necessity of declaring war, if he had not anticipated the point by attacking us, and interfering in the internal policy of this country. The noble baron had advised the House to suspend the progress of the bill; and the noble duke fell in with an explanation, advising to suspend it until a pledge was given to the House and the country of a radical reform; that is to say, a reform of parliament, and of supposed abuses in this country; and a reform of parliament, a dereliction of the system of coercion, and a grant of their just rights to the people of Ireland; a proposal of no less magnitude than that, with the enemy at our gates, we were to suspend all supplies, and stop all means of resistance, until a reform or a pledge of reform, was granted. If, indeed, the House withheld supplies till then, reform would come, accompanied by the arms of the enemy, who had said plainly, that he relied upon our divisions in England, and intended to come, in order to produce a reform, that was to say, a revolution in this country. The noble and youthful lord had a warm imagination; but he wished to know what pledge he meant; who was it that could take upon him to pledge the parliament of England to abandon their principles, and give up the country a prey to France? But if any men were found so desperate as to offer a pledge for this parliament, who in that House could venture to pledge the parliament of Ireland to subvert her government, to break it off from England, and to destroy individual security of life and property in that country? But besides all this, he intreated their lordships to consider what extravagant impropriety it would be in them to agree with either the noble duke or the noble lord. The House of Commons, the constitutional guardians of the people's purse, has said to the king, "We will give you a supply;" but the noble lords say, "No; you shall not get it till you give a pledge to overthrow the government." He exhorted the noble lords to consider the question maturely, and he asked them, whether all who wished for reform, were agreed as to the mode of it? He believed not; he would not injure the noble lord so far as to suppose that he, for one, meant the same kind of reform proposed by the Corresponding Society, although he held the same language as that society held.

Perhaps it did not occur to the noble lord, that it was necessary to determine what was meant by radical reform, before he pledged himself for it. He said, he trusted that their lordships and the parliament had a pledge among themselves of a very opposite nature; namely, that they would maintain the constitution unimpaired and inviolate: he trusted that the sovereign was resolved to fulfil that oath which he had sworn to keep sacred, [1297] namely, to maintain the constitution inviolate in church and state; and that the people at large were not less resolved than either, and that they would never forget one leading truth—that to change the system of representation would be nothing short of revolution. If parliament could so far betray their constituents and the country as to agree to a transfer of the rights of election from those who now possess them to the people, did any man think it would stop short of pulling down the constitution, which has been established for ages, to set up the crude visionary theories of modern reformers in its stead? Would they not be told, by the Corresponding Society, as the reformers were told in France—“You have acted aristocratically and done nothing—you call this reform, but nothing is reform that falls short of universal suffrage.” The partizans of which said universal suffrage, were infinitely more numerous than those of moderate reform; and so far from their lordships pledging themselves to a radical reform, he hoped they would pass the bill, and grant the supplies, if for no other reason, at least as a means of stopping the progress of a radical reform.