

Lord William Wyndham Grenville

Property Tax  
(1816)

## PROPERTY TAX

HL Deb 7 March 1816 vol 33 cc11-14

Lord Grenville reprobated the unsuccessful attempt that had been made to create an undue impression on this subject, with regard to the government of 1806. He should be guilty of an unpardonable intrusion on their lordships time and patience if he thought it possible to add any thing to the able defence of that government by his noble friend. If any thing, however, had been wanting to that defence he would have beseeched the noble earl to read the paragraph which he had read, and on that, and not on the noble earl's assertions, not on the assertions of a noble viscount in another place, not on his (lord Grenville's) assertions, not on the assertions of a right hon. gentleman would he call on parliament and on the country to pronounce on which side of the House lay the delusion of which the noble earl had spoken. It had now, however, been distinctly admitted by the noble earl, that it never was the intention of the government of 1807, to pledge the property tax to be continued after the establishment of peace. He hoped their lordships would bear this in mind. He hoped that if they heard that such had been the intention of that government-he hoped that if they read that such had been the intention of that government, they would refer to the statement of Mr. Vansittart, who had good cause for knowing the fact, and who had said in print that such an intention never had been entertained by any government -he hoped they would remember the declaration of a noble lord (whose knowledge of the subject was, however, certainly to be distrusted), who had distinctly stated on paper that by the plan of the government of 1806, the property tax, in the event of peace would be-What? Continued? No! Entirely remitted. [Hear, hear!] Were he to speak for hours were he to read volumes to their [12] lordships-were he to fatigue them by all kinds of details-he could only arrive at the conclusion which, on the authority of the noble viscount, he had just stated-namely, that by the plan of the government of 1806, the property tax would not be continued, but remitted on the return of peace. Here he might safely rest the case. However, it was not fit that, when such assertions as those which had been lately made went forth to the public, those to whom they related should omit to state, what in their conscience they knew to be the truth. He therefore declared, not only that their plan had not been formed with a view to the continuation of the property tax in time of peace, but that one essential part of that plan had been introduced for the very purpose of avoiding the necessity of continuing the property tax in time of peace. Not incidentally-not as an unforeseen

consequence did this occur. It was a main object with which the plan was framed, and for the attainment of it, the provisions were introduced to which he had adverted. This, he asserted as a matter of fact. How unworthy was it, therefore, to see those who were now demanding sacrifices of the country, which, weighed down as it was by the long continuance of war, it was unable to bear, instead of examining their own plans of finance with a view to their improvement, busied in endeavouring to fasten some miserable recrimination on those who, after the lapse of ten years, were charged with that which was proved to be the very reverse of their policy. The question was this. The country was in a situation in which it had never before been placed in a situation of distress and difficulty sufficient to appal the stoutest heart. In this state parliament were called upon to pause a moment, to turn their eyes from that high and commanding military rank which the nation had acquired, and to consider, not merely whether the continuation of our military establishments was desirable (which it certainly was not), or whether it was unconstitutional (which it certainly was), but whether there existed in the country the possibility of supporting the expense which it was proposed to incur. In this situation their lordships were told by his Majesty's government, that it was fit to continue the property tax, which the noble earl assured them parliament had entered into no engagement not to continue. But he appealed to their lordships and to the country, whether, when his [13] majesty's government last year submitted to parliament the expediency of once more enduring that odious and inquisitorial measure, the universal impression was not that it was to be continued only for the war? [Hear, hear!] It was in that persuasion and confidence that the people bore the burthens imposed upon them last year so cheerfully. On this ground it was that he called on parliament to redeem the pledge which they had given. The noble earl had contended that no breach of faith was implied in the present proposal to continue the tax in time of peace, because at a former period it was pledged to continue during peace. It was true, that under circumstances of severe and dreadful pressure, the income tax had been so pledged. But, at the peace of Amiens, the noble viscount (Sidmouth) deemed the continuation of it so inconvenient that at his suggestion the tax was repealed, and others were substituted. When next proposed, therefore it came to be considered by the country, with the strong impression, that however necessary during the war, in the event of peace it ought to be remitted. So far, therefore, from the former pledge of the income tax justifying his majesty's government in their present proposition, the conduct of the noble viscount in 1802 was an assurance

given to the country on the part of government and of parliament, that any subsequent renewal of the tax should be only during war. The income tax was accordingly renewed at 5 per cent. that was increased to 6 and eventually to 10. He should be sorry to be thought backward in avowing, that neither at the time of that last increase, nor at any moment since had he entertained the least doubt of its propriety for the purpose of carrying on the war. If he had entertained such a doubt, he should have been almost singular in the opinion. It was his sincere conviction, that had that invaluable life been spared to the country, the loss of which alone could have induced him (lord Grenville) to take a part in the government, a similar increase would have been proposed. Unquestionably that increase was not only justifiable, but fraught with advantage to the public service. It was adopted by parliament in the contemplation and persuasion that it was only for the purpose of providing for the temporary supply of the demands of the war; and that it was on no account to be applicable to a time of peace. This he knew to be true. He [14] assessed it to be true. When in the next year (1807) he had assisted his noble friend in the formation of his plan of finance, the property tax was pledged with the other war taxes for the express purpose of relieving the country for two or three years from all other taxation. Had that system been adhered to, in what a different situation would our finances now have been! He did not mean to assert, that in no possible case could the property tax have been continued in time of peace. But he positively denied that such a continuation was ever anticipated by his majesty's government of that period; by who, on the contrary, means were adopted expressly to prevent that application. The paragraph which had been read by the noble lord evinced the pains that had been taken with that view. No case could be supposed so unfavourable- even had the war continued for 20 years from the year 1807-in which the property tax could not have been remitted within one year after the return of peace. Except in the event of an occurrence so next to impossible, as was this prolongation of the war, it had been unanswerably shown that the property tax had not been pledged during peace by the government of 1806; and that even if that occurrence had taken place, their plan contained other resources to which recourse might have been had in lieu thereof. He felt that he had trespassed long on their lordships-longer perhaps than he ought to have done. But when he considered the manner in which the charge had been made, the persons by whom it had been made, and that it had been made in the presence of those who had not the opportunity of answering it, he thought it but a due respect to their lordships to offer them some explanation on the subject.